

The following Motions and Documents were considered by the GFC Academic Planning Committee at its Wednesday, March 09, 2022 meeting:

Agenda Title: **Termination of the ALES Specialization in the Master of Engineering**

CARRIED MOTION:

THAT GFC Academic Planning Committee recommend the Board of Governors approve the termination of the ALES specialization in the Master of Engineering, for implementation upon final approval.

FINAL Item 4.

Agenda Title: **2022-2023 Mandatory Non-Instructional Fees (MNIF) Proposal**

CARRIED MOTION:

THAT the General Faculties Council Academic Planning Committee recommend that the Board Finance and Property Committee approve a 1.38%¹ increase to mandatory non-instructional fees for 2022-2023, equivalent to \$11.43 per full time student.

¹1.38% represents the increase in cost drivers for the University year over year (Academic Price Index (API)).

FINAL Item 5.

Agenda Title: **2022-2023 Tuition Fee Proposal**

CARRIED MOTION:

THAT General Faculties Council Academic Planning Committee recommend that the Board of Governors approve the Tuition Proposal for Fall 2022 as outlined in the following tables:

Category of Student	Proposed Increase for Fall 2022	Financial Support
Domestic Undergraduate (incoming and continuing students) ¹	7%	15% of net increase
International Undergraduate (continuing students admitted prior to Fall 2020)	4%	7.55% ²
Domestic Graduate Thesis (continuing students admitted prior to Fall 2020)	7% increase with rebate to 2.67% ³	15% of net increase
Domestic Graduate Thesis (2020 entry and beyond) ¹	7%	15% of net increase
Domestic Graduate Course-based (per *3) ¹	7%	15% of net increase

International Graduate Thesis (continuing students admitted prior to Fall 2020)	7% increase with rebate to 2.67% ³	7.55% ²	
International Graduate Course-based (per *3, continuing students admitted prior to Fall 2020)	4%	7.55% ²	

¹ With the exception of incoming students in programs with approved exceptional tuition increases for Fall 2022. (As approved by the Board of Governors on October 15, 2021.)

² Existing model for International tuition financial aid.

³ 2.67% is consistent with the rebated increase from last year and is designed to ensure consistency and predictability for students in alignment with cost drivers. This is of net tuition and expires after 4 years after first introduction.

Exclusions:

The following programs will have their tuition rates held at the Fall 2021 rate.

Undergraduate Program Exclusions to Domestic Tuition Increases:

The following programs will be excluded from the 7% tuition increase:

- Certificate in Teaching Students with Complex Communication Needs
- Certificate in Advanced Adolescent Literacy
- Certificate in Early Childhood Education

Graduate Program Exclusions to Domestic Tuition Increases:

The following programs will be excluded from the 7% tuition increase:

- Graduate Certificate in Educational Studies
- Graduate Certificate in School Leadership
- Master of Education in Educational Studies
- Master of Education in Health Science Education
- Master of Science Internetworking
- Master of Science in Multimedia Studies

FINAL Item 6.

Agenda Title: **University of Alberta 2022-2023 Budget**

CARRIED MOTION:

THAT the Academic Planning Committee recommends that the Board of Governors approve the 2022-23 Consolidated Budget as set forth in Attachment 1.

FINAL Item 7.

FINAL Item No. 4

Governance Executive Summary
Action Item

Agenda Title	Termination of the ALES Specialization in the Master of Engineering
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Motion

THAT GFC Academic Planning Committee recommend the Board of Governors approve the termination of the ALES specialization in the Master of Engineering, for implementation upon final approval.
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Item

Action Requested	<input type="checkbox"/> Approval <input checked="" type="checkbox"/> Recommendation
Proposed by	Leluo Guan, Associate Dean - Grad, ALES
Presenter(s)	Leluo Guan, Associate Dean - Grad, ALES Brooke Milne, Vice-Provost and Dean, FGSR

Details

Office of Administrative Responsibility	Provost and Vice-President (Academic)
The Purpose of the Proposal is (<i>please be specific</i>)	The proposal is before the committee because the ALES specialization in the MEng has been suspended for the past five years; this is the formal request to terminate the program.
Executive Summary (<i>outline the specific item – and remember your audience</i>)	<p>The program has been suspended for the past five years (with Ministerial approval of suspension); there are no students currently enrolled in the program.</p> <p>There are no operational risks or risks to students, as there are no students currently enrolled in the program.</p> <p>As noted in the attached documents, the Faculty of Engineering has expressed concerns over the offering of this program, as an MEng offered by another Faculty is confusing to students, the Association of Professional Engineers and Geoscientists of Alberta (APEGA), other accreditation bodies, and potential employers.</p>
Supplementary Notes and context	<This section is for use by University Governance only to outline governance process.>

Engagement and Routing (Include meeting dates)

<p>Consultation and Stakeholder Participation (parties who have seen the proposal and in what capacity)</p> <p><For information on the protocol see the Governance</p>	<p><u>Those who have been consulted:</u></p> <ul style="list-style-type: none"> The suspension (and ultimate termination) of the program is supported by the Faculty of Agricultural, Life and Environmental Sciences, the Faculty of Engineering, the Department of AFNS, and APEGA. The suspension was approved by the Ministry of Advanced Education on November 2, 2016. As the termination of the program was referred to in the suspension proposal, and this program has been in suspension,
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FINAL Item No. 4

