



**BUDGET PROCESS
&
2012-2013
FINAL BUDGET**

PRESENTED TO:

AUDIT AND FINANCE-MAY 17, 2012

UMG & STAKEHOLDER ADVISORS- MAY 29, 2012

STAFF-MAY 30, 2012

SENATE- JUNE 1, 2012

BOARD OF GOVERNORS-JUNE 7, 2012

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FINAL 2012-13 BUDGET RECOMMENDED TO THE BOARD

Preamble: As Vice-President Finance and Administration responsible for the preparation and development of the annual operating budget of the University, the following information is provided as a summary of the recommended budget and the process followed for the 2012-13 academic year, including the guiding principles used in its compilation. The budget is forwarded for final approval to the Board at its June meeting.

Guiding Principles:

- The budget must be balanced such that planned expenditures do not exceed expected revenues in the fiscal year
- A degree of conservatism must be incorporated into the budget to reduce the risk of enrolment variations and year-end deficits by including expected cost increases, emergency reserves and provision for revenue shortfall
- One-time short term funds must not be used to cover ongoing and recurring expenditures
- Unrestricted bequests and endowments are not to be used for operating purposes
- The budget must respect generational neutrality (revenues or expenditures should not be postponed for future generations of students to assume)
- Sufficient provision must be made in each of the general operating and ancillary fund budgets for upkeep, alterations and renovations to the physical plant and grounds and for the replacement value of facilities and equipment
- There should be an appropriate balance of resources maintained among all areas of the University
- All budget holders are responsible and accountable for the effective management, control and expenditure of funds
- There must be funds set aside for strategic initiatives

Overview 2012-13:

The final 2012-13 budget includes a planned deficit of \$1.245M.

The University management committed to the Board of Governors to reduce the 2011-12 planned deficit of \$670,000 to zero during the academic year through various means of revenue generation, January intake and expenditure restraint. The 2011-12 mid-year review was used to review progress toward that goal, to assess our projected position for the start of the 2012-13 year and to adjust activity based on current Ministry directives, government announcements and projected enrolments in programs. The provincial budget in March 2012 and more recent information provided by TCU also informed our budget capabilities and decisions for the upcoming fiscal year.

Management anticipates a successful 2011-12 year end outcome as a result of the revenue generation strategies implemented and the expenditure restraints implemented during the last half of the fiscal year. University management is recommending that any final year-end net operating surplus be restricted and applied to the following: support for the decisions/changes required in the upcoming year of transition: assistance with undertaking other strategic initiatives and program development that will help improve enrollment growth opportunities for 2013-14: be used to reduce the 2012-13 planned deficit of \$1.245M where appropriate: and

ultimately, address the other departmental priorities identified during the budget deliberations that were not possible to be included in the base budget.

The senior management and Board recognize that the shortfall between revenues and expenditures for 2012-13 is larger than anticipated due to a number of factors. Most significantly, is the reduced number of spaces that will be funded in the Faculty of Education. The full value of the decreased funding will be felt in 2012-13.

The Ministry has also indicated that the government will use policy levers to enhance productivity and innovation. What this has been determined to mean is that the Ministry will reduce our operating grants by approximately \$28M system wide and expects the universities to make forced changes to accommodate the reduced operating grant. For Nipissing this amounts to approximately \$300,000 in 2013-14 and an additional \$600,000 in 2014-15 if our share of the system FTE/BIU remains the same.

As well, MTCU has indicated the following: there will be a slowing down of the graduate expansion funding and the number of spaces to be funded each year, a reduction in funding for international students (\$825/student), changes to student support and work study programs and scholarship provisions. These will all impact Nipissing directly, as well as affect student opportunities.

The lack of commitment to capital grants and the sustained reduction in facilities renewal grant money will continue to provide challenges for the University. This will have serious consequences for Nipissing and will affect our capacity to operate in the same manner that we have in the past. Therefore, we need to manage the required changes to operations, accelerate delivery changes or plans, focus on recruitment strategies within the current and next fiscal year in order to transition to a new reality and continue to find ways of providing quality education in different ways. Enrolment growth in targeted areas and new or re-engineered programs will be key to attaining fiscal stability and flexibility. Lastly, the last minute change in position by the provincial government on proceeding with a new tuition framework continues to hamper Nipissing by restraining our ability to increase Arts and Science tuition by (\$193) to the average in the system.

Nipissing University					
Bachelor Of Education - FTE and BIU Summary					
2008-09 to 2011-12 & Projected 2012-13					
					Projected
Year	2008-09	2009-10	2010-11	2011-12	2012-13
Concurrent Education FTE	168	189	221	313	300
Consecutive Education FTE	826	721	703	720	700
Nov 1 Head Count anticipated	805	701	676	699	680
Total FTE anticipated	994	910	924	1033	1000
Enrolment Cap on Funding			983	947	929
UNFUNDED FTE				86	71
UNFUNDED BIU's				172	142
Estimated Grant Revenue - no cap	8,445,024	7,731,360	7,850,304	8,776,368	8,496,000
Estimated Grant Revenue - with cap	8,445,024	7,731,360	7,850,304	8,045,712	7,892,784
UNFUNDED BIU's/LOST REVENUE	0	0	0	(730,656)	(603,216)

Constraints:

The financial gap we are currently facing can be summarized by the following factors:

- enrolment is not increasing at a pace that will cover increases in delivery and operating costs;
- competition continues to increase in the areas where we are successful
- salary, pension and benefit escalations continue to outstrip allowable tuition increases due to Ministry caps and the imposed tuition framework;
- grant revenue increases are subject to provincial revenues and have been affected by the weaker economy;
- Ministry funding has decreased in certain targeted areas and has been flat-lined in others;
- Education grants (funded seats) have now been reduced by the full amount
- Ontario tuition credit implications (\$1600/student) on the student access guarantee are unknown;
- we need to find new ways to differentiate ourselves from other Universities to increase enrolment;

- implementation of major curriculum changes takes more than one academic cycle,
- mounting of new attractive programming still takes too long from idea, through approval process, to advertising, and then to implementation to help with short term financial results;
- our ability to generate new program revenue streams takes time and continues to be a work in progress with some new programs scheduled for 2012-14;
- the University is experiencing a flattening of its growth trajectory and a projected decline in head count for 2012-13 education and AQ students;
- variables such as stiffer competition, geographic location and financially needy students who cannot afford to attend a University “away” from home, all affect enrolment targets;
- the University must continue to address attrition rates between semesters;
- Nipissing University must continue to leverage faculty resources and achieve a higher critical mass in many of the upper year classes offered;
- physical space constraints, scheduling, pre-requisites and the number of course sections available must continue to be improved and finally;
- curriculum changes and new strategies must continue to be explored in order to provide students more flexibility for 2012-13 but full implementation throughout all programs will take more time.

The challenges are always quite significant for a small university. However, Nipissing staff, and faculty are resilient, innovative and the University is still small enough to be creative, flexible and nimble.

Summary of what has been achieved within the recommended 2012-13 budget:

- ✓ 24.43 net new permanent positions have been added to the operating budget
- ✓ tenure track faculty have been added in each of the three faculties;
- ✓ achieved a reduction in the number of limited term appointments through conversions to FT tenure track positions which will provide greater stability and continuity in program areas;
- ✓ complement added in service and support areas where needs were identified ;
- ✓ addressed \$685,100 of minor capital, upgrades, requests and equipment needs within the 2011-12 budget year through unspent contingency funds at year end in order to relieve pressure on the 2012-13 budget;
- ✓ 8 sabbaticals approved and included within 2012-13 budget;
- ✓ included \$624,988 of strategic and new initiatives funding for requests made by areas during the budget input process;
- ✓ included furniture and equipment requests in the amount of \$334,625 in the budget
- ✓ included a very small \$561,500 institutional contingency (.81% of revenue) for emergencies.

All of the above items or positions were identified as warranting priority consideration and were included in the budget. Other needed positions requested will remain on a priority list pending enrolment confirmation and the generation of new external revenues.

Highlights:

Items selected for inclusion in the base budget advance the strategic goals of the University in one or more of the following ways:

- Build Growth and Viability
- Generate new revenue streams
- Enhance Student Experience
- Enhance Academic Programs and Research Capacity
- Improve Learning Resources and Facilities
- Enhance the University Profile
- Develop or Sustain People and Structures
- Provide Technological or Process Efficiencies

Selected Budget Expenditures, New Initiatives, Capital items and Net New Positions were included in the budget if they were:

- Identified as priorities for departments in fulfilling commitments, advancing plans, filling gaps or needs;
- Necessity items -no choice, must do (MTCU, mandated fees, legal requirements, contractual commitments);
- Requirements for technology changes, upgrades, maintenance, urgent institutional needs, emergency planning initiatives;
- Repairs, replacements, break downs;
- Risk Management items (Health and Safety)
- Items that help move the Strategic Plan or Academic Plans forward;
- Capacity building or infrastructure underpinnings required for future growth or stability;
- Granting sabbaticals warranted within the context of the research proposals submitted; departmental requirements and the financial envelope available.

FINANCIAL BACKGROUND INFORMATION:

How are the University's Academic Operations Funded?

Revenues:

- Two major sources: tuition from students and grants from the Ministry;
- Timing and the amount of government grants continue to be uncertain in various operating envelopes, and are dependent on growth in the system, our share of the growth (FTE's/BIU's) and the revenues available to the Ministry from a provincial perspective;
- Tuition will be increased by the maximum allowable under MTCU guidelines for 2012-13. Because tuition was frozen for a number of years, the Nipissing undergraduate tuition for Arts and Science continues to be well below the average of all other universities (approx. \$200 less or \$434K globally). We continue to play catch-up and the gap will widen if other universities continue to take the maximum annual increases allowed as well. Any current

increases in tuition will not make up for the number of years tuition was frozen. Nipissing supports a change in the Ministry's tuition framework;

- Costs continue to escalate at a greater pace than inflation and allowable tuition increases (EI and CDI /PTR/grid/scale movements and promotions average 4-6.5% annually). Differentiated staffing models must continue to be explored and adopted. The Compensation Restraint Act provided some marginal reduction in this rate of increase for a 2 year period, but longer term, the issue still remains if tuition is capped by the government;
- The Tuition Clawback and Student Access Guarantee Program remain in place thus reducing the full value of tuition received by the institution to cover rising academic delivery costs. An additional 10% of the tuition increase is now required as announced by the government on March 24, 2010. The impact of the new Student Access Guarantee requirements on Nipissing remains unpredictable but student financial need continues to increase based on the student population that Nipissing attracts and serves. The new Ontario Tuition Credit Program has also added additional burden to the management of University cash flow and the implications are yet to be determined for Fall 2012;
- The budget is based on an optimistic enrolment expectation of 845 first year students and an intake of 90 first year nursing students for 2012-13, for an overall funded undergraduate FTE count of 2544 (November 1 & February 1 count dates) and a grand total of 5073 FTE which includes Masters, AQ and nursing students. Consecutive Education is forecast to see a significant drop in funded seats due to both Ministry directives and market changes. We have projected fewer than the 2011-12 actual numbers (702) for an overall FTE count of 680 FTE at both audit dates. The Masters and PhD programs are expected to accommodate 126 FTE (Fulltime & PT) Masters students: 30 FTE (Fulltime) and 53 FTE (Part-time) Masters of Education students, 17 FT Masters of History, 10 FT Masters of Environmental Science and 6 students in the Master of Mathematics program and an expected intake of 10 in the PhD program for 2012-13. The University has estimated grant funding based on a total of 6272 (Graduate 279 and Undergraduate 6143 BIU's), and assumes full funding of all BIU's. Anything less or discounted BIU's, will mean less grant revenue to cover planned expenditures. (See enrolment projection spreadsheet for details);
- Nipissing's continued movement on the strategic objective of providing more honours, Masters and PhD programs is expected to assist our number of basic income units slightly, and help make the University more competitive on a financial basis with other universities (higher overall BIU mix) over the longer term;
- Student retention remains critical. Nipissing's performance statistics for retention must be monitored and continually improved as it is much more expensive to recruit a new student than it is to try to help retain a current student. We must continue to make an extra effort in terms of retention initiatives in first and second year. Early identification of students struggling is critical as the number of students that succeed have a 4-year effect on the institution. Attrition also negatively affects our performance funding from the Ministry.

