



**Proposed 2010/11
General Operating Budget
(April 1, 2010 – March 31, 2011)**

Table of Contents

	<u>Page</u>
Budget Planning Process and Planning Assumptions	1
Assumptions, Forecasts and Risks	1
Provincial Government Funding.....	2
Federal Indirect Costs of Research Grant.....	2
Tuition Fees	2
Salary and Benefit Increases	2
Inflation and Foreign Exchange Risks.....	2
Fees and Enrolment Growth	3
Summary of Outcomes in the Proposed 2010/11 Budget	3
Addressing Rising Costs	4
Moving UNBC Forward	4
Financial Overview and Highlights	6
Revenues.....	6
Expenditures.....	7

APPENDICES

	<u>Page</u>
1. Priority requests from Vice President, Administration & Finance and the Provost	10
2. Proposed 2010/11 Budget – Summary by Category	14
3. Three Year Budget Comparison (2008/09 – 2010/11)	17
4. Proposed 2010/11 Budget – Exp. Funded by the Indirect Costs of Research Grant	19
5. Proposed 2010/11 Budget – Summary by Budget Holder	21

Budget Planning Process and Planning Assumptions

The budget planning process began with the release of the 2010/11 Budget Planning Framework in December, 2009. Based on the information available at that time, budget holders were asked to prepare their operating budgets to equal 2009/10 allocations (not including salaries). Consistent with previous years, provision for salary progression for existing positions is maintained in the University Operations budget. All units were asked to separately identify requests for additional budgetary allocations for one time initiatives, minor capital expenditures and other critical needs.

Following the subsequent development of unit and area budgets, the Provost and Vice President, Administration and Finance (VPAF) met with the members of their respective Budget Councils¹. Each member of the Councils identified areas of concern and requests for additional budgetary allocations. The Provost and VPAF developed a prioritized list of these requests for discussion at President's Executive Council (PEC). (Appendix 1)

PEC began discussions in February. Members of PEC reviewed the preliminary budget and the submissions from the two budget Councils. Following the review of forecasted expenditures and needs, PEC identified all available revenues not yet designated to cover specified expenditures. On this basis, PEC has developed a projected break-even budget. Given the extremely limited unallocated revenue available, only the areas of highest priority identified by PEC and the Budget Councils have been addressed.

Throughout this process, PEC provided the Senate Committee on the University Budget (SCUB) with the same information it was using to develop the budget. In early March, PEC met with the Chair of SCUB to seek any advice SCUB wished to provide. PEC also updated President's Council in mid March of the budget projections and proposed recommendations to the Board of Governors.

Assumptions, Forecasts and Risks

In developing this proposed general operating budget, PEC has made certain assumptions based on the best information currently available. Changes in any of these assumptions will have a financial impact that may affect the University's ability to implement some of the decisions outlined in this document. The 2010/11 budget has been prepared based on the following key assumptions:

¹ Budget Councils – The Provost and Vice President, Administration & Finance (VPAF) each lead a Budget Council, comprised of the senior leaders of the various units reporting to them (the Vice President, External Relations portfolio, reports to the President but is included with the VPAF group during the planning process).

- **Provincial Government Funding**

The revenue forecast for the provincial grant remains at \$47,058,296 (less \$1 million allocated to the Northern Medical Program (NMP)) as indicated in the Budget Planning Framework. This amount has not been officially confirmed by the Ministry of Advanced Education and Labour Market Development (MALMD) but appears reasonably certain based on the recent communication from the Ministry.

- **Federal Indirect Costs of Research Grant**

The revenue forecast for the federal government grant for the indirect costs of research has increased by about \$220,000 from 2009/10 levels, reflecting both increased federal funding in support of this program and UNBC's continuing strong performance as a research university. This represents an increase of about 15% over the previous year but at the time of writing, has not been officially approved by the federal government.

- **Tuition Fees**

Rate increase - Under the provincial government's tuition limit policy, increases to tuition fees and certain mandatory fees for graduate and undergraduate students are limited to the rate of inflation. As indicated in the Budget Planning Framework, it is assumed that this rate will be consistent with previous years at 2%.

Enrolment growth - For 2010/11, there is no assumption of overall growth from 2009/10 full time equivalent (FTE) levels included in the projected revenue. This reflects a conservative approach to estimating anticipated revenue; however, enrollment growth is a critical priority for the 2010/11 year. Funding from MALMD continues to be based on FTE levels that are in excess of actual projected levels.

- **Salary and Benefit Increases**

Total salaries include estimated progression through the salary ranges for 2010/11. While these salary costs are known, there remains risk around the potential increase in benefit rate costs which are primarily borne by the University. Based on actual results and information available to date, this risk is considered to be low.

- **Inflation and Foreign Exchange Risks**

Inflationary pressures for utilities, fuel costs, and other non-salary expenditures may be higher than projected in the current budget allocations. Certain expenditures are transacted in foreign currencies (primarily US dollars). While provision has been made to adjust for a change in the value of

the Canadian dollar, there remains a risk that actual exposure to currency fluctuations will be higher than budgeted.