Resources section Student Participation Protocol >	<p>students are aware of the Department of AFNS not offering the program in the past five years.</p> <ul style="list-style-type: none"> See below for the approval route for all formal consultations.
Approval Route (Governance) (including meeting dates)	<ul style="list-style-type: none"> GPST - October 4, 2021 ALES Faculty Council - December 9, 2021 Approval from the Engineering Associate Dean (as suggested by uofA Governance, the termination truly rests with ALES) - Support noted by Tian Tang, Associate Dean - Grad, Engineering (December 14, 2021) PRC - January 12, 2021 FGSR Council - January 26, 2022 Programs Committee - February 10, 2022 GFC Academic Planning Committee General Faculties Council Board Learning, Research and Student Experience Committee Board of Governors

Strategic Alignment

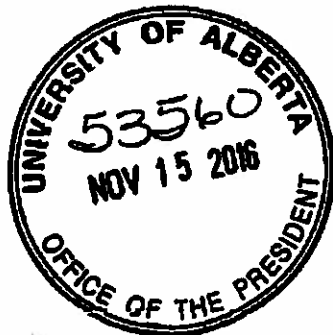
Alignment with <i>For the Public Good</i>	<p>21. OBJECTIVE Encourage continuous improvement in administrative, governance, planning, and stewardship systems, procedures, and policies that enable students, faculty, staff, and the institution as a whole to achieve shared strategic goals.</p> <p>22. OBJECTIVE Secure and steward financial resources to sustain, enhance, promote, and facilitate the university's core mission and strategic goals.</p> <p>iii. Ensure responsible and accountable stewardship of the university's resources and demonstrate to government, donors, alumni, and community members the efficient and careful use of public and donor funds.</p>			
Alignment with Core Risk Area	<p>Please note below the specific institutional risk(s) this proposal is addressing.</p> <table border="1" data-bbox="578 1335 1529 1539"> <tr> <td data-bbox="578 1335 1084 1539"> X Enrolment Management <input type="checkbox"/> Faculty and Staff <input type="checkbox"/> Funding and Resource Management <input type="checkbox"/> IT Services, Software and Hardware <input type="checkbox"/> Leadership and Change <input type="checkbox"/> Physical Infrastructure </td> <td data-bbox="1084 1335 1529 1539"> X Relationship with Stakeholders <input type="checkbox"/> Reputation <input type="checkbox"/> Research Enterprise <input type="checkbox"/> Safety X Student Success </td> </tr> </table>		X Enrolment Management <input type="checkbox"/> Faculty and Staff <input type="checkbox"/> Funding and Resource Management <input type="checkbox"/> IT Services, Software and Hardware <input type="checkbox"/> Leadership and Change <input type="checkbox"/> Physical Infrastructure	X Relationship with Stakeholders <input type="checkbox"/> Reputation <input type="checkbox"/> Research Enterprise <input type="checkbox"/> Safety X Student Success
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Legislative Compliance and jurisdiction	Post-Secondary Learning Act UofA Calendar GFC Programs Committee General Faculties Council Faculty of Graduate Studies & Research ALES Faculty Council			

1. Program Termination_ALES MEng - Updated Oct. 4
2. Ministry Approval - MEng AFNS Suspension

Prepared by: Leluo Guan, Associate Dean - Grad, Faculty of ALES (lguan@ualberta.ca)

Deputy Minister
 6th Floor, Commerce Place
 10155 - 102 Street
 Edmonton, Alberta T5J 4L5
 Canada
 Telephone 780-415-4744
 Fax 780-422-1801
www.advancededucation.alberta.ca

November 2, 2016



AR 51067

Dr. David Turpin
 President and Vice-Chancellor
 University of Alberta
 2-24 South Academic Building
 Edmonton AB T6G 2G7

Dear Dr. Turpin:

Advanced Education has completed its review of the University of Alberta's proposal to suspend the Agricultural, Food, and Nutritional Science specialization in the Master of Engineering program. The department approves suspending admissions for the July 1, 2016 to June 30, 2021 term.

The department approves the suspension on the understanding that the Board of Governors or delegated institutional authority proposed suspension due to low enrolment and lack of program accreditation. Six months prior to the suspension end date, please advise the department through the Provider and Program Registry System of the university's plan to reactivate or terminate the specialization.

Under the Programs of Study Regulation, proposed changes to this specialization require ministry approval. This includes alterations to the specialization name, load, or duration, as well as the suspension of admissions, termination, reactivation, or transfer.

I appreciate the University of Alberta's commitment to high-quality programming, and your ongoing program review and renewal processes.

Sincerely,



Rod Skura
 Deputy Minister

cc: Honourable Marlin Schmidt
 Minister of Advanced Education

Michael Phair
 Chair, Board of Governors, University of Alberta

Proposal Template: Program Termination

SECTION 1: PROPOSAL INFORMATION

1.1 Fill in the table below:

Institution	University of Alberta
Program/specialization name	Agricultural, Food, and Nutritional Science
Credential awarded	Master of Engineering
Proposed effective date of termination	July 1, 2022

1.2 Confirm whether:

1.2.1 This termination proposal was preceded by a ministry-approved suspension period.

This ~~term~~ ination proposa l was not preceded by a ministry-approved suspension period.

1.2.1a If this proposal was preceded by a suspension, attach approval letter.

1.2.1b If this proposal was not preceded by a suspension, explain why ministry approval for a suspension was not sought prior to requesting a termination.

1.2.1c If not preceded by suspension, indicate when students were last admitted into the program/specialization.

1.2.2 No active students remain in the program.

Active program students rem a in in the program.

SECTION 2: RATIONALE

2.1 Identify reason(s) for termination with supporting evidence (e.g., low student demand, declining labour market demand, institutional capacity, provincial priorities, etc.).

The program has been suspended for the past five years and there are no students currently enrolled in the program. The Faculty of Engineering has expressed concerns over the offering of this program. Normally, graduate degrees in engineering satisfy the criteria for professional engineering licensing through APEGA. However, this is only true if the degree is from an Engineering Faculty with accredited programs. There is a great deal of concern that having an MEng offered by another Faculty is confusing to students, the Association of Professional Engineers and Geoscientists of Alberta (APEGA), other accreditation bodies, and potential employers.