Expenditure Assumptions:

- The projections assume approximately the same overall amount of financial aid for tuition assistance, however this may prove to be underestimated. Given our high percentage of OSAP eligible students, and a sluggish economy, reduction in the Ministry funding of scholarships and bursaries, this assistance is quite costly for Nipissing. Scholarships for

students with excellent marks and bursaries continue to increase and are in excess of our current endowment/donation capacity. The income earned on existing endowment funds has decreased with the global economic downturn and correlated market effects. Projected 2012-13 financial assistance expenditures for scholarships, provincial bursaries and institutional financial aid, student supported work placements and services are included in the budget in the amount of \$3.05M for the upcoming year;

- The University adjusts to enrolment variations by maintaining a portion of its employment base in flexible positions. This also allows the University to adjust to funding variations over the long term within the constraints of the collective agreements. Increases in costs for pension and benefits are expected to escalate at approx. 3-5%. Overall, compensation related costs are expected to have an overall impact on the 2012/13 budget of approximately \$1.78M;
- Nipissing University has an expected expenditure base for salaries, wages and benefits of \$48.32 (\$46.54 in 2011-12, \$44.7 in 2010-11, \$42.4M in 2009-10, \$41.1M in 2008-9, \$37.1 M in 2007-08, \$32M in 2006-07, \$28.4M in 2005-06);
- The group benefits contributions (excluding pension) for 2012-13 are estimated to be \$2.25M (\$2.18M in 2011-12) of which 80% is the employer contribution;
- Nipissing needs to continue to get good average class sizes across all years to leverage the current committed human resources as effectively as possible. The academic areas will also need to continue to review the faculty annual reports and ensure that the research outcomes and funding expected from the 3/2 teaching workload are being achieved;
- Utilities; gas, heat, light, AC, water, electricity and snow removal are expected to increase by an average of 4% this year, on all three campuses and at Monastery Hall and with the addition of the new Learning Library. The operating costs for the new library will also increase costs by an estimated \$200,000 due to the additional square footage for a full 12 month period. The Nipissing Community can help cost containment by becoming more energy conscious--Utilities (E/L/W/G/AC) are a very large expense;
- Budgeted repairs, maintenance, renovations and service costs will be done if they can be funded by the facilities renewal funds received \$181,900. Deferred maintenance and infrastructure improvements (capital) will be funded from campus renewal funds received, or debt wherever possible or appropriated reserves;
- Major capital projects such as the Active Learning and Physical Health Research Centre , Phase II and the Flexible Learning & Innovation Building project and any others considered a priority will continue to be funded from a combination of debt, reserves, fundraising, year-end surpluses (if any), one-time-only amounts received from MTCU and targeted grants, when available;
- Everyone can help Nipissing by looking for new revenue opportunities, by becoming very cost conscious, spending carefully, implementing best practices, sourcing best prices and thinking of better, more efficient and effective ways to achieve the long term goals of the institution. Ideas are always welcome and community input should be forwarded to the Vice-President Academic & Research or the Office of the Vice-President Finance and Administration for further consideration.

BUDGET PROCESS INFORMATION:

Process used for the 2012-13 budget finalization:

Faculties and Departments were asked to do the following with direction from the executive team:

- The departments, areas, and faculties were asked to remove any one-time items included in their 2011-12 budgets, and to provide suggestions to contribute to an overall University wide 5% annual net reduction in the University Operating budget. The reductions would be used to target a balanced budget and address priority needs or strategic items.
- The major challenge and the ultimate goal was to find ways to accomplish this without affecting the incoming revenue base (FTE's) and external funding potential (BIU's/Tuition/grants), while maintaining the core fabric of the University and core services and offerings to the students.
- Areas were asked to recommend or identify immediate reductions or possible delays in expenditures, administrative or procedural efficiencies, restructuring initiatives, section consolidations, revenue generating ideas, academic delivery and curriculum changes, and ideas for enrolment increases, improved retention strategies and new external grant possibilities.
- To ensure the 2011-12 year did not end in a financial deficit that would carry forward to the 2012-13 fiscal year, expenditure restraint began shortly after the 2011-12 mid-year review. Results of these measures are pending but we are confident we reduced the gap in the 2011-12 budget in order to balance the budget by year end. Any further surplus generated will be used to address one-time only minor capital or university wide upgrades required and/or will also be used to advance any 2012-13 requests.
- Any net surplus will be restricted to help with the 2012-13 planned deficit, to fund strategic initiatives recommended, to help support structural changes required for 2013-14 fiscal year and to market the programs, initiatives or other strategies that will profile or advance the university;
- If November 1, 2012 enrolment targets are exceeded, this may allow for the funding of net new staff and other capital requirements not included within the recommended budget;
- Unspent contingencies or one-time only savings in various areas were used to address capital and other needs identified by program and departmental areas and purchased during March and April to relieve the burden on the 2012-13 budget. Spending of approximately \$685,000 to enhance areas, replace equipment or purchase items for new initiatives has been completed in fiscal 2011-12;
- Meetings occurred with the Deans, Directors, VPs and the President to analyze the strategies put forward in order to assist with narrowing the revenue and expenditure gap;

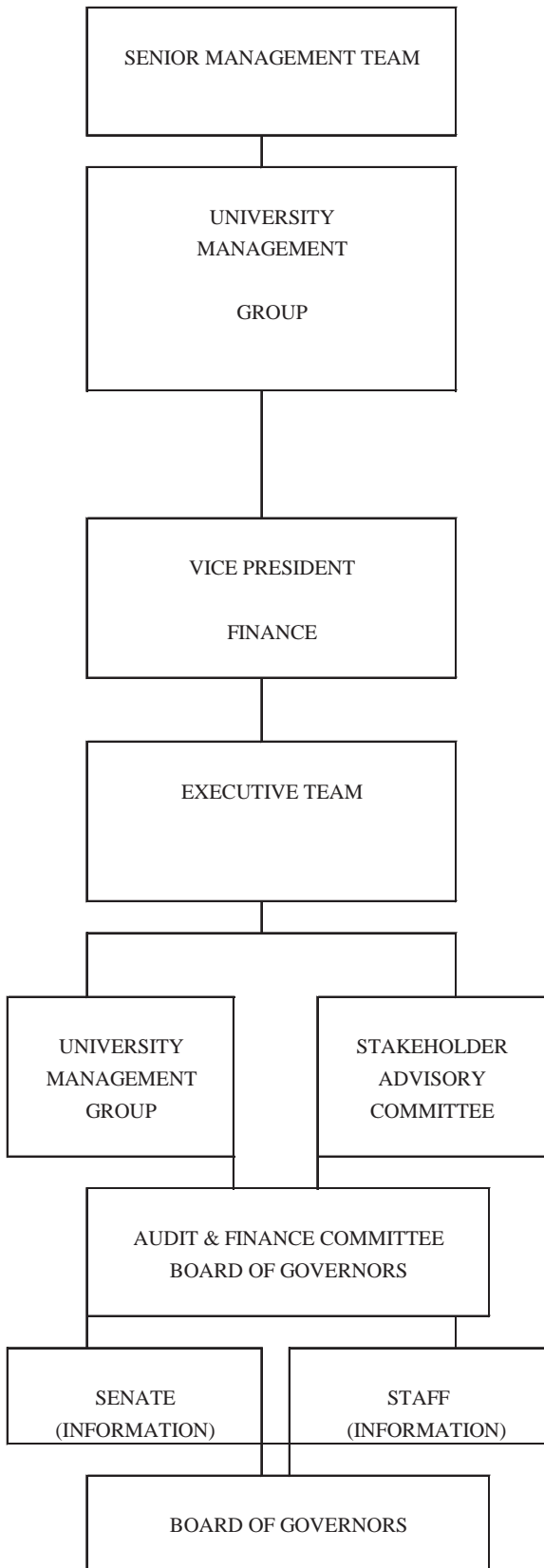
- Management has committed to undertake any further reasonable actions necessary to moderate or reduce expenditures before April 30, 2013 if the actual November 1, 2012 enrolment does not meet the overall enrolment projection assumptions for the recommended 2012-13 budget;
- A January 2013 intake has again been planned to moderate attrition and improve retention, as well as to mount a new program start timeframe for students.
- The November 1, 2012 and the February 1, 2013 audit count will help establish what further actions may be required before the April 30, 2013 year end.

Ten steps taken by the departmental managers to reduce the deficit:

- 1- Chairs, Managers, Deans, VP's, President: Reviewed adjusted base budgets in all cost centre accounts and moved funds within cost centres to appropriate areas of spending based on 2010/11 actual year end balances, past trends, actual expenditures to date in 2011-12 and expectations for the next year's 2012-13 spending plans and priorities.
- 2- Corrected and confirmed personnel allocations within the departments and program areas. Deans and Directors consulted with Chairs and Managers and Human Resources are to ensure all continuing FT positions and contract positions are identified and accounted for. Contractually obligated increases were included by the Vice-President Finance and Administration Office.
- 3- Collected information for any mandatory or critical net new staffing requirements and ensured the Director or Dean understands the need and priority of these positions. Consider enrolment projections for each year of existing programs. Review any new personnel being recommended for approval. Committed to maintaining only limited term, contract or part-time personnel required to deliver growing programs and services with pressure points. Any new positions approved by the Executive Team were budgeted using an average salary base for the level of appointment expected. Positions recommended for approval must still follow the internal and advertising processes in place.
- 4- Reviewed any new strategic initiatives identified for consideration as funds became available. Prioritized for implementation in light of: strategic growth, opportunities for cross disciplinary efficiencies, College partnership opportunities, shoring-up of weaknesses, and the probability of generating University efficiencies or new revenues. New initiatives must be fully understood by the VP responsible so they could advocate for their importance.
- 5- The only base funding expenditure increases considered were those resulting from such compelling reasons as: mandatory legislation or legal requirements, ongoing contractual commitments, licensing requirements, or where there is little or no discretion in the spending of the identified amounts. Where possible, if items were a priority to an area, the new expenditures were provided for through reallocated dollars within the existing cost centre or division to best ensure the item would be funded.

- 6- The budget elements recommended through the above processes were consolidated through the VP Finance & Administration office. The dollar requirements for net new staffing recommended at the end of the executive review process were included in this process to determine the net overall financial position of the University. In addition, only new academic initiatives anticipated to attract net new revenues in 2012-13 that have not completed the normal (Senate or other) approval process due to timing, will be budgeted as one amount (\$\$) for further redistribution by the Vice-President Academic and Research pending the September 2012 enrolment confirmation. No new significant or material capital requests (with the exception of the old library) would be included unless they could be funded through special funding, campus renewal or facilities renewal funds or by exceeding the overall enrolment targets. Infrastructure and emergency issues will be addressed as required through a small University contingency fund.
- 7- The recommended 2012-13 budget status is planned to be presented to UMG and various groups throughout the April-June period. The executive team will continue to monitor enrolment projections, refine positions and initiatives recommended, in concert with advancing strategic initiatives and announcements from MTCU and in concert with the University's April 2012 year-end results.
- 8- The executive team will review the major assumptions with the Audit and Finance Committee and the Chair of the Board: projected 2012-13 enrolment assumptions, 2012-13 tuition fee increases; recommendations for expenditure increases, new initiatives being recommended, the risk factors inherent in the budget components, the actions required in-year if results or assumptions are not as anticipated; net staff complement increases/decreases, and the final recommended budget package 2012-13. [2011-12 \$670,000 budgeted deficit with commitment to reduce to (\$0) by year end through various initiatives].
- 9- Presentations will be made to the following groups: UMG and Presidents Budgetary Advisory Committee (May 2012) for final review, a detailed full budget package to Audit and Finance committee (May 17, 2012), summary packages to staff and Senate for information purposes (May 30/June 1, 2012) and to the Board on June 7, 2012 for final approval.
- 10- Recommendation to approve the 2012-13 operating budget will occur at the Annual Board Meeting on June 7, 2012, and will include a motion to approve the detailed Budget package, inclusive of tuition and ancillary fees. Distribution of detailed cost centre packages to UMG, Department Heads and Chairs will follow Board approval.