- **Impact of Harmonized Sales Tax (HST)**

Any increased costs resulting from the introduction of HST in July 2010 are expected to be offset by the rebate on the provincial portion of the tax that was announced by the provincial government.

- **Strategic Investment Fund (SIF)**

In 2009/10, the SIF funding was allocated totally to projects that had received multi-year funding in 2008/09. This will continue in 2010/11 and no additional funding has currently been allocated.

Therefore, the areas of greatest risk relate to two factors: the final confirmation of the federal grant amount and the ability of the University to maintain student enrolments. Based on information available to date, this risk around the federal grant is considered to be relatively low.

Fees and Enrolment Growth

The operating budget includes proposed fee increases approved by the University Fees Committee. These include a 2% proposed increase in tuition fees as noted above, and various adjustments to specific course fees. While the budgets for ancillary operations are presented separately, it is worth noting that no significant fee increases have been planned in any ancillary operations for 2010/11. The detailed proposals for the fee increases are included in the fee schedule presented separately to the Board for approval.

While there is no assumption of enrolment growth incorporated in this budget, PEC speaks for the Board of Governors, Senate, and many others in the University when it suggests that enrolment growth is a critical priority for this fiscal year. There has been growth in various segments of our student population including graduate, international and summer students. However, it must be appreciated that increasing the domestic, undergraduate student population up to the level funded by the province is a priority for the ongoing financial health of the University.

Summary of Outcomes in the Proposed 2010/11 Budget

PEC's primary goal in setting the 2010/11 proposed budget has been to maintain stability within UNBC by avoiding budgetary cuts while positioning the University to take advantage of opportunities. As well, PEC has worked to ensure all University-wide costs and obligations are adequately funded.

Addressing Rising Costs

There is a cost to maintaining stability. For example, the Geoffrey R. Weller Library alone requires a significant increase of over \$150,000 in order to maintain existing electronic subscriptions and contractual obligations. Similarly, in order to maintain the contribution of \$800,000 to the Capital Equipment Replacement Reserve (CERR), an additional \$150,000 must be allocated from the general operating fund. This is as a result of the major reduction in the Annual Capital Allowance, which funds the maintenance of our campuses and had previously funded a portion of the requirements for network infrastructure. The University must also allocate an extra \$100,000 to the University Operations budget to fund the anticipated costs relating to greenhouse gas emissions charges.

Maintaining service levels in the Library and other areas of University Operations, as well as commitments to employees, means that PEC has limited flexibility to address the requests identified in Appendix 1 without affecting current programs and levels of service. As a result, only the highest priority items are being recommended for funding.

Moving UNBC Forward

While a refreshed University Plan is in the works, PEC is committed to balancing the needs of individual programs, departments and schools with University-wide opportunities that are strategic in nature. For example, while the PEC recommends that funds be allocated to cover legislated costs related to greenhouse gas emissions, UNBC has recently completed an energy audit of its campuses. The Prince George campus is currently the site of a construction project that will house a bioenergy system capable of reducing the fossil fuel consumption of the campus by about 80%. Finding renewable energy sources to offset the remaining 20% will reduce provincial penalties and make UNBC more attractive to prospective students and employees as Canada's first carbon-neutral university. This is a particular opportunity in this fiscal year and PEC recommends the allocation of \$75,000 for planning that outcome. As well, an equal amount to support other opportunities arising from the University Plan is also proposed.

An opportunity was identified last year regarding the installation and enhancement of videoconference capability in a large lecture theatre on the main campus. This enhancement will allow the University to expand course delivery in northern BC and beyond, to make UNBC courses more accessible, and to improve the efficiency of program delivery. At the time \$300,000 was identified for this project. The work has not yet begun as detailed planning is ongoing but given the scope of the project an additional \$150,000 has been committed in the 2010/11 budget. As well, funding for an AV Technician position is proposed to help support existing and future needs.

The fundamental importance of the Web as a communications and marketing tool has been recognized in PEC's support for a proposal from Information Technology

Services to reallocate some of its existing funds to create a Web Developer position. This position will provide the technical support services necessary for sustaining the University's web presence and work closely with a position in Communications focused on web content.

Once again in 2010/11, not all incremental revenues have been allocated to recurring costs. Just over \$500,000 has been directed to one time costs. About \$32,000 is recommended to assist Human Resources in funding term positions while a project reviewing processes and systems is in progress. Another \$105,000 is also proposed for the Nursing program while a review to develop potential areas of efficiency is underway. In addition, one year of funding is proposed for a Health Project Officer position, which has been funded by the Michael Smith Foundation to date, pending identification of other funding sources.