2.2 Provide specific information about which internal governance body approved the termination, and provide date of approval.

The suspension (and ultimate termination) of the program is supported by the Faculty of Agricultural, Life and Environmental Sciences, the Faculty of Engineering, the Department of AFNS, and APEGA. The suspension was approved by the Ministry of Advanced Education on November 2, 2016.

The termination proposal will go through internal approval bodies at the University of Alberta:

- Graduate Program Support Team - October 4, 2021
- ALES Faculty Council - December 9, 2021
- FGSR Policy Review Committee - January 12, 2021 (Anticipated)
- FGSR Council - January 26, 2021 (Anticipated)
- GFC Programs Committee - February 10, 2022 (Anticipated)
- GFC Academic Planning Committee
- General Faculties Council
- Board Learning, Research and Student Experience Committee
- Board of Governors

SECTION 3: ACCESS

3.1 Identify student access considerations and risks for Campus Alberta (include information about related programs or other avenues available to students to prepare for careers/employment and/or further educational opportunities).

There is no risk that students previously enrolled will return expecting to finish their degree, and no expected impacts on graduates of the program.

3.2 *If this program or specialization is unique in the province, describe the consultation(s) undertaken within Campus Alberta to investigate the feasibility of program/specialization transfer.*

As the MEng offered by the Department of AFNS is not accredited by APEGA, there will be no external impacts. In fact, it will ensure that employers and accreditation bodies are not confused by the credential.

3.3 *Describe the consultation process that occurred with students at your institution regarding this programming change.*

As the termination of the program was referred to in the suspension proposal, and this program has been in suspension, students are aware of the Department of AFNS not offering the program in the past five years.

SECTION 4: IMPACT

4.1 *Describe the consultation process that occurred with other stakeholders (e.g., advisory committees, regulatory bodies, employers, etc.) affected by this programming change.*

As the MEng offered by the Department of AFNS is not accredited by APEGA, there will be no external impacts. In fact, it will ensure that employers and accreditation bodies are not confused by the credential. The suspension (and ultimate termination) of the program is supported by the Faculty of Engineering and APEGA.

4.2 *Describe plans for communicating the termination decision to stakeholders, particularly regulatory bodies (if applicable) and other Campus Alberta institutions.*

The termination decision will be sent to the Faculty of Engineering and APEGA for their information. The Calendar will be updated to reflect the termination. As there is no external impact, no actions will be taken to communicate with other Campus Alberta institutions.

4.3 *Describe plans for reallocation of resources previously used for this program/specialization and identify budget and staffing impacts.*

There are no anticipated impacts on institutional operations and resources.

OTHER CONSIDERATIONS

Please indicate if there are additional factors you would like the ministry to consider when reviewing this proposal.

N/A

RECOMMENDATION (FOR DEPARTMENT USE)

Recommendation(s):

Rationale for Recommendation:

Reviewer(s):

Date Completed:

FINAL Item No. 5

Governance Executive Summary
Action Item

Agenda Title	2022-2023 Mandatory Non-Instructional Fees Proposal
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Motions

Motion: THAT the General Faculties Council Academic Planning Committee recommend that the Board Finance and Property Committee approve a 1.38%¹ increase to mandatory non-instructional fees for 2022-2023, equivalent to \$11.43 per full time student.

¹1.38% represents the increase in cost drivers for the University year over year (Academic Price Index (API)).

Item

Action Requested	<input type="checkbox"/> Approval <input checked="" type="checkbox"/> Recommendation
Proposed by	Provost and Vice-President (Academic) and Vice-President (University Services and Finance)
Presenter(s)	Steven Dew, Provost and Vice-President (Academic) and Todd Gilchrist, Vice-President (University Services and Finance) Wendy Rodgers, Deputy Provost

Details

Responsibility	Provost and Vice-President (Academic) and Vice-President (University Services and Finance)																														
The Purpose of the Proposal is <i>(please be specific)</i>	To approve that mandatory non-instructional fees for 2020-21 increase 1.38% in Fall 2022.																														
Executive Summary <i>(outline the specific item – and remember your audience)</i>	<p>Fee impact:</p> <table border="1"> <thead> <tr> <th>Student Fees</th> <th>Current Rates/Term</th> <th>Current 2 Terms</th> <th>API Increase %</th> <th>API Increase \$</th> <th>Total Fee for two terms after API Increase</th> </tr> </thead> <tbody> <tr> <td>Athletics and Recreation</td> <td>\$91.64</td> <td>\$183.28</td> <td>1.38%</td> <td>\$2.53</td> <td>\$185.81</td> </tr> <tr> <td>Health and Wellness</td> <td>\$63.80</td> <td>\$127.60</td> <td>1.38%</td> <td>\$1.76</td> <td>\$129.36</td> </tr> <tr> <td>Academic Support</td> <td>\$258.60</td> <td>\$517.20</td> <td>1.38%</td> <td>\$7.14</td> <td>\$524.34</td> </tr> <tr> <td>TOTALS</td> <td>\$414.04</td> <td>\$828.08</td> <td></td> <td>\$11.43</td> <td>\$839.51</td> </tr> </tbody> </table> <p>For Fall 2022, we are proposing that all MNIFs increase by 1.38% (Academic Price Index). This increase aligns with the Terms of Reference of the Joint University Student MNIF Committee, which state that the MNIFs will increase annually by an agreed to inflationary amount. This amount equates to a \$11.43 increase to a full-time student over the Fall/Winter terms.</p>	Student Fees	Current Rates/Term	Current 2 Terms	API Increase %	API Increase \$	Total Fee for two terms after API Increase	Athletics and Recreation	\$91.64	\$183.28	1.38%	\$2.53	\$185.81	Health and Wellness	\$63.80	\$127.60	1.38%	\$1.76	\$129.36	Academic Support	\$258.60	\$517.20	1.38%	\$7.14	\$524.34	TOTALS	\$414.04	\$828.08		\$11.43	\$839.51
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	The proposal has been presented for consultation to the Joint University Students Mandatory Non-Instructional Fees Oversight Committee.
Supplementary Notes and context	<This section is for use by University Governance only to outline governance process.>