**NIPISSING UNIVERSITY
BUDGET SCHEDULE
2012-2013**



December 2011

- Set overall strategy
- Inflation factors

January 2012

- Distribution of spreadsheets for cost centres by mid-January, including 10/11 through 11-12 actuals and budgeted amounts for trend analysis
- Handouts/Discussion of guidelines and process with UMG and department heads
- Input numerical information and commentary to cost centre spreadsheets and return to VP's/President
- Vice-Presidents and President Consolidate all data received from areas of responsibility

February 2012

- Question and Answer period on projected revenues and expenditures submitted
- Prioritization of strategic initiatives, reductions required and targets met
- VPFA office consolidates all information (prior to entering into budget package)

March 2012

- Review of Consolidated Operating Budget
- Executive team reviews any new staffing requirements, critical capital requests and new revenue generating submissions
- Returned to areas for any adjustments required
- VPFA Office enters information for 2012-13 budget into Datatel and runs reports

May 29, 2012

- Preparation of final budget package
- Final adjustments to Board budget package
- Review with UMG and Stakeholder Advisory Committee

May 17, 2012

June 1/May 30, 2012

**June 7, 2012
Approval of Budget**

Quick Facts
2012-13 Budget Inclusions and Comparisons

	2009-10	2010-11	2011-12	2012-13	Change	% change	Comments 2012-13
Revenues	\$58,344,497	\$63,308,699	\$ 66,867,533	\$68,882,504	\$2,014,971	3.01%	Assumes maximum tuition increases and full funding of student growth
Salaries and Benefits Total	\$42,406,001	\$44,724,022	\$46,539,928	\$48,324,283	\$1,784,355	3.83%	PTR, CDI and collective agreement requirements honoured and includes net new staffing
Operating Expenditures Total	\$17,212,842	\$19,332,177	\$20,997,605	\$21,803,714	\$806,109	3.84%	Reflects escalation of operating costs, new initiatives and minor capital and a .81% contingency and increased financial aid
Overall net increase in total expenditures yr/yr	\$59,618,843	\$64,056,199	\$67,537,533	\$70,127,997	\$2,590,464	3.84%	Includes a \$1.8M increase in compensation costs for all employee groups, \$.8M increase in academic and operating expenditures and an increase in student financial expenditures
Net budgeted deficit	(\$1,562,746)	(\$747,500)	(\$670,000)	(\$1,245,493)			The starting deficit requires an in-year plan in order to proceed with requested activities. A commitment to address the deficit during the year will be necessary if enrolment targets are not met
Budgeted Enrolment Target-FTE	5381	5400	5065	5078	13	0.26%	Enrolment is flat mainly due to decrease in Education and flow through from first to second year and third to fourth year
Budgeted BIU's	6484	6283	6366	6272	-94	-1.48%	Decrease due to decline in education funding and partially offset by increased enrolment in masters and phd programs
Audited BIU's	6551	6784	6731	6272	-459	-6.82%	Decrease due to decline in education numbers and unfunded BIU's
Positions requested	58.46	33.08	31.85	32.50	0.65	2.04%	Includes all areas requesting additional staff
Net additional Positions Recommended to be included in budget	20	17.26	16.92	24.43	7.51	43.51%	Includes growth requirements, LTA to TT conversions for stability in program areas, Schulich positions and strategic program growth areas
Sabbatical Approved	11 FTE	15FTE	15 FTE	6.5FTE			Numbers vary depending on hiring dates of new faculty positions
	4 @ 6 months and 9 at 12 months	4 @ 6 months and 13 at 12 months	2 @ 6 months and 14 at 12 months	3 @ 6 months and 5 at 12 months			
Limited Term appointments	37	30	38	30	-8	-26.67%	Decline due to conversions from LTA to TT. LTA's required as a result of sabbaticals, sick leaves, maternity leaves, vacancies and new course section offerings

Enrolment Projections- 2012-13

Updated January 13, 2012

Year	2006	%	2007	%	2008	%	2009	%	Budget 2010-11	2010-audit Date Nov 1, 2010	Projected % flow through	2011-12 Projected #s	2011- audit date Nov 1, 2011	Projected % flow through	2012-13 BUDGETED enrolment	Difference over (under)Actuals Nov 1, 2011
Year 1	793		905		935		848		850	844		845	757		845	88
Flow Rate		91%		89%		90%		89%			90%			90%		
Year 2	784		718		804		845		766	752		760	756		681	(75)
Flow Rate		94%		102%		92%		90%			90%			90%		
Year 3	820		735		729		741		779	757		677	623		680	57
Flow Rate		47%		58%		57%		68%			72%			72%		
Year 4	452		386		429		413		420	501		545	522		449	(73)
Year 5 (Con Ed)					13		53		100	75		66	80		80	0
FT ARTS, SCIE, BUS, PHED, CON ED/OTHER	2849		2744		2910		2900		2915	2929		2892	2738		2735	(3)
FTE conv	0.888		0.89		0.873		0.91		0.91	0.91		0.9215	0.9613		0.9300	
FT FTE - ARTS, SCIE, BUS, PHED, CON ED	2531		2442		2539		2643		2653	2665		2665	2632		2544	(88)
PT FTE TOT ARTS, SCIE, BUS, CON ED	305		324		319		358		315	425		425	604		550	(54)
FT EDUC	848		710		805		701		680	676		676	702		680	(22)
FTE conv	1.04		1.04		1.03		1.03		1.03	1.04		1.04	1.04		1.02	(0)
FT FTE TOT - EDUC	879		723		827		722		700	703		703	730		694	(36)
PT FTE TOT EDUC	18		14		12		11		12	2		2	7		5	(2)
CC EDUC FTE - Brant	142		140		160		174		210	192		192	200		220	20
MED/FT and PT FTE	233		207		239		276		280	171		143	118		83	(35)
MA History, MSc Math and MSc Environmental Science												28			33	33
PhD-Education															10	10
GR-TOTAL FUNDED FTE	4108		3850		4097		4184		4170	4158		4130	4291		4138	(153)
UNFUNDED AQ FTE'S	1068		1053		1063		1057		1000	775		650	650		650	0
NURSING FTE'S Funded through Canadore	162		174		202		230		230	273		285	293		290	(3)
GRAND TOTAL FTE	5338		5077		5362		5471		5400	5206		5065	5234		5078	(156)
Eligible BIU's	6087		5745		6217		6389									
RATIO FTE/BIU - Arts and Science UG only	1.33		1.37		1.39		1.43		1.43	1.43		1.43	1.44		1.43	
Projected BIU- undergraduate									6003	6237		6195	6541		6143	(398)
Projected Unfunded BIU- BEd Cap													(154)		-150	947-927
Projected GRAD BIU									280	171		171	344		279	3 times FTE
TOTAL PROJECTED BIU'S									6283	6408		6366	6,731		6,272	(459)
*** includes GFU's for MEd/MA																

*Masters/PHD FT: Includes Environmental Science (10)+ + History (17) + Math (06) + PhD (10)=
Plus FT (30) +PT M.ED in FTE (53)

43
83
126

TUITION AND FEES REVENUE MODEL FOR 2012-13 BUDGET YEAR

Ref.#	% Max allowed	PROJECTED	Actual audit date numbers-UAR reports	Projected	Actual Nov 1 enrolment	BUDGET projection	
							For Fee Increase
1	Arts and Science, Concurrent Ed. and PhEd. Tuition per FTE						
	1st year	4.50%	4,927	4,927	5,148	5,148	5,380
	2nd Year	4.00%	4,904	4,904	5,124	5,124	5,355
	3rd Year	4.00%	4,878	4,878	5,100	5,100	5,303
	4th year	4.00%	4,857	4,857	5,073	5,073	5,275
	Blended rate - Arts and Science	4.5/4%			5,111	5,111	5,328
	Blended rate - Business	8%/4%	6,712	6,712	5,929	5,929	6,229
	Blended rate - Computer Science	8%/4%	6,712	6,712	5,929	5,929	6,229
2	BEd Tuition per FTE	4.50%	5,815	5,815	6,075	6,075	6,346
3	Med Tuition per FTE blended	8%/4%	8,241	8,241	8,900	8,570	8,913
3	PhD Education	8%/4%					9,000
3	Master History and Math blended	8%/4%	6,990	6,990	7,550	7,550	8,154
4	AQ Tuition per FTE	Market	4,475	4,475	3,475	3,250	3,250
	(Projected after early payment discount)		895	895	695	895	650
5	First Year A&S		850	844	845	757	845
6	Second Year A&S		766	752	760	756	681
7	Third Year A&S		779	757	677	623	680
8	Fourth Year A&S		420	501	545	522	449
8b	Fifth Year A&S(ConC Ed)		100	75	66	80	80
9	Total FTE		2,915	2,929	2,892	2,738	2,735
	attrition		0.91	0.91	0.91	0.96	0.93
10	Adjusted FTE		2,653	2,665	2,632	2,632	2,544
	audit dates (average)						
11	A&S PT		315	425	425	604	550
12	BEd FT		680	676	676	702	680
	add'l courses		1.03	1.04	1.04	1.04	1.02
13	Adjusted FTE		700	703	703	730	694
14	BEd PT		12	2	2	7	5
15	M.Ed FT +PT FTE		72	57	45	32	83
	Master-History, Math and Environmental Science FT +PT FTE		26	10	16	16	33
	PhD Education FT + PT FTE						10
16	AQ+ABQ		1,000	775	650	650	650
17	Nursing/Collaborative		230	273	285	293	290
	Nursing/RPN/SPP				130	145	220
	TUITION REVENUE EXPECTED:						
1*(10+11)	Arts and Science and Professional School FT+PT		14,431,391	14,984,584	15,487,748	16,479,158	16,319,237
	Nursing/Collaborative		1,031,259	1,224,059	1,335,134	1,449,990	1,436,967
	Nursing/RPN/SPP				664,430	747,436	1,365,111
2*(13+14)	BEd Tuition		4,144,723	4,100,296	4,283,399	4,479,248	4,433,938
3*15	Med Tuition		596,071	469,715	400,494	274,248	739,783
MA	Math/History/Environmental Science Tuition		181,749	69,903	120,793	120,800	269,066
	PhD						90,000
4*16	AQ+ABQ Tuition		4,475,000	3,468,125	2,258,750	2,112,500	2,575,000
	Total Gross Tuition revenue		\$ 24,860,192	\$ 24,316,683	\$ 24,550,748	\$ 25,663,380	\$ 27,229,102
	Net Anticipated Increase in Tuition Fees					\$ 1,362,410	\$ 1,565,722