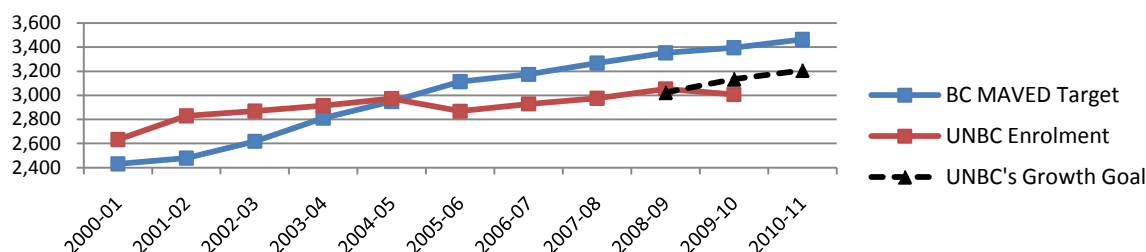
The proposed budget is balanced with revenues and expenses of about \$66.33 million. Further information around the detailed allocations for 2010/11 is attached as Appendices 2 through 5. As articulated in recent provincial budgets, British Columbia and the rest of the country are still in a time of fiscal restraint. While UNBC is fortunate to be able to avoid service curtailments and job losses this year, the flexibility to invest in new opportunities, no matter how important, is extremely limited. We are confident that this budget makes the best of the current situation and positions the University for continued success in to the next decade.

Financial Overview and Highlights

Revenues

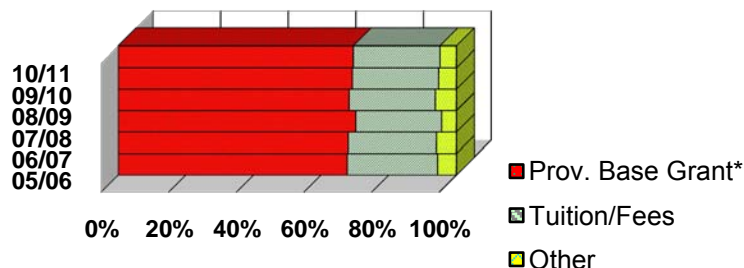
Total revenues in the proposed 2010/11 budget have been estimated at \$66,327,370, an increase of 1.9% over 2009/10 levels. The increase includes allocations for the Negotiating Framework and increased funding targeted to graduate seats and nursing growth. Tuition fee levels are estimated based on the actual revenues received in 2009/10, plus a 2% fee increase. For information purposes, UNBC's annualized FTE enrolments compared to MALMD's targets are provided in Figure 1.

Figure 1
Annualized FTE Comparisons:
BC Ministry Targets Compared to UNBC Enrolments



Overall revenue distribution, as shown in Figure 2, did not change significantly from 2009/10; the provincial operating grant remains at just over 69% of operating fund revenue with tuition and fees at just over 25%. The Federal Indirect Costs of Research grant increased by about \$220,000 in 2010/11. Details of how this grant is allocated are provided in Appendix 4. All other revenue categories have remained consistent with last year.

Figure 2: UNBC Operating Fund Revenues (\$ millions)



	05/06	06/07	07/08	08/09	09/10	10/11
■ Prov. Base Grant*	\$35.5	\$37.1	\$40.4	\$41.8	\$45.1	\$46.1
■ Tuition/Fees	\$14.0	\$14.2	\$14.6	\$15.6	\$16.6	\$17.0
■ Other	\$2.9	\$3.2	\$2.5	\$3.8	\$3.4	\$3.2

* Provincial Base Grant does not include NMP or one time/other grants

Expenditures

As illustrated in Figure 3, wages and benefits continue to form the largest component of total costs. Included in the 2010/11 estimates are progression through the salary ranges, job evaluation and general wage increases as per negotiated agreements. Projected costs relating to salaries and benefits are shown in Table 1 below.

Figure 3: 2010/11 Expenditures by Type
(\$ millions)

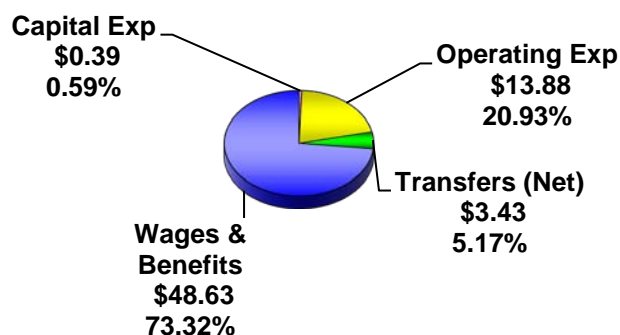


Table 1: Changes in Labour and Benefits Costs
(\$ Thousands)

	2009/10	2010/11	Change from Prior Yr.	
			\$	%
Salaries - Staff	15,054	15,499	445	2.96%
Salaries - Faculty/Instructors/Librarians	20,750	21,396	646	3.11%
Salaries - Other	2,656	2,483	(172)	-6.49%
Hourly Wages	1,493	1,452	(41)	-2.72%
Total Salary and Wages	39,953	40,831	878	2.20%
Anticipated Salary Savings	(683)	(683)	-	0.00%
Benefits	8,221	8,478	257	3.12%
Total Labour and Benefits	47,491	48,625	1,135	2.39%

Operating Expenses, as shown in Table 2, are lower by \$37,000 than 2009/10 levels. Expenditures include increases due to inflationary pressures such as increased costs for software licensing, bank service charges and student tuition waivers. These increases have been offset by a reclassification of the repayment of internal debt to the "transfers to other funds" line and changes in the treatment of cost of goods sold associated with telecommunications internal charge backs. In most other cases, the increases and decreases are relatively minor and generally offset each other.