Engagement and Routing (Include meeting dates)

Consultation and Stakeholder Participation (parties who have seen the proposal and in what capacity) <For information on the protocol see the Governance Resources section Student Participation Protocol >	<u>Those who are actively participating:</u> <ul style="list-style-type: none"> ● Provost and Vice-President (Academic) ● Vice-President (University Services and Finance) ● Office of the Registrar ● Faculty of Graduate Studies and Research ● University of Alberta International ● Office of Resource Planning
	<u>Those who have been consulted:</u> <ul style="list-style-type: none"> ● Joint University Student Mandatory Non-Instructional Fee Oversight Committee
Approval Route (Governance) (including meeting dates)	GFC Academic Planning Committee – March 9, 2022 Board Finance and Property Committee (approval) - March 10, 2022

Strategic Alignment

Alignment with <i>For the Public Good</i>	OBJECTIVE 22: Secure and steward financial resources to sustain, enhance, promote, and facilitate the university’s core mission and strategic goals. i. Strategy: Seek and secure resources needed to achieve and support our strategic goals. ii. Strategy: Ensure a sustainable budget model to preserve and enhance our core mission and reputation for excellence in teaching, learning, research, and community engagement.	
Alignment with Institutional Risk Indicator	Please note below the specific institutional risk(s) this proposal is addressing.	
	<input type="checkbox"/> Enrolment Management <input type="checkbox"/> Faculty and Staff <input checked="" type="checkbox"/> Funding and Resource Management <input type="checkbox"/> IT Services, Software and Hardware <input type="checkbox"/> Leadership and Change <input type="checkbox"/> Physical Infrastructure	<input type="checkbox"/> Relationship with Stakeholders <input type="checkbox"/> Reputation <input type="checkbox"/> Research Enterprise <input type="checkbox"/> Safety <input checked="" type="checkbox"/> Student Success
Legislative Compliance and jurisdiction	Post-Secondary Learning Act APC Terms of Reference	

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	BFPC Terms of Reference
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Prepared by: Kathleen Brough, Chief of Staff, Office of the Provost and Vice-President (Academic)

Document1

**Governance Executive Summary
Action Item**

Agenda Title	2022-2023 Tuition Fee Proposal
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Motions

Motion: THAT General Faculties Council Academic Planning Committee recommend that the Board of Governors approve the Tuition Proposal for Fall 2022 as outlined in the following table, with exclusions as outlined below:

Category of Student	Proposed Increase for Fall 2022	Financial Support
Domestic Undergraduate (incoming and continuing students) ¹	7%	15% of net increase
International Undergraduate (continuing students admitted prior to Fall 2020)	4%	7.55% ²
Domestic Graduate Thesis (continuing students admitted prior to Fall 2020)	7% increase with rebate to 2.67% ³	15% of net increase
Domestic Graduate Thesis (2020 entry and beyond) ¹	7%	15% of net increase
Domestic Graduate Course-based (per *3) ¹	7%	15% of net increase
International Graduate Thesis (continuing students admitted prior to Fall 2020)	7% increase with rebate to 2.67% ³	7.55% ²
International Graduate Course-based (per *3, continuing students admitted prior to Fall 2020)	4%	7.55% ²

¹ With the exception of incoming students in programs with approved exceptional tuition increases for Fall 2022. (As approved by the Board of Governors on October 15, 2021.)

² Existing model for International tuition financial aid.

³ 2.67% is consistent with the rebated increase from last year and is designed to ensure consistency and predictability for students in alignment with cost drivers. This is of net tuition and expires after 4 years after first introduction.

Exclusions:

The following programs will have their tuition rates held at the Fall 2021 rate.

Undergraduate Program Exclusions to Domestic Tuition Increases:

The following programs will be excluded from the 7% tuition increase:

- Certificate in Teaching Students with Complex Communication Needs
- Certificate in Advanced Adolescent Literacy
- Certificate in Early Childhood Education

Graduate Program Exclusions to Domestic Tuition Increases:

The following programs will be excluded from the 7% tuition increase:

- Graduate Certificate in Educational Studies
- Graduate Certificate in School Leadership
- Master of Education in Educational Studies
- Master of Education in Health Science Education
- Master of Science Internetworking
- Master of Science in Multimedia Studies

Item

Action Requested	<input type="checkbox"/> Approval <input checked="" type="checkbox"/> Recommendation
Proposed by	Provost and Vice-President (Academic) and Vice-President (University Services and Finance)
Presenter(s)	Steven Dew, Provost and Vice-President (Academic) and Todd Gilchrist, Vice-President (University Services and Finance)