RECOMMENDED TUITION RATES FOR 2012-13

12-04-30

		All #'s approved by Ministry review	All #'s must be rounded down to nearest dollar to meet Ministry policy	% increase	All #'s must be rounded down to nearest dollar to meet Ministry policy				
		2009-10	2010-11	2011-12		2012-13	2013-14	2014-15	2015-16
Arts and Science, Concurrent and Phys. Ed Tuition	1st year	4,715	4,927	5148.00	4.5%	5379.66			
	2nd Year	4,690	4903.60	5124.00	4.0%	5354.58			
	3rd Year	4,670	4877.60	5099.00	4.0%	5302.96			
	4th Year	4,640	4856.80	5072.00	4.0%	5274.88			
	5th Year			5072.00	4.0%	5274.88			
	average over 4 years		4,891	5111.18		5328.02			
	Business & Comp Sci 1st Year	5,375	5,805	6269.00	8.0%	6770.52			
	2nd Year	5,175	5,590	6037.00	4.0%	6278.48			
	3rd Year	4,980	5,382	5813.00	4.0%	6045.52			
	4th Year	4,795	5,179	5597.00	4.0%	5820.88			
	Blended Rate used for projections	4,065	6,712	5929.37		6228.85			
	Concurrent Education (per schedule)	4,800	5,023	5239.67	4.3%	5476.29			
	2nd Year	5,056	5,287	5519.99	4.6%	5766.78			
	3rd Year	5,505	5,748	6001.55	3.4%	6246.39			
4th Year	5,197	5,437	5671.69	4.4%	5900.82				
5th Year	3,711	3,837	4008.49	4.5%	4169.72				
Blended Rate used for projections	4,854	5,066	5288.28	4.4%	5847.57				
CONTINUING EDUC.	CCE (may depend on course taken, either A&S 4.5%, 4% second-4th yr courses or 8% for A&P courses) * Does not include textbook, resource fee and incidental fees as of 2009-10	498	520	543.40	4.5%	567.85			
NURSING	BCommerce College Partnership program	540	585	631.80	8.0%	682.34			
	Scholar Practitioner Program-new per three credits			514.80	4.5%	537.97			
	Placement fee per semester (\$500)			500.00		500.00			
	IUON Nursing Program		15500	16500	4.5%	17250	18850	19700	20585
EDUCATION	BEd Tuition per FTE	5,565	5815	6074.71	4.5%	6345.98			
MASTERS EDUCATION	Full Time M.Ed								
(6 term program)	Fees for each of the first 3 terms in fiscal year beginning May 1	2,543	2747	2966.62	8.0%	3203.95			
	Fees per term for terms 3-6			2856.75	4.0%	2971.02			
	FT Continuing Registration Fee -if needed (Terms 6-9)	763	1000	1000.00		1000.00			
	Total maximum time to completion -9 terms								
Part Time M.Ed (Max 18 terms)	PT Med -per course Med- per 3 credits	763	825	890.79	8.0%	962.05			
	Total maximum time to completion -18 terms								
	PT Student Non-Continuance Fee per semester	75	100	100.00		500.00			
PhD in Education	Fees for each of the first 3 terms in fiscal year beginning July 1, 2012				New	3000.00			
	Fees per term for terms 4-12					TBA			
	FT Continuing Registration Fee					1000.00			
MA-History, MSc-Math Full Time	1 Year Full time Master's level degree (3 consecutive terms)								
	Fees for each of the first 3 terms	2,155	2,330	2516.52	8.0%	2717.84			
	FT Continuing Registration Fee (Terms 4-6)	808	1000	1000.00	0.0%	1000.00			
	Total maximum time to completion -6 terms								
Part Time	PT Masters of Arts- History and Math-per 3 credit course	808	875	944.64	8.0%	1020.21			
	Total maximum time to completion -9 terms								
	PT Non-Continuance Fee per semester	75	100	100.00	0.0%	500.00			
MASTERS OF SCIENCE Environmental Science (6 Term Program)	Full-time Master's level degree (6 consecutive terms)								
	Fees for each of the first 3 terms				New	2717.84			
	Fees per term for terms 4-6					TBA			
	FT Continuing Registration Fee (Terms 6-12)					1000.00			
	Total maximum time to completion -12 terms								
Part Time	PT Masters of Environmental Science-per 3 credit course					1358.92			
	Total maximum time to completion -18 terms								
	PT Thesis Continuation Fee per semester					1000.00			
Master's Level - Other fees:	PT Non-Continuance Fee per semester					500.00			
	FT and PT Application Fee: \$100	50	50	100.00	same as OUAC fee	100.00			
IN SERVICE	AQ/ABQ Tuition per FTE	4,475	4,475	3475.00	0.0%	3250.00	650 AQ +750 ABQ		
	AQ/ABQ Tuition per COURSE (average (920-895)/2)					650.0			
INTERNATIONAL FEES:									
INTERNATIONAL FEES Undergraduate	1st year	11500	12500	13500.00	7.4%	14500	15500	16500	17500
	2nd Year	11000	11500	13500.00	7.4%	14500	15500	16500	17500
	3rd Year	10500	11000	11500.00	7.4%	14500	15500	16500	17500
	4th Year	10500	10500	11000.00	0.0%	11500	15500	16500	17500
	*progressively years 2/3/4/ receive same fee as first year intake starting in 2009-10								
INTERNATIONAL FEES Graduate Rates	MA History	15000	15500	16500.00	6.1%	17500	18850	19700	20585
	MSc. Math	15000	15500	16500.00	6.1%	17500	18850	19700	20585
	MSc. Environmental Sciences *progressively years 2/3/4/ receive same fee as first year intake starting in 2009-10				6.1%	17500	18850	19700	20585

**2008-2012 GRANT SUMMARY
BUDGET ASSUMPTIONS FOR 2012-2013**

OPERATING AND OTHER GOVERNMENT GRANTS					
	Actuals 2008-09	Actuals 2009-10	Actuals 2010-11	Estimated 2011-12	Estimated 2012-13
Basic Operating Grants					
Basic Operating Grant	\$ 18,362,995	\$ 18,831,274	\$ 24,174,445	\$ 23,730,712	\$ 23,600,000
Mission - Related Institutional Specific Grants					
Differentiation Grant	\$ 535,300	\$ 535,300	\$ 535,300	\$ 535,300	\$ 535,300
Northern Ontario Grant	\$ 1,871,140	\$ 1,871,140	\$ 1,871,140	\$ 1,871,140	\$ 1,871,140
Enrolment Based Grants					
Undergraduate Accessibility Grant	\$ 4,676,573	\$ 5,343,172	\$ 831,315	\$ 1,142,022	\$ 1,142,022
Graduate Expansion Grant	\$ 225,600	\$ 232,861	\$ 99,328	\$ 130,000	\$ 100,000
Second Entry Nursing Grant	-	\$ 126,052	\$ 460,080	\$ 1,112,712	\$ 1,112,712
Collaborative Grant - 50% from Canadore	\$ 667,845	\$ 892,883	\$ 974,475	\$ 1,066,300	\$ 1,204,000
Clinical Grant - 50% from Canadore	-	-	\$ 47,570	\$ 47,500	\$ 47,500
Performance Based Grants					
Performance Funding for KPI	\$ 284,496	\$ 343,452	\$ 338,161	\$ 355,000	\$ 350,000
General Quality Tied to Multi - Year Accountability	\$ 756,006	\$ 1,043,741	\$ 1,212,093	\$ 1,200,000	\$ 1,200,000
Specific Purpose and other Grants					
Research Overheads Infrastructure Envelope (ROIE)	\$ 13,990	\$ 13,767	\$ 12,795	\$ 12,465	\$ 12,465
Women's Campus Safety	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Graduate Capital Grant	-	-	-	\$ 176,640	\$ 50,000
First Generation Projects	\$ 8,000	\$ 35,000	\$ 232,178	\$ 161,100	\$ 161,100
Aboriginal Initiatives/Aboriginal PSET Bursary Projects	\$ 200,000	\$ 115,288	\$ 260,928	\$ 40,400	\$ 40,288
Access for Students with Disabilities (AFSD) & Enhanced Services Fund (ESF) Top-up	\$ 15,285	\$ 30,906	\$ 29,424	\$ 24,100	\$ 24,100
Interpreter Fund	\$ 33,358	\$ 56,520	\$ 160,216	\$ 21,792	\$ 51,000
Aboriginal Education & Training Strategy Funded from Grants for University Operating Costs/ Aboriginal PSE Action Plans	\$ 193,500	\$ 446,320	\$ 446,320	\$ 446,320	\$ 446,320
Accessibility for Students with Disabilities	\$ 254,730	\$ 254,730	\$ 254,730	\$ 280,900	\$ 280,000
Summer Transition Program	\$ 24,590	\$ 27,200	\$ 29,000	\$ 24,122	\$ 24,122
Summer Experience Program	\$ 6,175	\$ 9,697	\$ 7,421	\$ 5,133	\$ 5,000
Grants for Municipal Taxation	\$ 273,900	\$ 290,775	\$ 294,225	\$ 294,975	\$ 294,900
University Student Residence Program (USRP)	-	\$ 28,000	\$ 22,400	\$ 16,800	\$ 11,200
Credit Transfer	-	-	\$ 45,450	\$ 45,600	\$ 45,600
Indirect Costs Grant - Fednor	\$ 162,871	\$ 184,606	\$ 203,290	\$ 220,390	\$ 220,000
Facilities Renewal	\$ 283,600	\$ 280,700	\$ 181,900	\$ 181,900	\$ 181,900
Student Bursaries and Other Flow Through Funding					
First Generation Bursary	\$ 9,702	\$ 28,221	\$ 30,243	\$ 28,133	\$ 25,390
International Strategy	\$ 27,500	\$ 35,000	-	\$ 35,000	\$ -
Aim for the Top	\$ 261,000	\$ 348,029	\$ 294,395	\$ 245,000	\$ 250,000
Disabled Bursary	\$ 170,600	\$ 228,000	\$ 324,000	\$ 337,000	\$ 325,000
OSBP	\$ -	\$ 5,000	\$ -	\$ 3,000	\$ -
OWSP	\$ 20,000	\$ 30,000	\$ 37,000	\$ 40,000	\$ -
Ontario Graduate Scholarships	\$ 86,684	\$ 90,018	\$ 86,684	\$ 100,000	\$ 90,000
One-Time Grants					
One -Time Year End Quality Grant	\$ 288,665	-	-	-	-
Year End Sustainability Grant	\$ 159,484	-	-	-	-
Year End Grant for Ontario Graduate Fellowships	\$ 96,899	-	-	-	-
TOTAL	\$ 29,985,488	\$ 31,772,652	\$ 33,511,506	\$ 33,946,456	\$ 33,716,059
DECREASE IN FUNDING					\$ (230,397)
Note 1:	The 2012-13 projection is based on approx. 6150 UNDERGRADUATE BIU's (400 fewer than 2011-12 due to reduction in fundable education seats and caps) and approx. 155 fewer FTE. Conversion/attrition rates same as the previous year. Overall Undergraduate and graduate BIU's anticipated to be 6272, a reduction of 459 BIU's over previous fiscal year due primarily to unfunded education seats.				
Note 2:	Ministry funding is assumed to remain at full value per BIU for student funding. Nipissing will be impacted if there are discounted dollars				
Note 3:	Amounts are per funding document from MTCU and/or updated for actuals received in previous year Graduate funding for PhD and Masters in Environmental Science NOT confirmed as of May15, 2012.				
Note 4:	Performance funding is contingent upon graduation rates, employment rates 6 months and 24 months after graduation				
Note 5:	Average BIU: Estimated at \$3400 after tuition compensation and formulae fees but before student access guarantee (tuition claw back)				

Operating and Other Grants Summary

Operating Grants represent approximately 47 per cent of total operating budget revenue. They are typically general purpose and largely impacted by enrolment shifts over the previous year; over a government –determined base year; or trends over a number of years. Each university's grant is usually funded in direct proportion to its enrolment share of the provincial student enrolment system. Calculation of grants can often be predicted with relative accuracy, but some are not known until the Ministry of Training, Colleges and Universities (MTCU) announce the grants throughout the fiscal year with final announcements typically confirmed at the end of the province's fiscal year end of March 31.

The following section summarizes the most significant grants. Estimates are based on the University's assumptions regarding expected grant revenues.

1. Basic Operating Grant

Core government funding comes through the Basic Operating Grant. This funding is distributed to Universities based on enrolment levels. To approximate the cost of each program, the number of fiscal full-time equivalent (FFTE) students is multiplied by a program weight to determine the number of Basic Income Units (BIUs).

Included in the basic operating grant is an amount for Teacher Expansion Funding that was initiated in 2001-02. As part of the 2010 Ontario Budget announcements, the MTCU announced that the Teacher Expansion Funding would be removed from those institutions with a Faculty of Education in recognition that there was an oversupply of qualified teachers in Ontario. The amount of funding removed from its group is phased-in over the two-year period commencing in fiscal 2011-12. The decrease in the base grant for 2011-12 was \$296,854, which reflects the phased in decrease of approximately two-thirds of the Teacher Expansion Funding. The final one-third reduction of \$148,427 will occur in 2012-13 for a total reduction in grants of \$445,281, or the equivalent of 54 fully funded FTE.