Minor equipment purchases have decreased over last year, mainly due to the decrease in the investment in videoconferencing enhancement of \$150,000 to equip

a large lecture amphitheatre for advanced video-conferencing capability. Other decreases are associated other computer infrastructure costs.

The increase in transfers to other funds results primarily from reallocation of the debt servicing amount, the increase in the transfer to the Capital Equipment Replacement Reserve and the increase for the library acquisitions budget.

**Table 2: Changes in Operating Expenditures and Transfers
(\$ thousands)**

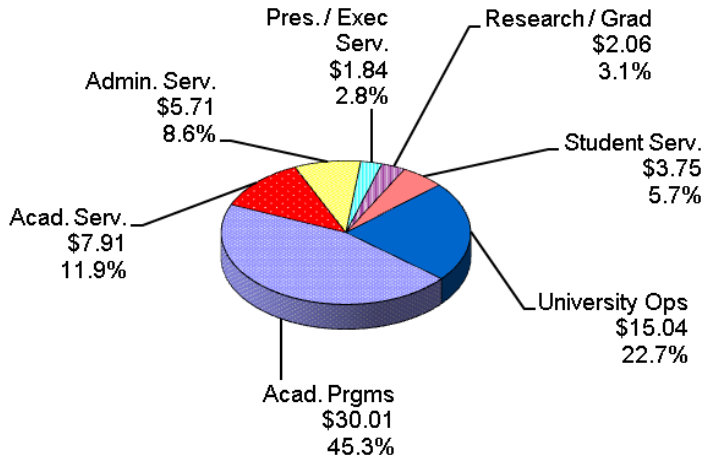
	2009/10	2010/11	Change from Prior Yr.	
			\$	%
Oper. Exp.	\$13,913	\$13,876	(\$37)	(0.27%)
Minor Cap.	599	392	(207)	(34.52%)
Trans. To Other Funds	6,042	6,435	393	6.50%
Trans. From Other Funds	(2,972)	(3,002)	(30)	1.01%
Total Exp & Trans.	\$17,582	\$17,701	\$119	0.68%

As illustrated in Figure 4 and Appendix 5, the primary direct expenditures, including labour costs, for the University are in student related activities, both academic and administrative. The total portion of the University's overall budget allocated to the academic programs, student services and academic services was nearly two thirds. While it appears that the proportion relating to Student Services has decreased from 8.1% to 5.7%, this change is due only to the change in reporting of the Office of the Registrar from Student Services. This reflects a change in the reporting structure only and if change had not occurred, Student Services expenditures would have remained at 8.1% of the overall total.

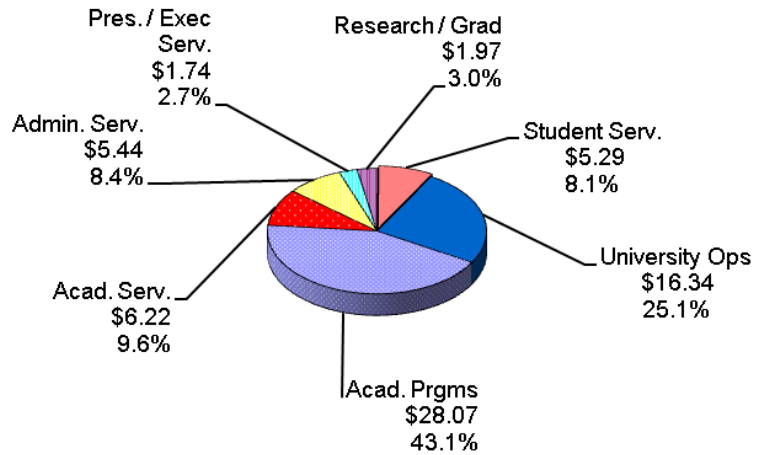
The decrease in the University Operations budget results primarily from changes in salaries and benefits that are centrally budgeted. Consistent with the provincial government mandate, there is no provision for a general wage increase included for 2010/11. In addition, in 2009/10 the University Operations budget was temporarily inflated by allocations that had not yet been redistributed to the appropriate units. These reallocations have now been completed.

Figure 4: 2010/11 and 2009/10 Budget Expenditure by Organizational Grouping

2010/11 By Organizational Grouping
(\$ millions)



2009/10 By Organizational Grouping
(\$ millions)



APPENDIX 1:

Priorities Submitted by the Vice President, Administration & Finance and the Provost

UNIVERSITY OF NORTHERN BRITISH COLUMBIA

Office of the Vice-President, Administration & Finance
 Telephone: (250) 960-5567
 Fax: (250) 960-5659

**MEMORANDUM**

TO: President's Executive Council

FROM: Eileen Bray, Vice-President Administration & Finance

DATE: February 19, 2010

RE: Unfunded Budget Requests – Priorities for Administration Portfolio

Requests for funding of new and currently unfunded positions have been prioritized as follows:

- 1) 1.0 FTE Payroll Clerk - \$46,000 (including benefits): Payroll is processed bi-weekly for all pay groups of the University. The volume of processing to accomplish this task has grown and there is little time to perform routine audit tasks between pay periods. The current situation in the payroll department puts the University at risk of missing important bank deadlines. Additional payroll resources are considered to be a priority.
- 2) 1.0 FTE AV Technician - \$59,076 (including benefits): The delivery of programs and courses by video-conferencing and distance are increasing. In order to support these activities, additional resources are required to set up this equipment for users.
- 3) 0.5 FTE HR Clerk – \$26,540 (including benefits): Almost all processes in the Human Resources Department are manual and paper based. In order to provide adequate service levels, additional resources are required.
- 4) 1.0 FTE Job Evaluation Specialist – \$70,640 (including benefits): The current job evaluation/PDQ process is very labor intensive for Managers and the HR department. A one-year term position would accommodate immediate needs, and reassessment, post-Banner HR implementation, will be necessary.