Details

Responsibility	Provost and Vice-President (Academic) and Vice-President (University Services and Finance)																																															
The Purpose of the Proposal is <i>(please be specific)</i>	To approve the tuition proposal for most domestic and international students for Fall 2022.																																															
Executive Summary <i>(outline the specific item – and remember your audience)</i>	<p>As a part of the provincial budget announcement in October 2019, the Government of Alberta announced that post-secondary institutions could increase domestic tuition by an average of 7% in each of the coming three years (Fall 2020, Fall 2021, Fall 2022) before increases would revert to being restricted to CPI in Fall 2023. Tuition for domestic students in Alberta had been frozen for the previous five years.</p> <p>Undergraduate Tuition Calculation Examples:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th rowspan="2">2021-22</th> <th rowspan="2">2022-23</th> <th colspan="2">Change</th> </tr> <tr> <th>(\$)</th> <th>(%)</th> </tr> </thead> <tbody> <tr> <td>Domestic Tuition Fees Examples</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Undergraduate, Arts and Science</td> <td>\$6,091.20</td> <td>\$6,517.20</td> <td>\$426.00</td> <td>7.00%</td> </tr> <tr> <td>Undergraduate, Business (Admitted Prior 2022)</td> <td>\$8,012.48</td> <td>\$8,572.88</td> <td>\$560.40</td> <td>7.00%</td> </tr> <tr> <td>Undergraduate, Engineering (Admitted Prior 2022)</td> <td>\$7,309.44</td> <td>\$7,820.64</td> <td>\$511.20</td> <td>7.00%</td> </tr> </tbody> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th rowspan="2">2021-22</th> <th rowspan="2">2022-23</th> <th colspan="2">Change</th> </tr> <tr> <th>(\$)</th> <th>(%)</th> </tr> </thead> <tbody> <tr> <td>International Tuition Fees Examples</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td><i>(Admitted prior to 2020)</i></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>					2021-22	2022-23	Change		(\$)	(%)	Domestic Tuition Fees Examples					Undergraduate, Arts and Science	\$6,091.20	\$6,517.20	\$426.00	7.00%	Undergraduate, Business (Admitted Prior 2022)	\$8,012.48	\$8,572.88	\$560.40	7.00%	Undergraduate, Engineering (Admitted Prior 2022)	\$7,309.44	\$7,820.64	\$511.20	7.00%		2021-22	2022-23	Change		(\$)	(%)	International Tuition Fees Examples					<i>(Admitted prior to 2020)</i>				
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Undergraduate, Arts and Science	\$24,081.60	\$25,044.00	\$962.40	4.00%
Undergraduate, Business	\$31,678.40	\$32,944.48	\$1,266.08	4.00%
Undergraduate, Engineering	\$28,897.92	\$30,052.80	\$1,154.88	4.00%

Graduate Tuition Calculation Examples:

Domestic Tuition Fees Examples	2021-22	2022-23	Change	
			(\$)	(%)
Graduate Thesis (entry before 2020) (7% increase with a rebate to 2.67%)	\$3,860.28	\$3,963.24	\$102.96	2.67%
Graduate Thesis (2021 entry)	\$4,192.80	\$4,486.20	\$293.40	7.00%
Grad Course Based (per *3 course)	\$714.48	\$764.40	\$49.92	7.00%

International Tuition Fees Examples	2021-22	2022-23	Change	
			(\$)	(%)
(Admitted prior to 2020)				
Graduate Thesis (entry before 2020) (7% increase with a rebate to 2.67%)	\$8,217.60	\$8,436.96	\$219.36	2.67%
Grad Course Based (per *3 course)	\$1,562.88	\$1,625.28	\$62.40	4.00%

Exclusions: Each of the programs listed in the motion as exclusions was formerly a cost recovery program. That status meant the programs sat outside the formal tuition regulation and were required to cover all of their costs and could not draw off the Campus Alberta Grant. Tuition rates at that time were set to reflect this reality. With the introduction of the new Alberta Tuition Framework in 2020 these programs no longer met the requirements for cost recovery. Their tuition is now subject to regulation, and fell under regulated tuition. Given this context the current tuition rates are sufficient and will not be increased.

Note that the tuition for international students incoming in Fall 2022 was already approved in June 2021. The tuition proposal for international students incoming in Fall 2023 will come forward in the coming months.

Note that the Board of Governors has approved exceptional tuition increases for new students entering the following programs in Fall

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	<p>2022. Incoming students in these programs are not subject to the increase proposed above. The Minister has approved these exceptional tuition increases.</p> <p>Undergraduate Bachelor of Commerce Bachelor of Science in Engineering Juris Doctor Bachelor of Science in Radiation Therapy Bachelor of Science in Medical Laboratory Science Doctor of Dental Surgery and Doctor of Dental Surgery (Advanced Placement) Doctor of Pharmacy</p> <p>Graduate Master of Business Administration Master of Engineering Master of Education - Counselling Psychology (course and thesis -based)</p> <p>Attachment 1 provides a comparison of tuition rates amongst the University of Alberta’s peer institutions.</p> <p>The University has committed to supporting a diverse student body and fostering continued participation by students, irrespective of socioeconomic status. For the 2022/2023 academic year, the University will continue to redirect a portion of new tuition revenue from domestic tuition increases (15%) to fund need-based financial supports. The existing model for financial aid for international students (a set aside of 7.55% of all tuition revenue) will continue.</p>
Supplementary Notes and context	<This section is for use by University Governance only to outline governance process.>

Engagement and Routing (Include meeting dates)

<p>Consultation and Stakeholder Participation (parties who have seen the proposal and in what capacity)</p> <p><For information on the protocol see the Governance Resources section Student Participation Protocol></p>	<p><u>Those who are actively participating:</u></p> <ul style="list-style-type: none"> ● Provost and Vice-President (Academic) ● Vice-President (University Services and Finance) ● Office of the Registrar ● Faculty of Graduate Studies and Research ● University of Alberta International ● Office of Resource Planning <p><u>Those who have been consulted:</u></p> <ul style="list-style-type: none"> ● Tuition Budget Advisory Committee (October 27, 2021; November 24, 2021; January 14, 2022) ● Deans’ Council
Approval Route (Governance) (including meeting dates)	<p>GFC Academic Planning Committee – March 9, 2022 (recommendation) Board Finance and Property Committee (recommendation) – March 10, 2022 Board of Governors (approval) – March 25, 2022</p>