As part of the 2011 Ontario budget announcements, MTCU announced that the Undergraduate Expansion grant received in 2009-10 of \$5,343,172 would be rolled into the Basic Operating Grant, thereby making this growth experienced part of the permanent base operating grant funding. This assumes we have a stable or growing enrolment.

2. Mission -Related Institutional Specific Grants

- (a) Differentiation Grant: Differentiation grants are provided to institutions that accept a clearly differentiated role, demonstrate its intention to pursue its strengths efficiently and effectively, and require special funding to do so. In 1998-99, Nipissing University became the second university to be awarded a differentiation grant. Nipissing's grant was given to support the University's differentiated role as a primarily undergraduate university.
- (b) Northern Ontario Grants: Northern Ontario grants are provided to the Northern institutions to offset the extra cost faced by these universities. In addition to the costs

relating to environmental factors, other costs include those due to the isolation of Northern universities and the consequent need to maintain a varied minimum range of programs that would not be feasible without extra support.

3. Targeted Operating Grants

In recent years, the MTCU has tied increases in operating funding to specific outcomes based on either performance measures or activity levels in specific government priority programs. The government treats these “targeted operating grants” as separate funding envelopes and not as part of the basic grant. These grants have been separated into two categories: enrolment based grants and performance based grants.

- a) **Enrolment Based Grants:** The certainty of funding for these grants is dependent on achieving enrolment results and on the government funding provided not only to Nipissing but the entire Ontario University system. The following summarizes the enrolment-based grants:
 - i. *Undergraduate Accessibility:* The Ontario government introduced the undergraduate accessibility fund in 2001-02 to ensure that universities were able to cope with the expected enrolment growth due to the “double cohort”. At that time, universities received an undergraduate accessibility grant based on their year-over-year undergraduate enrolment growth. This grant rose significantly during the initial “double cohort” years, and the accessibility grants a university had received up to 2004-05 were rolled into its basic operating grant. The amount each university receives is now based on its growth since 2009-10, the last time the accessibility funding was moved to the basic operating grant.
 - ii. *Graduate Enrolment Accessibility:* The government has committed to a funding plan for graduate education expansion. The plan will invest a total of \$222 million across Ontario. The investment is designed to substantially increase graduate enrolment across the province by upwards of 15,000 students over the 2002/03 enrolment levels. Only Canadian citizens or landed immigrants qualify to be counted in the graduate expansion framework.
 - iii. *Second Entry Nursing:* To increase the number of nursing students in the system, the MTCU secured approval for funding that would support second-entry nursing programs on an on-going basis beginning in 2005-06. This was intended to provide an alternative nursing education route for students with some prior postsecondary education. Nipissing University’s RPN to BScN, BScN-IUON stream and the Scholar Practitioner programs are eligible to receive funding under this grant based on enrolment in these programs.
 - iv. *Collaborative Nursing Grant and Clinical Grant:* The collaborative nursing grant is funded through a separate envelope in the college system. Nipissing University’s Collaborative Nursing program is a joint program with Canadore College and the University receives its share of the grant through Canadore College. The grant is paid on a slip year basis (paid on year over year enrolment growth experienced in

the prior year). The grant is to provide funding to Universities and Colleges to support growth in collaborative nursing programs.

b) Performance Based Grants:

- i. *Performance Fund:* The performance fund allocation is based on achieving or exceeding certain key performance indicators (KPI) established by the government, specifically, student graduation rates and student employment rates at six months and two years after graduation. The Performance Fund grant is a fixed envelope of funding distributed to all universities, and allocations do not change significantly from year to year, but variations of amounts received by Universities will occur based on actual results.
- ii. *General Quality Fund:* Funds were provided to universities to increase access to high-quality postsecondary education across the province. There is a requirement for each university to sign a multi-year accountability agreement (MYAA) which is then used to monitor the University's compliance against the goals of access, quality and accountability. These quality funds have not been guaranteed to become part of base funding.

4. Specific Purpose and Other Grants

The University receives a number of grants funded by the provincial or federal governments for specific expenditures. These grants must be used for the intended purpose. Included in this category are a number of annual grants relating to students with disabilities, interpreter and learning opportunities funds, aboriginal students initiatives, research overhead, municipal taxes, women's campus safety and student bursaries. In most instances, it is expected that the 2012-13 grants will approximate the 2011-12 levels unless otherwise indicated.

- (a) Facilities Renewal Funds: One of the constraints in the 2010 provincial budget was that the Facilities Renewal Program would be reduced by 35% to \$26 million (for both colleges and universities) from the 2009-10 level of \$40 million. During the 2011 provincial budget, it was announced that the funding level was to remain at the same reduced level as 2010-11 and it will remain unchanged for 2012-13.
- (b) Federal Indirect Cost Program: The three federal granting agencies (CIHR, NSERC, and SSHRC) support the direct costs of conducting research. The Indirect Costs Program helps universities to defray the indirect costs of federally supported research. These costs include operations, maintenance, libraries and technology. The amount is determined based on a formula that incorporates the last three years of research funding from the three agencies. Note that the operating budget does not include the direct cost funding for Research nor does it include the direct cost associated with Research. These revenues and costs are accounted for in the restricted or agency funds.

SUMMARY OF BUDGET INCLUSIONS FOR 2012-13

5/8/2012					
BASE BUDGET BEFORE NEW POSITIONS AND ADDITIONS				\$	(1,788,862)
BASE BUDGET INCLUDES PROVISION FOR:					
Maternity/sick leave replacements-faculty A&S			0.00		
Maternity/sick leave replacements-faculty Education			0.00		
Maternity/sick leave replacements-faculty A&P			0.00		
Maternity/sick leave replacements-administration	6.00				
Maternity/sick leave replacements-support	4.00		10.00		
			10.00		
Sabbaticals Granted-A&S	6.00				Granted 1 at 6 months + 5 at 12 months
Sabbaticals Granted-A&P	0.00				
Sabbaticals Granted-Education	2.00		8.00		Granted 2 at 6 months
Visiting Scholar	1.00		1.00		Social Development & Family Studies
LTA renewals-A&S	3.00				Covers sabbaticals, conversions, course requirements from reduced loads
Tenure or TT vacancy replacements-A&S	2.00				Covers sabbaticals, conversions, course requirements from reduced loads
LTA renewals-A&P	0.00				Psychology and Geography
Tenure or TT vacancy replacements-A&P	2.00				Nursing, Accounting
LTA renewals-Education	4.00				Covers sabbaticals, conversions, course requirements from reduced loads
			11.00		
			20.00		
PRIORITY POSITIONS REQUESTED/REQUIRED, SALARIES & BENEFITS INCLUDED IN BUDGET:					
President and VPAR - offices			0.00		
APS					
Nursing Program - RPN	1.00			\$	66,000 Clinical Education Leader
Nursing Program - RPN	1.00			\$	96,276 New LTA
Social Work	1.00			\$	105,770 Director of Social Work - LTA
Business	1.00			\$	96,276 TT Finance and Entrepreneurship
Criminology	1.00			\$	96,276 3 Year LTA
			5.00		
A&S					
Psychology	1.00			\$	102,605 Conversion from LTA to TT
Classics	1.00			\$	118,422 Conversion from LTA to TT
Philosophy/Political Science	1.00			\$	96,276 Conversion from LTA to TT
Mathematics	1.00			\$	108,931 Conversion from LTA to TT
English	1.00			\$	115,258 Conversion from LTA to TT
FAVA	1.00			\$	105,769 Conversion from LTA to TT
			6.00		
EDUCATION:					
Methods/Management	1.00			\$	108,934 Conversion from LTA to TT
Mathematics	1.00			\$	99,442 TT-new
PHE/BE	1.00			\$	96,277 TT-new
PHE Program	1.00			\$	96,277 TT-new
Brantford	0.50			\$	40,000 Campus Administrator
Brantford	1.00			\$	112,096 Conversion from LTA to TT
			5.50		
OTHER SERVICE & SUPPORT POSITIONS:					
Finance	1.00			\$	69,045 Purchasing Agent/Buyer
Athletics	1.00			\$	42,383 Athletic Therapist
Athletics	1.00			\$	44,800 Women's Hockey Coach (Part-time)
CFTL	2.00			\$	121,159 Learning Strategists- in year 2011-12 (partially off-set by Schulich funds)
Arts & Science - Chemistry	0.31			\$	19,111 part-time to full-time in year 2011-12
Arts & Science - Analytical Lab	0.31			\$	15,109 part-time to full-time in year 2011-12
Board of Governor's	0.31			\$	15,939 part-time to full-time in year 2011-12
Development	1.00			\$	79,900 Program Development Manager (through vacant and restructured positions)
Student Development	1.00			\$	6,411 Summer Student
			7.33		
SUBTOTAL OF NET NEW STAFFING COSTS + BENEFITS, INCLUDED IN BASE BUDGET			24.43	\$	2,074,742
SUBTOTAL BASE BUDGET BEFORE NEW INITIATIVES AND CAPITAL				\$	285,880
CAPITAL ITEMS (FURNITURE & EQUIPMENT)					
				\$	334,625
President's Office, VPFA, FASS, Print Plus, Finance, Tech Services, Plant, Monastery, Bracebridge, Brantford, Downtown Campus, Shared with Canadore, ATCP, VPAR, Research, CFTL, Mobile Experiential Leadership Development, BCOMM, Business, Nursing, Fine & Performing Arts, Muskoka, Financial Aid, Athletics, Special Needs, Library					
On-line degree audit, curriculum management and curriculum records software, university fair booth storage, PHD Summer Institute, Common Book, Year of Celebration Activities, Capital Campaign, Recruitment, Volunteer Mentor Program, Student to Student Program plus Strategic Academic Initiatives within Board, Vice-President and Dean's budgets					
NEW INITIATIVES and STRATEGIC FUNDS				\$	624,988
TOTAL OF ABOVE ITEMS INCLUDED IN BASE BUDGET				\$	959,613
OPERATING DEFICIT WITH STAFFING, CAPITAL AND NEW INITIATIVES APPROVED				\$	1,245,493
ASSUMPTIONS, ACTIONS AND COMMITMENTS TO REDUCE BUDGET DEFICIT:					
1-REVIEW BY EXECUTIVE TEAM OF ALL VACANCIES THAT OCCUR DURING THE YEAR; DELAY FILLING POSITIONS, RESTRUCTURE VACANCIES, OR CLOSE OPEN POSITIONS, AS NECESSARY				\$	200,000
2- DELAY EXPENDITURES, REDUCE EXPENSES, OR FREEZE SPENDING DURING YEAR				\$	250,000
3- FOCUS ON RESEARCH AND EXTERNAL GRANT APPLICATIONS TO INCREASE REVENUE BASE & OFFSET OPERATING EXPENDITURES				\$	100,000
4- PLAN FOR NEW ENROLMENT IN JANUARY TO COUNTER ATTRITION & ENROLMENT VARIATIONS				\$	150,000
5- COMMITMENT TO USE RESERVES IF FULL FUNDING OF BIU'S BY MTCU DOES NOT MATERIALIZE AT YEAR END				\$	100,000
6- FREEZE ON ALL FT HIRINGS AT MID-YEAR AND FOR 12/13 UNLESS FOR NEW PROGRAMS OR EXPANSIONS				\$	100,000
7- MANDATED IN-YEAR BASE BUDGET REDUCTION FOR 12/13 BY THE THREE FACULTIES				\$	150,000
8-ALL MINOR CAPITAL ITEMS AND INFRASTRUCTURE IMPROVEMENTS TO BE MET BY CAMPUS RENEWAL FUNDS, PREVIOUS YEAR END UNDER SPENDING, FUNDRAISING OR DEBT				\$	75,000
9- REDUCE GRADUATE AND UNDERGRADUATE FUNDING ASSISTANCE				\$	45,000
10- DELAY NEW INITIATIVES NOT STARTED OR COMPLETED				\$	75,493
EXPENDITURE REDUCTIONS REQUIRED IF ENROLMENT TARGETS IN	-1.86%				
TARGET DEFICIT REDUCTION TO BE ADDRESSED DURING YEAR IF BOARD APPROVES DEFICIT				\$	1,245,493
BALANCED BUDGET BY YEAR END				\$	(0)