Requests for one-time items as part of year end allocations have been prioritized as follows:

- 1) \$ 50,000 ACA reserve due to reduced grant - CRITICAL
- 2) \$ 5,000 Campus signage
- 3) \$ 80,000 Sungard consulting for Banner HR implementation - CRITICAL
- 4) \$ 25,000 VPER-Sungard consulting shortfall for Development implementation - CRITICAL
- 5) \$ 22,500 PCI compliance consulting - CRITICAL
- 6) \$140,000 ITS consulting requirements for 2010/2011 activities - CRITICAL
- 7) \$ 40,000 CEL move
- 8) \$ 52,000 Paper project (10 year supply of paper using local fibre)
- 9) \$ 50,000 Replace loader for landscaping and snow removal
- 10) \$100,000+ Replace classroom furniture
- 11) \$ 27,000 Divider wall for T&L classroom
- 12) \$ 67,000 Showers and Bike storage

COMMITTED:			Original Request	
Source	Purpose	Year 1	Ongoing	
Library	Acquisitions Licences - maintain number of electronic subscriptions	\$153,486		
Library	Software Licences - maintain of software licensing	\$6,398		
CASHS	POLS - 4325: T. Summerville's salary back to full time as Associate Professor	\$46,000	\$48,989	
CSAM	GEOG 4125: Unfunded new T-T Position	\$19,830	\$79,846	
TOTAL "COMMITTED"		\$225,714	\$128,835	

TOP PRIORITY:			Original Request	
Rank	Source	Purpose	Year 1	Ongoing
1	Reg Ops	B.Sc. - Northwest	\$190,500	
2	CASHS	NURS - 4210: Nurse Practitioner Program	\$104,746	\$104,746
3	CSAM	BUSN 4130: Lecturer in HRM	\$80,400	\$80,400
4	CSAM	CHEM 4430: Analytical Chemistry T-T Position	\$75,845	\$75,845
5	Registrar	Convocation (overtime, photographer, academic & volunteer lunch)	\$7,200	
6	CASHS	ANTH - 4420: Term Appointment - 3 Year Term	\$42,615	\$84,575
7	VPR	UILO Salary Increase	\$4,050	\$4,050
8	ITS	AV Tech (partially funded from PT?)	\$59,076	\$59,076
9	Library	Institutional Repository - Electronic Theses and Dissertations	\$77,375	
10	Reg Ops	Regional Learning Skills Centre Advisor & Operating Budget	\$69,861	
11	CSAM	ENPL - 4430: Sessionals (6 SCH)	\$13,035	\$13,035.35
12	CSAM	CSAM - 4055: One Year Applied Post Graduate Programs	\$25,940.00	\$15,000
TOTAL "TOP PRIORITY"			\$750,643.00	\$436,727

MEDIUM PRIORITY:			Original Request	
Rank	Source	Purpose	Year 1	Ongoing
1	Registrar	Registrar's Office Assistant	\$50,537	\$50,537
2	VPR	Health Project Officer	\$71,395	\$71,395
3	CASHS	EDUC - 4215/SOCW - 4220: Community Care Centre SLI Position	\$72,000	
4	CASHS	NURS - 4210 & 4213: Technical Support (TA's and SA's)	\$61,480	\$61,480
5	Registrar	Travel (4 staff to attend Banner Summit Conference Annually)	\$20,000	\$20,000
6	ITS	Admin Assistant	\$52,290	\$52,290
7	CASHS	INTS - 4320: Convert an existing INTS contract faculty	\$24,000	\$765
8	Library	Shortfall Recovery for Library and Archives Operating Budget	\$33,147	\$33,147
9	CSAM	CEL - 3811: Manager, Analytical Chemistry Services	\$6,638	\$6,638
TOTAL "MEDIUM PRIORITY"			\$391,487	\$296,252

Provost Budget Priorities 2010/11

LOWER PRIORITY:

Rank	Source	Purpose	Original Request	
			Year 1	Ongoing
1	Registrar	Articulation Officer	\$61,577	\$61,577
2	Library	Library Assistant - Research & Learning Services	\$53,684	\$53,684
3	Library	Archives (conservation and evaluation of archival materials)	\$10,000	\$10,000
4	VPR	Travel Grant Increase	\$25,000	\$25,000
5	SSEM	Continuation of Education Technologies Support Person	\$25,462.00	\$25,462.00
6	SSEM	Funding for renewal of AskOline Tutoring software	\$3,100.00	\$3,100.00
7	CASHS	Community Health Sciences - 4230: New faculty position with admin support	\$125,000	\$116,000
8	CASHS	ENGL - 4445: Renewed Term Position	\$82,575	\$82,575
9	CASHS	WMST - 4415: Sessionals Instructors (12 SCH Regularly Taught)	\$33,600	\$33,600
10	VPR	CATI Lab Software/Hardware	\$18,000	\$18,000
11	Library	Library Data Centre - Statistical Analyst SLI II	\$64,638	\$64,638
12	Library	CUPE Position - Cataloguing	\$45,531	\$45,531
TOTAL "LOWER PRIORITY"			\$548,167	\$539,167

ONE TIME:

Rank	Source	Purpose	Original Request	
			Year 1	Ongoing
1	Reg Ops	Videoconference Upgrade and lab for B.Sc.	\$225,000	
2	SSEM	4 Laptop computers for Disability Services (CTLT)	\$5,600	
3	CSAM	PHYS - 4435: Duplicate Lab Equipment and New Lab Equipment	\$49,779	
4	CSAM	CSAM - 4055: FSTY, NRES, ENSC, GEOG, ORTM equipment replacement and repair	\$24,730	
5	CSAM	ORTM - 4130: Retreat; Field Gear; Instructor Certificates		\$1,600
6	CSAM	BIOL - 4120: Equipment maintenance and replacement reserve fund (BIOL)	\$31,816	\$2,000
7	CSAM	Projectors & Bulbs (Room 8-127 & 8-129)	\$400	
TOTAL "ONE TIME"			\$337,325	\$3,600

GRAND TOTAL

\$2,253,336 \$1,404,581

APPENDIX 2:

Proposed 2010/11 Budget – Summary by Category

APPROVED BY BOARD OF GOVERNORS, MARCH 27, 2010
University of Northern British Columbia
Proposed Operating Budget by Category For 2010/11

APPENDIX 2

	Proposed 2010/11
REVENUES	
Provincial Base Operating Grant	\$ 46,058,296
Provincial Grants - One Time & Other	261,643
Federal Grant - Indirect Costs of Research	1,643,161
Interest	228,000
Tuition & Student Fees	16,957,543
Sales & Services	376,190
Miscellaneous Revenue	82,383
ICR - Administrative Overhead	130,210
Other Cost Recovery	589,944
	66,327,370

OPERATING EXPENDITURES

Labour

Salaries - Staff	15,499,472
Salaries - Faculty/Librarian/SLI	18,744,756
Salaries - Instructor	2,651,234
Salaries - Overtime	158,343
Salaries Other	2,314,794
Wages TA's & Research Assts	978,557
Hourly Wages	473,636
Teaching Excellence Awards	10,000
Salary Savings	(683,011)
Benefits	8,477,621
Subtotal Labour	48,625,403

Other Operating Expenditures

Postage & Freight Charges	134,808
Office Supplies	502,665
Vehicle Repair & Maintenance	22,025
Waste Management	89,816
Health & Safety	106,054
Equipment Maintenance	306,171
Travel - Non Employee	274,941
Taxes, Duties & License	1,168,544
Advertising & Promotion	352,725
Meetings	584,601
Books/Pubs/Subscriptions	448,214

APPROVED BY BOARD OF GOVERNORS, MARCH 27, 2010
University of Northern British Columbia
Proposed Operating Budget by Category For 2010/11

APPENDIX 2

	Proposed 2010/11
Materials & Supplies	151,839
Other Cost & Charges	381,534
Strategic Investment Fund	252,904
University Plan Implementation Fund	150,000
Miscellaneous	445,326
Equipment & Furnishing	196,814
Space & Equipment Rental	184,773
Cost of Goods Sold	320,545
Contract Services	691,011
Professional Fees	269,900
Program Reviews	25,200
Building Reno/Mtce & Grounds	1,280,060
Utilities	2,681,814
Scholarships & bursaries	1,004,927
Travel	1,027,523
Recruitment	360,894
Labour Relations	11,415
Professional Development	265,620
Contingency	183,948
Subtotal Other Operating Expenditures	13,876,611
Minor Capital Expenditures	392,483
Transfers to Other Funds	6,434,619
Transfers in from Other Funds	(3,001,745)
Total Operating and Capital Expenditures & Transfers	66,327,370
Surplus (Deficit)	\$ -

Notes:

The Strategic Investment Fund currently includes allocations for the following initiatives:

- International Operations & Communications \$220,000
- Digital Media Program Delivery \$30,000

The University Plan Implementation Fund includes allocations for the following initiatives:

- Green \$75,000
- Allocation for initiatives relating to the strategic planning update \$75,000

APPENDIX 3:

Proposed 2010/11 Budget – Three Year Budget Comparison (2008/09 – 2010/11)

University of Northern British Columbia
Proposed Budget 2010/11
Year / Year Analysis (\$)