Strategic Alignment

Alignment with <i>For the Public Good</i>	<p>Sustain our people, our work, and the environment by attracting and stewarding the resources we need to deliver excellence to the benefit of all Albertans.</p> <p>OBJECTIVE 22: Secure and steward financial resources to sustain, enhance, promote, and facilitate the university’s core mission and strategic goals.</p> <p>Strategy: Seek and secure resources needed to achieve and support our strategic goals.</p> <p>Strategy: Ensure a sustainable budget model to preserve and enhance our core mission and reputation for excellence in teaching, learning, research, and community engagement.</p>	
Alignment with Institutional Risk Indicator	Please note below the specific institutional risk(s) this proposal is addressing.	
	<input type="checkbox"/> Enrolment Management <input type="checkbox"/> Faculty and Staff <input checked="" type="checkbox"/> Funding and Resource Management <input type="checkbox"/> IT Services, Software and Hardware <input type="checkbox"/> Leadership and Change <input type="checkbox"/> Physical Infrastructure	<input type="checkbox"/> Relationship with Stakeholders <input type="checkbox"/> Reputation <input type="checkbox"/> Research Enterprise <input type="checkbox"/> Safety <input type="checkbox"/> Student Success
Legislative Compliance and jurisdiction	Post-Secondary Learning Act APC Terms of Reference BFPC Terms of Reference	

Attachments:

1. U15 International and Domestic Tuition Comparators, 2021-2022 (1 page)

Prepared by: Kathleen Brough, Chief of Staff, Office of the Provost and Vice-President (Academic)

U15 International and Domestic Tuition and Fees, 2021-22

As shown in Table 1, U of A's international undergraduate tuition is \$29,500 (or \$30,328 when MNIFs are considered) for the Fall 2021 intake, although the rate is still slightly lower than the U15 average.

U of A's international tuition for the M.A. program is higher than only three institutions, namely Calgary, Manitoba, and Saskatchewan.

When MNIFs are included, U of A's international tuition & fee for the M.A. program is higher than UBC and the three institutions noted above.

Overall, the U of A's international tuition (and fees) at the M.A. level is considerably lower than the U15 average, whereas at the PhD level, the gap is smaller.

Table 1. International Tuition for BA, MA, & PhD, 2021-2022

2021-22 Tuition	International								
	Arts & Social Science Undergraduate			MA			PhD		
	Tuition	MNIFs retained by Institution	Total	Tuition	MNIFs retained by Institution	Total	Tuition	MNIFs retained by Institution	Total
University of Alberta	\$ 29,500	\$ 828	\$ 30,328	\$ 8,700	\$ 1,021	\$ 9,721	\$ 8,700	\$ 1,021	\$ 9,721
Dalhousie University	\$ 23,286	\$ 1,451	\$ 24,737	\$ 16,014	\$ 1,716	\$ 17,730	\$ 6,519	\$ 1,716	\$ 8,235
McMaster University	\$ 37,237	\$ 687	\$ 37,923	\$ 17,096	\$ 271	\$ 17,368	\$ 6,307	\$ 271	\$ 6,579
Queen's University	\$ 50,926	\$ 568	\$ 51,494	\$ 12,927	\$ 377	\$ 13,304	\$ 12,927	\$ 377	\$ 13,304
University of British Columbia	\$ 41,156	\$ 275	\$ 41,431	\$ 9,131	\$ 235	\$ 9,367	\$ 9,131	\$ 235	\$ 9,367
University of Calgary	\$ 22,189	\$ 719	\$ 22,908	\$ 8,081	\$ 521	\$ 8,602	\$ 8,081	\$ 521	\$ 8,602
University of Manitoba	\$ 16,620	\$ 544	\$ 17,164	\$ 7,133	\$ 650	\$ 7,783	\$ 3,808	\$ 650	\$ 4,458
University of Ottawa	\$ 36,161	\$ 325	\$ 36,486	\$ 25,472	\$ 304	\$ 25,776	\$ 6,367	\$ 304	\$ 6,671
University of Saskatchewan	\$ 20,130	\$ 283	\$ 20,413	\$ 8,096	\$ 338	\$ 8,435	\$ 8,096	\$ 338	\$ 8,435
University of Toronto	\$ 58,160	\$ 1,033	\$ 59,193	\$ 26,210	\$ 1,033	\$ 27,243	\$ 6,210	\$ 1,033	\$ 7,243
University of Waterloo	\$ 42,520	\$ 469	\$ 42,989	\$ 22,416	\$ 598	\$ 23,014	\$ 22,188	\$ 598	\$ 22,786
Western University	\$ 36,208	\$ 513	\$ 36,721	\$ 18,984	\$ 541	\$ 19,525	\$ 6,360	\$ 541	\$ 6,901
McGill University	\$ 26,500	\$ 1,360	\$ 27,860	\$ 18,662	\$ 1,281	\$ 19,943	\$ 16,751	\$ 1,281	\$ 18,032
Universite de Montreal	\$ 24,608	\$ 1,104	\$ 25,712	\$ 27,993	\$ 1,661	\$ 29,654	\$ 25,126	\$ 1,660	\$ 26,786
Universite Laval	\$ 19,916	\$ 718	\$ 20,634	\$ 15,933	\$ 718	\$ 16,651	\$ 20,101	\$ 874	\$ 20,975
AVERAGE (Excluding U of A)	\$ 32,544	\$ 718	\$ 33,262	\$ 16,725	\$ 732	\$ 17,457	\$ 11,284	\$ 743	\$ 12,027

Sources:

U15 2021-2022 Tuition & Fees results

Institutions' tuition & fees websites

As shown in Table 2, domestic undergraduate tuition at the U of A is the sixth lowest in the country, approximately 9% lower than the U15 average.