2012-13 - BUDGET SUMMARY COST CENTRE - REVENUE/SALARIES/OPERATING

COST CENTRE DEPARTMENT	NET TOTAL																									
	REVENUE						OPERATING						TOTAL													
	2011-12	BUDGET	2012-13	BUDGET	2011-12	BUDGET	2012-13	BUDGET	2011-12	BUDGET	2012-13	BUDGET	2011-12	BUDGET	2012-13	BUDGET	2011-12	BUDGET	2012-13	BUDGET	% Difference	% Difference	DIFFERENCE YR/YR	DIFFERENCE	% Difference	
1000	\$	-	\$	299,894	\$	3,672	\$	60,200	\$	55,200	\$	356,422	\$	355,094	\$	-8.31%	\$	5,000	\$	5,000	\$	(1,328)	\$	-0.37%		
1005	\$	-	\$	394,470	\$	12,359	\$	24,500	\$	23,000	\$	418,970	\$	429,829	\$	6.12%	\$	(1,500)	\$	(1,500)	\$	10,859	\$	2.59%		
1100	\$	(10,224,551)	\$	(581,114)	\$	(582,204)	\$	85,500	\$	67,500	\$	(10,137,961)	\$	(10,860,470)	\$	-21.05%	\$	(18,000)	\$	(18,000)	\$	(72,509)	\$	7.13%		
1300	\$	(36,930)	\$	1,641,874	\$	27,249	\$	117,805	\$	113,104	\$	1,700,749	\$	1,760,227	\$	-3.99%	\$	(4,701)	\$	(4,701)	\$	59,478	\$	3.50%		
1301	\$	-	\$	-	\$	13,578	\$	-	\$	15,100	\$	-	\$	(47,154)	\$	100.00%	\$	15,100	\$	15,100	\$	(47,154)	\$	100.00%		
1305	\$	-	\$	48,920	\$	16,941	\$	13,000	\$	5,500	\$	61,920	\$	71,361	\$	-57.69%	\$	(7,500)	\$	(7,500)	\$	9,441	\$	15.25%		
1310	\$	-	\$	1,350,126	\$	(139,450)	\$	39,050	\$	39,500	\$	1,389,176	\$	1,250,176	\$	1.15%	\$	450	\$	450	\$	(139,000)	\$	-10.01%		
1315	\$	(42,101)	\$	47,827	\$	(42,700)	\$	2,400	\$	1,000	\$	8,126	\$	(9,372)	\$	-58.33%	\$	(1,400)	\$	(1,400)	\$	(47,488)	\$	-584.62%		
1330	\$	(70,000)	\$	1,512,715	\$	(69,719)	\$	98,300	\$	92,800	\$	1,610,734	\$	1,605,515	\$	-5.60%	\$	(5,500)	\$	(5,500)	\$	(6,219)	\$	-0.32%		
1340	\$	-	\$	1,423,545	\$	(51,809)	\$	44,950	\$	43,150	\$	1,468,495	\$	1,414,886	\$	-4.00%	\$	(1,800)	\$	(1,800)	\$	(53,609)	\$	-3.65%		
1345	\$	-	\$	67,988	\$	3,831	\$	23,800	\$	23,800	\$	91,768	\$	95,599	\$	0.00%	\$	-	\$	-	\$	3,831	\$	4.17%		
1510	\$	-	\$	1,454,882	\$	131,628	\$	39,500	\$	41,500	\$	1,494,382	\$	1,628,010	\$	5.06%	\$	2,000	\$	2,000	\$	133,628	\$	8.94%		
1520	\$	-	\$	1,508,710	\$	231,593	\$	39,800	\$	41,800	\$	1,548,510	\$	1,782,103	\$	5.03%	\$	2,000	\$	2,000	\$	233,593	\$	15.09%		
1521	\$	(134,601)	\$	207,696	\$	(105,090)	\$	6,700	\$	4,900	\$	79,795	\$	(6,242)	\$	-26.87%	\$	(1,800)	\$	(1,800)	\$	(86,037)	\$	-107.82%		
1523	\$	-	\$	917,358	\$	93,357	\$	27,613	\$	26,013	\$	944,971	\$	1,036,728	\$	-9.79%	\$	(1,600)	\$	(1,600)	\$	91,757	\$	9.71%		
1526	\$	-	\$	259,103	\$	6,355	\$	4,634	\$	4,434	\$	263,737	\$	269,892	\$	-4.32%	\$	(200)	\$	(200)	\$	6,155	\$	2.33%		
1530	\$	-	\$	421,739	\$	6,155	\$	18,284	\$	18,284	\$	440,023	\$	446,178	\$	0.00%	\$	-	\$	-	\$	6,155	\$	1.40%		
1540	\$	-	\$	402,224	\$	(453)	\$	22,716	\$	21,916	\$	424,940	\$	423,687	\$	-3.52%	\$	(800)	\$	(800)	\$	(1,253)	\$	-0.29%		
1550	\$	-	\$	766,593	\$	15,807	\$	49,100	\$	35,800	\$	815,693	\$	818,200	\$	-27.09%	\$	(13,200)	\$	(13,200)	\$	2,507	\$	0.31%		
1560	\$	-	\$	887,315	\$	58,690	\$	30,700	\$	30,900	\$	898,015	\$	956,905	\$	0.65%	\$	200	\$	200	\$	58,990	\$	6.66%		
1580	\$	-	\$	152,393	\$	(34,182)	\$	2,666	\$	2,663	\$	155,059	\$	120,894	\$	-0.94%	\$	17	\$	17	\$	(34,165)	\$	-22.03%		
1600	\$	(372,763)	\$	1,050,252	\$	(35,744)	\$	56,350	\$	54,100	\$	1,050,252	\$	1,050,252	\$	-3.40%	\$	(2,250)	\$	(2,250)	\$	(227,535)	\$	-31.01%		
Subtotal Arts and Science	\$	(10,880,945)	\$	(11,144,239)	\$	(440,136)	\$	807,568	\$	761,964	\$	4,018,350	\$	4,018,350	\$	-5.64%	\$	(45,684)	\$	(45,684)	\$	(749,013)	\$	(15,771)	\$	-1.81%
Dean of Applied & Professional Schools (includes net rev. from B-COM Partnership)	\$	-	\$	290,482	\$	9,466	\$	45,400	\$	63,400	\$	335,882	\$	363,368	\$	39.65%	\$	18,000	\$	18,000	\$	27,486	\$	8.18%		
Business	\$	(1,412,939)	\$	(2,251,488)	\$	836,649	\$	770,195	\$	1,406,604	\$	636,409	\$	17,146	\$	395,468	\$	82.63%	\$	636,409	\$	378,222	\$	2206.47%		
Nursing Program	\$	(1,576,995)	\$	(1,945,439)	\$	368,444	\$	62,900	\$	77,100	\$	116,189	\$	(275,442)	\$	(391,631)	\$	22.58%	\$	14,200	\$	(391,631)	\$	(37,066)		
RPN Nursing	\$	(1,389,029)	\$	(1,436,982)	\$	47,933	\$	87,712	\$	104,662	\$	16,950	\$	455,131	\$	412,740	\$	19.32%	\$	16,950	\$	(42,391)	\$	-9.31%		
SPP Nursing	\$	(850,562)	\$	(891,756)	\$	41,194	\$	31,972	\$	23,730	\$	(8,242)	\$	(571,199)	\$	(84,846)	\$	-25.78%	\$	(8,242)	\$	(486,353)	\$	-85.15%		
Criminal Justice Program	\$	(483,506)	\$	(973,822)	\$	490,316	\$	542,306	\$	1,021,046	\$	478,740	\$	208,020	\$	216,844	\$	0.00%	\$	478,740	\$	8,824	\$	0.00%		
Social Welfare Program	\$	-	\$	599,238	\$	84,093	\$	22,600	\$	23,050	\$	621,838	\$	706,381	\$	84,543	\$	14.03%	\$	450	\$	84,543	\$	13.60%		
Social Work	\$	-	\$	350,830	\$	36,754	\$	13,750	\$	13,350	\$	364,560	\$	400,934	\$	36,354	\$	-2.91%	\$	(400)	\$	36,354	\$	9.97%		
CCBE	\$	(973,050)	\$	(510,996)	\$	(462,054)	\$	308,262	\$	202,499	\$	(105,763)	\$	(359,300)	\$	42,814	\$	-34.31%	\$	(105,763)	\$	120,136	\$	100.00%		
Subtotal Applied and Professional	\$	(6,685,881)	\$	(8,010,462)	\$	1,324,481	\$	1,885,097	\$	2,938,041	\$	1,052,944	\$	1,188,287	\$	2,298,397	\$	55.86%	\$	1,052,944	\$	1,110,110	\$	(749,013)	\$	-93.42%
Dean of Education	\$	-	\$	557,975	\$	22,270	\$	37,500	\$	33,700	\$	585,475	\$	613,945	\$	18,470	\$	3.99%	\$	(3,800)	\$	(3,800)	\$	18,470	\$	3.10%
Associate Dean of Education	\$	-	\$	162,115	\$	997	\$	8,480	\$	7,400	\$	170,595	\$	170,512	\$	(83)	\$	0.62%	\$	(1,080)	\$	(83)	\$	-0.05%		
Faculty of Education	\$	(3,615,840)	\$	(4,013,210)	\$	397,370	\$	188,750	\$	167,850	\$	(20,900)	\$	1,991,691	\$	1,471,278	\$	(520,413)	\$	(20,900)	\$	(520,413)	\$	(26,133)		
Pre-Service	\$	-	\$	-	\$	-	\$	18,900	\$	18,250	\$	(650)	\$	18,900	\$	18,250	\$	-3.44%	\$	(650)	\$	(650)	\$	-0.00%		
Primary/Junior Division	\$	-	\$	-	\$	-	\$	18,900	\$	18,000	\$	(900)	\$	18,900	\$	18,000	\$	-4.76%	\$	(900)	\$	(900)	\$	-0.00%		
Juniore/Intermediate Division	\$	-	\$	-	\$	-	\$	19,750	\$	18,750	\$	(1,000)	\$	19,750	\$	18,750	\$	-5.06%	\$	(1,000)	\$	(1,000)	\$	-0.00%		
Intermediate/Senior Division	\$	-	\$	-	\$	-	\$	109,200	\$	97,700	\$	(11,500)	\$	368,367	\$	230,078	\$	-10.53%	\$	(11,500)	\$	(128,289)	\$	-35.80%		
North Bay Concurrent Program	\$	(312,675)	\$	(458,805)	\$	146,130	\$	196,170	\$	209,200	\$	13,030	\$	315,021	\$	(105,450)	\$	6.64%	\$	13,030	\$	(420,471)	\$	-133.47%		
Stratford Concurrent - Direct	\$	(683,600)	\$	(1,540,000)	\$	576,400	\$	17,050	\$	13,450	\$	(3,600)	\$	(35,051)	\$	86,848	\$	-21.11%	\$	(3,600)	\$	121,899	\$	347.77%		
Muskoka Concurrent Program	\$	-	\$	180,863	\$	79,467	\$	116,900	\$	116,900	\$	180,863	\$	267,130	\$	86,270	\$	0.00%	\$	6,800	\$	86,270	\$	47.70%		
Stratford Concurrent - Shared	\$	-	\$	1,124,778	\$	206,513	\$	116,900	\$	116,900	\$	180,863	\$	267,130	\$	86,270	\$	0.00%	\$	6,800	\$	86,270	\$	47.70%		
CPHE	\$	(1,427,085)	\$	(1,536,062)	\$	108,977	\$	600,000	\$	600,000	\$	300,000	\$	300,000	\$	(60,000)	\$	0.00%	\$	600,000	\$	(60,000)	\$	(460,000)		
Thom Chair Endowment	\$	(30,000)	\$	(30,000)	\$	-	\$	354,000	\$	353,000	\$	(1,000)	\$	511,935	\$	515,905	\$	-0.28%	\$	(1,000)	\$	3,970	\$	-0.78%		
Schulich	\$	(300,000)	\$	-	\$	(300,000)	\$	73,700	\$	54,000	\$	(19,700)	\$	347,562	\$	(187,285)	\$	2.65%	\$	(19,700)	\$	(187,285)	\$	-53.89%		
Practice Teaching Costs	\$	-	\$	861,397	\$	22,831	\$	230,000	\$	260,800	\$	30,800	\$	207,350	\$	(89,370)	\$	-12.61%	\$	30,800	\$	(89,370)	\$	-43.10%		
Master of Education (PT & FT - North Bay)	\$	(500,000)	\$	(660,000)	\$	60,000	\$	53,548	\$	59,514	\$	5,966	\$	(652)	\$	23,394	\$	11.14%	\$	5,966	\$	(652)	\$	-24.04%		
ABO - Honours Specialist	\$	(154,977)	\$	(179,328)	\$	24,351	\$	2,042,848	\$	1,435,314	\$	(607,534)	\$	4,815,299	\$	3,359,026	\$	29.74%	\$	(607,534)	\$	(1,456,273)	\$	(30,244)		
Aboriginal Teacher Certification Program	\$	-	\$	100,777	\$	42,431	\$	100,777	\$	143,208	\$	42,431	\$	100,777	\$	143,208	\$	2.16%	\$	42,431	\$	42,431	\$	100.00%		
Subtotal Education	\$	(6,078,747)	\$	(9,161,865)	\$	1,083,221	\$	2,042,848	\$	1,435,314	\$	(607,534)	\$	4,815,299	\$	3,359,026	\$	29.74%	\$	(607,534)						