APPENDIX 3

	Approved 2008/09		Approved 2009/10		Proposed 2010/11	
	\$	%	\$	%	\$	%
REVENUES						
Provincial Base Operating Grant	41,841,593	68.4%	45,067,341	69.3%	46,058,296	69.4%
Provincial Grants - One Time & Other	963,603	1.6%	264,394	0.4%	261,643	0.4%
Federal Grant - Indirect costs of Research	1,211,240	2.0%	1,422,655	2.2%	1,643,161	2.5%
Interest	295,300	0.5%	328,000	0.5%	228,000	0.3%
Tuition & Student Fees	15,607,606	25.5%	16,636,886	25.6%	16,957,543	25.6%
Sales & Services	386,656	0.6%	391,711	0.6%	376,190	0.6%
Miscellaneous Revenue	125,522	0.2%	63,000	0.1%	82,383	0.1%
ICR - Administrative Overhead	106,316	0.2%	118,483	0.2%	130,210	0.2%
Other Cost Recovery	641,600	1.0%	780,265	1.2%	589,944	0.9%
TOTAL REVENUES	61,179,436	100.0%	65,072,735	100.0%	66,327,370	100.0%
OPERATING EXPENDITURES						
Labour						
Salaries - Staff	14,123,114	23.1%	15,054,397	23.1%	15,499,472	23.4%
Salaries - Faculty/Librarian/SLI	17,458,037	28.5%	18,076,852	27.8%	18,744,756	28.3%
Salaries - Instructor	2,254,162	3.7%	2,673,315	4.1%	2,651,234	4.0%
Salaries - Overtime	157,799	0.3%	159,799	0.2%	158,343	0.2%
Salaries Other	2,196,185	3.6%	2,490,714	3.8%	2,314,794	3.5%
Wages TA's & Research Assts	878,236	1.4%	1,003,994	1.5%	978,557	1.5%
Hourly Wages	574,018	0.9%	488,853	0.8%	473,636	0.7%
Teaching Excellence Awards	5,000	0.0%	5,000	0.0%	10,000	0.0%
Salary Saving	(683,011)	-1.1%	(683,011)	-1.0%	(683,011)	-1.0%
Benefits	7,732,054	12.6%	8,220,841	12.6%	8,477,621	12.8%
Subtotal Labour	44,695,592	73.1%	47,490,754	73.0%	48,625,403	73.3%
Other Operating Expenditures						
Postage & Freight Charges	155,779	0.3%	147,467	0.2%	134,808	0.2%
Office Supplies	541,104	0.9%	532,112	0.8%	502,665	0.8%
Vehicle Repair & Maintenance	31,632	0.1%	27,075	0.0%	22,025	0.0%
Waste Management	28,374	0.0%	41,122	0.1%	89,816	0.1%
Health & Safety	109,877	0.2%	91,372	0.1%	106,054	0.2%
Equipment Maintenance	326,751	0.5%	323,102	0.5%	306,171	0.5%
Travel - Non Employee	285,393	0.5%	290,720	0.4%	274,941	0.4%
Taxes, Duties & License	984,467	1.6%	1,068,417	1.6%	1,168,544	1.8%
Advertising & Promotion	348,124	0.6%	322,172	0.5%	352,725	0.5%
Meetings	591,765	1.0%	601,133	0.9%	584,601	0.9%
Books/Pubs/Subscriptions	418,076	0.7%	430,391	0.7%	448,214	0.7%
Materials & Supplies	114,389	0.2%	146,667	0.2%	151,839	0.2%
Other Cost & Charges	443,430	0.7%	367,866	0.6%	381,534	0.6%
Strategic Investments Fund	500,000	0.8%	280,000	0.4%	252,904	0.4%
University Plan Implementation Fund	-	0.0%	-	0.0%	150,000	0.2%
Miscellaneous	460,427	0.8%	408,411	0.6%	445,326	0.7%
Debt Servicing	400,000	0.7%	200,000	0.3%	-	0.0%
Equipment & Furnishing	179,182	0.3%	168,118	0.3%	196,814	0.3%
Space & Equipment Rental	229,960	0.4%	190,801	0.3%	184,773	0.3%
Cost of Goods Sold	323,700	0.5%	562,862	0.9%	320,545	0.5%
Contract Services	661,922	1.1%	714,799	1.1%	691,011	1.0%
Professional Fees	271,261	0.4%	253,200	0.4%	269,900	0.4%
Program Reviews	25,250	0.0%	25,200	0.0%	25,200	0.0%
Building Reno/Mtce & Grounds	1,240,727	2.0%	1,257,418	1.9%	1,280,060	1.9%
Utilities	2,719,200	4.4%	2,807,276	4.3%	2,681,814	4.0%
Scholarships & bursaries	559,865	0.9%	797,382	1.2%	1,004,927	1.5%
Travel	961,008	1.6%	1,002,948	1.5%	1,027,523	1.5%
Recruitment	360,744	0.6%	360,744	0.6%	360,894	0.5%
Labour Relations	5,415	0.0%	5,415	0.0%	11,415	0.0%
Professional Development	272,089	0.4%	292,365	0.4%	265,620	0.4%
Contingency	210,725	0.3%	196,598	0.3%	183,948	0.3%
Subtotal Other Operating Expenditures	13,760,637	22.5%	13,913,151	21.4%	13,876,611	20.9%
Minor Capital Expenditures	215,626	0.4%	598,626	0.9%	392,483	0.6%
Transfers to Other Funds	5,675,353	9.3%	6,042,275	9.3%	6,434,619	9.7%
Transfers in from Other Funds	(3,167,772)	-5.2%	(2,972,071)	-4.6%	(3,001,745)	-4.5%
Total Operating and Capital Expenditures plus Transfers	61,179,436	100.0%	65,072,735	100.0%	66,327,370	100.0%