When MNIFs are included, the U of A becomes the seventh lowest in the country, about 6% lower than the U15 average.

Domestic graduate tuition is substantially lower than the U15 average. Approximately 37% below the U15 average at the masters level (or 28% when MNIFs are included) and 18% below the U15 average at the PhD level (or 9% when MNIFs are included).

Table 2. Domestic Tuition for BA, MA, & PhD, 2021-2022

2021-22 Tuition	Domestic								
	Arts & Social Science			MA			PhD		
	Tuition	MNIFs retained by Institution	Total	Tuition	MNIFs retained by Institution	Total	Tuition	MNIFs retained by Institution	Total
University of Alberta	\$ 6,091	\$ 828	\$ 6,919	\$ 4,193	\$ 1,021	\$ 5,214	\$ 4,193	\$ 1,021	\$ 5,214

Dalhousie University	\$ 8,346	\$ 710	\$ 9,056	\$ 8,835	\$ 975	\$ 9,810	\$ 6,519	\$ 975	\$ 7,494
McMaster University	\$ 6,224	\$ 687	\$ 6,910	\$ 6,307	\$ 271	\$ 6,579	\$ 6,307	\$ 271	\$ 6,579
Queen's University	\$ 6,083	\$ 568	\$ 6,651	\$ 5,773	\$ 377	\$ 6,150	\$ 5,773	\$ 377	\$ 6,150
University of British Columbia	\$ 5,617	\$ 275	\$ 5,892	\$ 5,198	\$ 235	\$ 5,433	\$ 5,198	\$ 235	\$ 5,433
University of Calgary	\$ 6,166	\$ 719	\$ 6,885	\$ 3,464	\$ 521	\$ 3,985	\$ 3,464	\$ 521	\$ 3,985
University of Manitoba	\$ 4,352	\$ 544	\$ 4,895	\$ 3,808	\$ 650	\$ 4,458	\$ 3,808	\$ 650	\$ 4,458
University of Ottawa	\$ 6,088	\$ 325	\$ 6,413	\$ 7,370	\$ 304	\$ 7,675	\$ 6,367	\$ 304	\$ 6,671
University of Saskatchewan	\$ 6,710	\$ 283	\$ 6,993	\$ 4,473	\$ 338	\$ 4,811	\$ 4,473	\$ 338	\$ 4,811
University of Toronto	\$ 6,100	\$ 1,033	\$ 7,133	\$ 6,210	\$ 1,033	\$ 7,243	\$ 6,210	\$ 1,033	\$ 7,243
University of Waterloo	\$ 6,128	\$ 469	\$ 6,597	\$ 6,762	\$ 598	\$ 7,360	\$ 6,762	\$ 598	\$ 7,360
Western University	\$ 6,050	\$ 513	\$ 6,563	\$ 6,360	\$ 541	\$ 6,901	\$ 6,360	\$ 541	\$ 6,901
McGill University	\$ 8,506	\$ 1,360	\$ 9,866	\$ 8,506	\$ 1,281	\$ 9,787	\$ 2,725	\$ 1,281	\$ 4,006
Universite de Montreal	\$ 8,506	\$ 1,104	\$ 9,610	\$ 12,758	\$ 1,661	\$ 14,419	\$ 4,088	\$ 1,660	\$ 5,748
Universite Laval	\$ 8,506	\$ 718	\$ 9,224	\$ 6,804	\$ 718	\$ 7,523	\$ 3,270	\$ 874	\$ 4,145
AVERAGE (Excluding U of A)	\$ 6,670	\$ 665	\$ 7,335	\$ 6,616	\$ 679	\$ 7,295	\$ 5,095	\$ 690	\$ 5,785

Sources:

U15 2021-2022 Tuition & Fees results

Institutions' tuition & fees websites

NOTES:

McGill University, Laval University, and U de Montreal domestic tuition, and McMaster University domestic undergraduate tuition, is for out-of-province students.

Undergraduate data are for an Arts & Social Science program, except for U of British Columbia, which is from an Arts program. Data for UBC's Arts & Social Science program are unavailable in the U15 report.

U of Saskatchewan & U of Calgary Arts & Social Science International Tuition was taken from the university website.

U of Manitoba tuition amounts are obtained from the U15 report, because of differing values on the university website.

Graduate tuition is for the first year of an MA/PhD program. Laval University (Masters only), McGill University, and U of Toronto are for two semesters. All other institutions and programs are for three semesters.

Dalhousie University, McMaster University, U of Manitoba, U of Ottawa, U of Toronto, and Western University do not have an international tuition differential for the PhD program.

Dalhousie University PhD tuition is \$6,519 for the majority of programs, but a PhD in Arts and Social Science is \$4,395.

U de Montreal has changed reporting for graduate programs (both domestic and international) from 24 credits to 3 terms, which is considered 45 credits.

The MNIFs for all institutions were obtained from the U15 report. Validation against institution websites were conducted on a best-attempt basis, as fees between institutions are not always consistent or the websites are not clear on which fees are included.

U of Ottawa's and Dalhousie University's MNIFs numbers have been adjusted to reflect two terms (undergraduate) or three terms (graduate), as in the U15 report they only reported for one term.

MNIFs generally include Athletics, College/Faculty Activity Fees, General Student Service Fee, Health Service, and Other Fees.

The University of Alberta's calculations for "MNIFs retained by Institution" are based on two (undergraduate) or three (graduate) terms of study.