2012-13 - BUDGET SUMMARY COST CENTRE - REVENUE/SALARIES/OPERATING

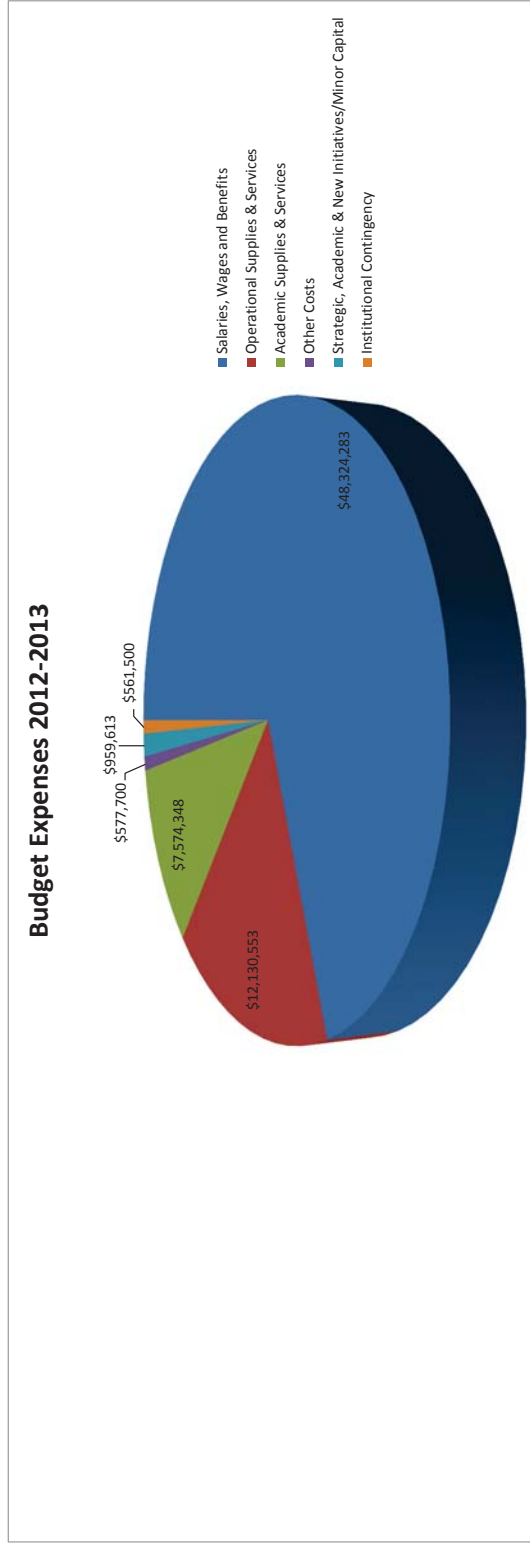
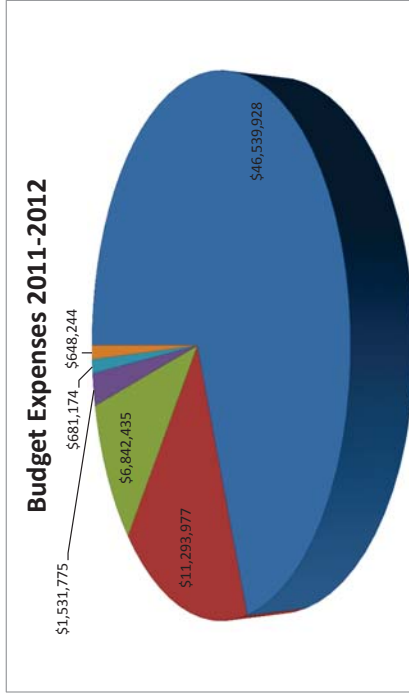
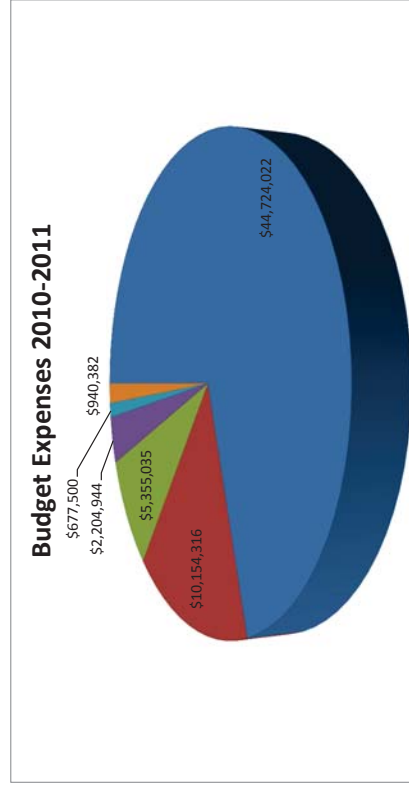
COST CENTRE	REVENUE				SALARIES				OPERATING				NET TOTAL			
	2011-12	2012-13	2011-12	2012-13	2011-12	2012-13	2011-12	2012-13	2011-12	2012-13	2011-12	2012-13	2011-12	2012-13	2011-12	2012-13
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
3000	\$	\$	\$	\$	0%	\$	\$	\$	\$	4.47%	\$	\$	\$	\$	\$	\$
3100	\$	(278,088)	\$	(268,088)	-3.60%	\$	430,830	\$	450,073	19,243	\$	225,109	\$	223,967	\$	674,040
3140	\$	(90,000)	\$	(90,000)	-100.00%	\$	238,716	\$	419,966	181,250	\$	512,900	\$	339,950	\$	491,828
3145	\$	(3,000,000)	\$	(2,015,000)	-32.83%	\$	960,625	\$	1,215,894	255,269	\$	1,517,900	\$	1,315,550	\$	1,347,444
3146	\$	(48,000)	\$	(48,000)	0.00%	\$	1,231,100	\$	1,101,100	(130,000)	\$	389,000	\$	320,600	\$	(593,300)
3160	\$	-	\$	-	0.00%	\$	-	\$	6,087	6,087	\$	-	\$	41,602	\$	(311)
3200	\$	(68,500)	\$	(50,000)	-27.01%	\$	192,435	\$	187,636	(4,799)	\$	214,300	\$	14,300	\$	201,935
3320	\$	-	\$	-	0.00%	\$	1,262,719	\$	1,300,459	37,740	\$	319,100	\$	365,800	\$	1,616,259
3325	\$	-	\$	-	0.00%	\$	155,198	\$	93,476	(61,722)	\$	34,050	\$	21,975	\$	115,451
3350	\$	-	\$	-	0.00%	\$	-	\$	67,003	67,003	\$	-	\$	14,675	\$	81,678
3360	\$	-	\$	-	0.00%	\$	-	\$	-	-	\$	5,000	\$	-	\$	5,000
3365	\$	(284,154)	\$	(280,883)	-1.15%	\$	247,266	\$	246,085	(1,201)	\$	34,130	\$	34,800	\$	2,740
3370	\$	(198,580)	\$	(198,580)	0.00%	\$	195,333	\$	163,163	(32,170)	\$	14,000	\$	14,300	\$	(100,450)
3375	\$	(97,485)	\$	(97,485)	0.00%	\$	9,040	\$	9,405	365	\$	88,445	\$	88,080	\$	(365)
3380	\$	-	\$	-	0.00%	\$	392,873	\$	360,213	(32,660)	\$	6,000	\$	2,400	\$	(3,600)
3385	\$	(1,500)	\$	(2,000)	-33.33%	\$	7,700	\$	16,075	8,375	\$	26,200	\$	12,200	\$	(14,000)
3400	\$	(364,651)	\$	(371,880)	-1.98%	\$	1,334,045	\$	1,390,846	56,801	\$	146,688	\$	174,390	\$	1,193,356
3410	\$	(48,920)	\$	(51,000)	-4.25%	\$	107,063	\$	-	(107,063)	\$	632,224	\$	656,202	\$	23,978
3420	\$	(76,663)	\$	(79,006)	-3.06%	\$	31,160	\$	32,686	1,526	\$	45,503	\$	46,320	\$	817
Subtotal VPAR	\$	(4,439,961)	\$	(3,461,822)	-22.03%	\$	6,796,123	\$	7,060,167	264,044	\$	2,844,399	\$	2,503,111	\$	(341,288)
4000	\$	0	\$	0	0.00%	\$	536,453	\$	512,326	(24,127)	\$	206,200	\$	119,500	\$	(86,700)
4005	\$	(22,500)	\$	(22,500)	0.00%	\$	825	\$	798	(27)	\$	80,000	\$	80,000	\$	-
4010	\$	-	\$	-	0.00%	\$	123,226	\$	140,173	16,947	\$	200,650	\$	219,325	\$	18,675
4050	\$	-	\$	-	0.00%	\$	151,241	\$	203,570	52,329	\$	14,950	\$	20,050	\$	5,100
Subtotal President	\$	(22,500)	\$	(22,500)	0.00%	\$	811,745	\$	856,867	45,122	\$	501,800	\$	438,875	\$	(62,925)
4105	\$	-	\$	-	0.00%	\$	-	\$	257,202	257,202	\$	-	\$	22,100	\$	22,100
4120	\$	-	\$	-	0.00%	\$	148,635	\$	147,879	(756)	\$	14,320	\$	14,720	\$	400
4125	\$	(249,500)	\$	(169,000)	-32.26%	\$	164,435	\$	178,088	13,653	\$	189,150	\$	183,150	\$	(6,000)
4140	\$	(5,200)	\$	(5,200)	100.00%	\$	2,037,320	\$	1,821,168	(216,152)	\$	1,136,500	\$	1,725,350	\$	588,850
4145	\$	(268,600)	\$	(273,600)	-1.86%	\$	-	\$	46,208	46,208	\$	139,000	\$	34,000	\$	(105,000)
4180	\$	-	\$	-	0.00%	\$	-	\$	-	-	\$	-	\$	-	\$	-
4150	\$	(476,875)	\$	(476,875)	0.00%	\$	360,688	\$	361,165	477	\$	890,875	\$	862,375	\$	(28,500)
4153	\$	(500)	\$	(500)	0.00%	\$	51,523	\$	55,506	3,983	\$	50,400	\$	44,850	\$	(5,550)
4154	\$	(163,975)	\$	(163,975)	0.00%	\$	45,673	\$	49,254	3,581	\$	307,825	\$	319,725	\$	11,900
4155	\$	(29,000)	\$	(37,000)	-27.59%	\$	45,673	\$	49,254	3,581	\$	333,500	\$	448,800	\$	115,300
4156	\$	-	\$	-	0.00%	\$	-	\$	-	-	\$	41,048	\$	30,082	\$	(10,966)
4160	\$	(335,654)	\$	(335,654)	0.00%	\$	-	\$	-	-	\$	3,365,806	\$	3,315,806	\$	(50,000)
4300	\$	(10,000)	\$	(10,000)	0.00%	\$	223,000	\$	230,696	7,696	\$	55,400	\$	63,400	\$	8,000
4305	\$	-	\$	-	0.00%	\$	165,020	\$	197,259	32,239	\$	14,425	\$	17,610	\$	3,185
4310	\$	(2,000)	\$	(5,000)	-175.00%	\$	505,520	\$	487,392	(18,128)	\$	17,150	\$	18,000	\$	850
4340	\$	(260,000)	\$	(265,000)	-1.92%	\$	94,414	\$	137,807	43,393	\$	293,199	\$	312,189	\$	18,990
4345	\$	(29,141)	\$	(29,141)	0.00%	\$	122,000	\$	181,260	59,260	\$	6,000	\$	65,118	\$	59,118
4350	\$	(199,300)	\$	(607,000)	-204.57%	\$	176,622	\$	182,378	5,756	\$	154,550	\$	825,450	\$	670,900
Subtotal Vice-President	\$	(1,995,404)	\$	(2,378,445)	-19.20%	\$	4,140,523	\$	4,382,505	241,982	\$	7,009,148	\$	8,303,125	\$	1,293,977
Operations	\$	-	\$	-	0.00%	\$	-	\$	-	-	\$	-	\$	-	\$	-
VP Operations	\$	-	\$	-	0.00%	\$	-	\$	-	-	\$	-	\$	-	\$	-
VP Operations - Facility & Administrative Support Services	\$	-	\$	-	0.00%	\$	148,635	\$	147,879	(756)	\$	14,320	\$	14,720	\$	400
VP Operations - Print Plus	\$	(249,500)	\$	(169,000)	-32.26%	\$	164,435	\$	178,088	13,653	\$	189,150	\$	183,150	\$	(6,000)
VP Operations - Technology Services	\$	(5,200)	\$	(5,200)	100.00%	\$	2,037,320	\$	1,821,168	(216,152)	\$	1,136,500	\$	1,725,350	\$	588,850
VP Operations - Mobile Computing	\$	(268,600)	\$	(273,600)	-1.86%	\$	-	\$	46,208	46,208	\$	139,000	\$	34,000	\$	(105,000)
VP Operations - IT - Special projects	\$	-	\$	-	0.00%	\$	-	\$	-	-	\$	-	\$	-	\$	-
PLANT	\$	-	\$	-	0.00%	\$	-	\$	-	-	\$	-	\$	-	\$	-
PLANT - Plant - Direct	\$	(476,875)	\$	(476,875)	0.00%	\$	360,688	\$	361,165	477	\$	890,875	\$	862,375	\$	(28,500)
PLANT - Plant - Direct Monastery	\$	(500)	\$	(500)	0.00%	\$	51,523	\$	55,506	3,983	\$	50,400	\$	44,850	\$	(5,550)
PLANT - Plant - Direct Brazebridge	\$	(163,975)	\$	(163,975)	0.00%	\$	45,673	\$	49,254	3,581	\$	307,825	\$	319,725	\$	11,900
PLANT - Plant - Direct Brandford	\$	(29,000)	\$	(37,000)	-27.59%	\$	45,673	\$	49,254	3,581	\$	333,500	\$	448,800	\$	115,300
PLANT - Plant - Downtown Campus	\$	-	\$	-	0.00%	\$	-	\$	-	-	\$	41,048	\$	30,082	\$	(10,966)
PLANT - Plant - Shared	\$	(335,654)	\$	(335,654)	0.00%	\$	-	\$	-	-	\$	3,365,806	\$	3,315,806	\$	(50,000)
Director of Student Affairs	\$	(10,000)	\$	(10,000)	0.00%	\$	223,000	\$	230,696	7,696	\$	55,400	\$	63,400	\$	8,000
Placement Services	\$	-	\$	-	0.00%	\$	165,020	\$	197,259	32,239	\$	14,425	\$	17,610	\$	3,185
Counseling	\$	(2,000)	\$	(5,000)	-175.00%	\$	505,520	\$	487,392	(18,128)	\$	17,150	\$	18,000	\$	850
Athletics	\$	(260,000)	\$	(265,000)	-1.92%	\$	94,414	\$	137,807	43,393	\$	293,199	\$	312,189	\$	18,990
Varsity Hockey	\$	(29,141)	\$	(29,141)	0.00%	\$	122,000	\$	181,260	59,260	\$	6,000	\$	65,118	\$	59,118
Athletic Complex	\$	(199,300)	\$	(607,000)	-204.57%	\$	176,622	\$	182,378	5,756	\$	154,550	\$	825,450	\$	670,900
Subtotal Vice-President Operations	\$	(1,995,404)	\$	(2,378,445)	-19.20%	\$	4,140,523	\$	4,382,505	241,982	\$	7,009,148	\$	8,303,125	\$	1,293,977
Subtotal	\$	(4,439,961)	\$	(3,461,822)	-22.03%	\$	6,796,123	\$	7,060,167	264,044	\$	2,844,399	\$	2,503,111	\$	(341,288)
President	\$	0	\$	0	0.00%	\$	536,453	\$	512,326	(24,127)	\$	206,200	\$	119,500	\$	(86,700)
Conciliation	\$	(22,500)	\$	(22,500)	0.00%	\$	825	\$	798	(27)	\$	80,000	\$	80,000	\$	-
Board of Governors	\$	-	\$	-	0.00%	\$	123,226	\$	140,173	16,947	\$	200,650	\$	219,325	\$	18,675
Institutional Research & Analysis	\$	-	\$	-	0.00%	\$	151,241	\$	203,570	52,329	\$	14,950	\$	20,050	\$	5,100
Subtotal President Operations	\$	(22,500)	\$	(22,500)	0.00%	\$	811,745	\$	856,867	45,122	\$	501,800	\$	438,875	\$	(62,925)
VP Operations	\$	-	\$	-	0.00%	\$	-	\$	-	-	\$	-	\$	-	\$	-
VP Operations - Facility & Administrative Support Services	\$	-	\$	-	0.00%	\$	148,635	\$	147,879	(756)	\$	14,320	\$	14,720	\$	400
VP Operations - Print Plus	\$	(249,500)	\$	(169,000)	-32.26%	\$	164,435	\$	178,088	13,653	\$	189,150	\$	183,150	\$	(6,000)
VP Operations - Technology Services	\$	(5,200)	\$	(5,200)	100.00%	\$	2,037,320	\$	1,821,168	(216,152)						