APPENDIX 4:

Proposed 2010/11 Budget – Expenses Funded by the Federal Indirect Costs of Research Grant

Government of Canada Indirect Cost Program Proposed Budget 2010/11

Item	2010/11 Allocation
Analytical Chem Support Specialist	71,396
EFL Greenhouse Technicians	149,786
Archivist and Special Collections Librarian (85%)	75,026
Admin Assistant - Office of VPRG	48,429
Research Project Officer - Sciences	71,395
Research Project Officer - Humanities	71,217
Research Project Officer - Health	71,395
HR Administrator	72,240
Payroll Assistant	46,914
Research Accounting Assistant	50,411
Accounting Analyst - Research	67,899
Risk and Safety Coordinator (60%)	39,869
Research Contracts Coordinator	74,893
Molecular Chem Support Specialists	142,792
CATI Lab Manager (50%)	43,779
Total Personnel	1,097,441
Enhanced Forestry Laboratory Operations	79,988
Central Equipment Lab Operations	34,356
Northern Health Sciences Research Facility	90,859
University Industry Liaison Office Operating	129,950
Canadian Research Knowledge Network (40%)	162,058
BC/Net ORAN (40%)	48,509
Total Operating	545,720
Grand Total	1,643,161

APPENDIX 5:

Proposed 2010/11 Budget – Summary By Budget Holder

**University of Northern British Columbia
2010/11 Proposed Operating Budget by Budget Holder**

APPENDIX 5

	Revenue	Wages & Benefits	Operating Expenditures	Capital Expenditures	Transfers	Net Total
Academic Programs	(264,983)	28,520,768	2,348,899	22,807	(881,597)	29,745,894
Regional Operations	(41,133)	1,637,403	619,948	-	9,700	2,225,918
College of Science and Management	(223,850)	13,881,844	876,972	7,807	(557,022)	13,985,751
College of Arts, Social and Health Sciences	-	13,001,521	851,979	15,000	(334,275)	13,534,225
Academic Services	(36,120)	7,032,488	802,799	4,100	74,403	7,877,670
Provost (includes Arts Council)	-	641,154	122,969	-	191,622	955,745
Office of the Registrar (incl. Senate and Convocation)	(36,120)	1,490,671	184,820	-	2,000	1,641,371
Library	-	1,582,014	142,887	4,100	(85,269)	1,643,732
Information and Technology Services	-	2,641,085	277,696	-	(37,950)	2,880,831
Teaching and Learning Services	-	677,564	74,427	-	4,000	755,991
Student Services	(760,900)	2,498,740	630,261	1,776	622,195	2,992,072
Enrollment Management	-	326,126	42,063	-	423,125	791,314
Student Success (incl. International Programmes)	(25,000)	1,573,931	252,517	-	(6,886)	1,794,562
First Nations	-	341,279	76,696	776	(48,414)	370,337
Athletics	(735,900)	257,404	258,985	1,000	254,370	35,859
Research and Graduate Programs	(10,000)	1,622,808	448,902	1,900	(17,618)	2,045,992
VPR and Research Services	-	668,667	170,792	-	205,369	1,044,828
Dean of Graduate Programs	(10,000)	701,154	250,010	-	60,000	1,001,164
AVP Research - Health	-	252,987	28,100	1,900	(282,987)	-
Presidents Office / Executive Services	-	1,315,998	514,040	-	13,400	1,843,438
Board of Governors and Chancellor	-	66,507	88,874	-	350	155,731
President's Office (incl. Harassment & Discrimination)	-	418,981	89,360	-	10,550	518,891
External Relations (VP ER, Communications, Alumni, and Development)	-	830,510	335,806	-	2,500	1,168,816
Administrative Services	(198,800)	4,886,969	811,398	15,000	(4,250)	5,510,317
VP Finance and Administration	-	354,278	45,370	-	3,200	402,848
Finance and Budgets	-	1,250,721	56,119	-	3,750	1,310,590
Purchasing, Contracts and Risk Management	(168,800)	941,291	286,141	-	2,350	1,060,982
Facilities	(4,000)	1,687,436	303,071	15,000	(18,000)	1,983,507
Human Resources	(26,000)	653,243	120,697	-	4,450	752,390
University Operations	(65,056,567)	2,747,632	8,320,311	346,900	3,626,341	(50,015,383)
Central Administration	(64,681,773)	2,747,632	2,490,988	150,000	2,325,643	(56,967,510)
Managed Allocations (Library, ITS, Finance, Facilities, HR)	(374,794)	-	5,829,323	196,900	1,300,698	6,952,127
Total	(66,327,370)	48,625,403	13,876,611	392,483	3,432,874	-