2012-13 - BUDGET SUMMARY COST CENTRE - REVENUE/SALARIES/OPERATING

COST CENTRE	REVENUE		SALARIES				OPERATING				NET TOTAL				
	2011-12	2012-13	2011-12	2012-13	2011-12	2012-13	2011-12	2012-13	2011-12	2012-13	2011-12	2012-13	Difference	%	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	YR/YR	Difference	
4100	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
4110	\$	(15,000)	\$	297,147	\$	53,800	\$	52,800	\$	413,498	\$	349,947	\$	(63,551)	-15.37%
4130	\$	\$	\$	720,097	\$	235,200	\$	203,000	\$	908,195	\$	908,097	\$	(98)	-0.01%
4170	\$	(33,628,894)	\$	721,921	\$	26,300	\$	44,900	\$	668,896	\$	766,821	\$	97,925	14.64%
4330	\$	(910,300)	\$	228,715	\$	2,010,000	\$	3,050,982	\$	1,361,212	\$	2,396,999	\$	1,035,787	76.09%
4410	\$	(100,000)	\$	215,951	\$	64,150	\$	28,000	\$	180,101	\$	202,913	\$	22,812	12.67%
4411	\$	(14,863)	\$	37,670	\$	34,680	\$	34,700	\$	112,159	\$	88,372	\$	(23,786)	-21.21%
4420	\$	(20,000)	\$	73,672	\$	88,350	\$	185,000	\$	397,562	\$	569,492	\$	171,930	43.25%
4440	\$	(55,000)	\$	30,280	\$	384,492	\$	30,280	\$	86,650	\$	86,650	\$	\$	0.00%
4470	\$	(1,250)	\$	436,408	\$	5,906,745	\$	445,694	\$	850,294	\$	880,842	\$	30,548	3.59%
Subtotal VPPA	\$	(34,763,964)	\$	3,167,640	\$	5,423,265	\$	483,480	\$	(26,112,063)	\$	(365,241)	\$	(365,241)	-1.42%
TOTAL	\$	(66,867,533)	\$	48,324,283	\$	20,997,605	\$	21,803,714	\$	806,109	\$	1,245,493	\$	575,493	4.58%
Net dollar change year over year	\$	(2,014,971)	\$	1,784,355	\$	806,109	\$	806,109	\$	806,109	\$	1,245,493	\$	575,493	4.58%
Overall net change: net revenue increases less expenditure increases as a percentage of budgeted 2011-12 total revenues															
Overall Revenue increase as a percentage of budgeted 2011-12 total revenues															
Overall net increase in expenditures as a percentage of budgeted 2011-12 total expenditures															
PROJECTED DEFICIT FOR BOARD APPROVAL															
Net dollar change year over year															
Amount from prioritized/critical positions requested															
Available for re-investment or capital requests/strategic and new initiatives based on actual enrollments on Nov 1, 2012/TBD															

**NIPISSING UNIVERSITY
BUDGET SUMMARY REPORT**

GL ACCOUNT NUMBER	DESCRIPTION	2010-2011	2011-2012	2012-2013	VARIANCE
Class 4	Operating Revenue	\$ (63,308,699)	\$ (66,867,533)	\$ (68,882,504)	\$ (2,014,971)
Class 6	Salaries, Wages and Benefits	\$ 44,724,022	\$ 46,539,928	\$ 48,324,283	\$ 1,784,355
Class 7	Operational Supplies & Services	\$ 10,154,316	\$ 11,293,977	\$ 12,130,553	\$ 836,576
Class 8	Academic Supplies & Services	\$ 5,355,035	\$ 6,842,435	\$ 7,574,348	\$ 731,913
Class 9	Other Costs	\$ 2,204,944	\$ 1,531,775	\$ 577,700	\$ (954,075)
Class 11	Strategic, Academic & New Initiatives/Minor Capital	\$ 677,500	\$ 681,174	\$ 959,613	\$ 278,439
Class 12	Institutional Contingency	\$ 940,382	\$ 648,244	\$ 561,500	\$ (86,744)
		\$ 747,500	\$ 670,000	\$ 1,245,493	\$ 575,493



NIPISSING UNIVERSITY
Operating Fund
For the Twelve Months Ended April 30, 2013

	2011-12 Adjusted Budget	2012-13 Original Budget	Variance
REVENUE			
Student Fees			
Tuition	27,158,885	30,599,451	3,440,566
Other Student Fees	2,926,015	3,092,233	166,218
Total Student Fees	30,084,900	33,691,684	3,606,784
Grants			
Provincial Grants	31,525,830	31,984,792	458,962
Federal Grants	230,000	220,000	(10,000)
Total Grants	31,755,830	32,204,792	448,962
Investment Income	15,000	295,000	280,000
Other Income	3,952,172	2,691,028	(1,261,144)
TOTAL REVENUE	65,807,902	68,882,504	3,074,602
EXPENSES			
Salaries, Wages and Benefits	46,236,778	48,324,283	2,087,505
Other Employee Expenses	1,515,250	1,479,992	(35,258)
Plant & Operating Expenses	9,813,028	10,650,561	837,533
Academic & Student Expenses	6,532,311	7,577,774	1,045,463
Other Expenses	2,080,535	1,900,387	(180,148)
TOTAL EXPENSES	66,177,902	69,932,997	3,755,095
Transfer to (from) other funds	300,000	195,000	(105,000)
NET REVENUE / (DEFICIT)	(670,000)	(1,245,493)	(575,493)