Laval University has a declining graduate tuition structure, which charges continuing fees after the first 2 sessions, for both domestic and international MA and PhD students.

McGill University has a declining graduate tuition structure, which offers a different rate for additional sessions, for both domestic and international MA and PhD students.

U of Manitoba has a declining graduate tuition structure, which charges 1 term of graduate tuition then continuing fees, for both domestic and international MA and PhD students.

U de Montreal has a declining graduate tuition structure, which offers a different rate during the thesis portion of the graduate program, for both domestic and international MA and PhD students.

Dalhousie University has declining tuition at the MA level, after the first three semesters, for both international and domestic students.

At UBC, domestic graduate students are only placed on the declining tuition schedule if they have not finished their programs within a defined period of time.

U of Ottawa offers an International Differential Exemption for those MA students enrolled in a French or French-immersion program, which amounts to approximately \$15,000 for three terms.

FINAL Item No. 7

Governance Executive Summary
Action Item

Agenda Title	University of Alberta 2022-2023 Consolidated Budget
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Motion 1

THAT the Academic Planning Committee recommends that the Board of Governors approve the 2022-23 Consolidated Budget as set forth in Attachment 1.

Item

Action Requested	<input type="checkbox"/> Approval <input checked="" type="checkbox"/> Recommendation
Proposed by	Steve Dew, Provost and Vice-President (Academic) Todd Gilchrist, Vice-President (University Services & Finance)
Presenter(s)	Steve Dew, Provost and Vice-President (Academic) Todd Gilchrist, Vice-President (University Services & Finance)

Details

Office of Administrative Responsibility	Office of the Provost and Vice-President (Academic) Office of the Vice-President (University Services & Finance)
The Purpose of the Proposal is <i>(please be specific)</i>	To propose the University of Alberta 2022-23 Consolidated Budget for recommendation to the Board of Governors.
Executive Summary <i>(outline the specific item – and remember your audience)</i>	<p>The University of Alberta 2022-23 Budget document (Attachment 1) provides a comprehensive overview of the university's budget, inclusive of all its component parts. The supporting slidedeck (Attachment 2) provides an overview of the budget components and includes supporting documentation as presented during the February 4, 2022 Budget Briefing.</p> <p>On February 24, 2022, the provincial budget was announced. This announcement represented the last year of three years worth of funding cuts to the post-secondary budget. For the University of Alberta, this was an additional \$52 million (10.7%) operating grant reduction. This was slightly less than the anticipated 11% reduction, and represented an additional \$1.7M in funding than had been expected for the grant. This final year of significant cuts had been anticipated, and the fiscal year 2022-23 consolidated budget is prepared based on this assumption.</p> <p>Through fundamental transformation, our goals continue to be to meet the financial challenge, reduce administrative spending, achieve financial sustainability, position the university for future growth, and become an even stronger driver of economic growth, social change, innovation, and creativity in the province and beyond.</p> <p>The capital budget represents projects to be funded in fiscal year 2022-23. The projects are fully aligned with the principles within the Integrated Asset Management Strategy in that the focus is almost exclusively on space optimization and asset renewal.</p>

Item No. 7

Supplementary Notes and context	<This section is for use by University Governance only to outline governance process.>
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Engagement and Routing (Include meeting dates)

Consultation and Stakeholder Participation (parties who have seen the proposal and in what capacity) <For information on the protocol see the Governance Resources section Student Participation Protocol >	<u>Those who are actively participating:</u> <ul style="list-style-type: none"> ● President's Executive Committee ● Resource Planning
	<u>Those who have been consulted:</u> <ul style="list-style-type: none"> ● College and Faculty Deans ● Academic Planning Committee
	<u>Those who have been informed:</u> <ul style="list-style-type: none"> ●
Approval Route (Governance) (including meeting dates)	<ul style="list-style-type: none"> ● Academic Planning Committee: Recommendation of the FY 2022-23 Budget to the Board (March 9, 2022) ● Board Finance and Property Committee: Recommendation of the FY 2022-23 Budget and Capital Plan to the Board (March 10, 2022) ● Board of Governors (March 25, 2022)

Strategic Alignment

Alignment with <i>For the Public Good</i>	Sustain our people, our work, and the environment by attracting and stewarding the resources we need to deliver excellence to the benefit of all. OBJECTIVE: Secure and steward financial resources to sustain, enhance, promote, and facilitate the university's core mission and strategic goals. i. Strategy: Seek and secure resources needed to achieve and support our strategic goals. ii. Strategy: Ensure a sustainable budget model to preserve and enhance our core mission and reputation for excellence in teaching, learning, research, and community engagement.	
Alignment with Core Risk Area	Please note below the specific institutional risk(s) this proposal is addressing.	
	<input checked="" type="checkbox"/> Enrolment Management <input type="checkbox"/> Faculty and Staff <input checked="" type="checkbox"/> Funding and Resource Management <input type="checkbox"/> IT Services, Software and Hardware <input type="checkbox"/> Leadership and Change <input checked="" type="checkbox"/> Physical Infrastructure	<input type="checkbox"/> Relationship with Stakeholders <input type="checkbox"/> Reputation <input type="checkbox"/> Research Enterprise <input type="checkbox"/> Safety <input type="checkbox"/> Student Success
Legislative Compliance and jurisdiction	<i>Post-Secondary Learning Act</i> General Faculties Council Terms of Reference GFC Academic Planning Committee Terms of Reference	

Attachments

1. University of Alberta Budget 2022-23 (pages)
2. Consolidated Budget Fiscal Year 2022-23 (slidedeck) (46 pages)

Item No. 7

Prepared by: Martin Coutts, Associate Vice-President (Finance, Procurement, and Planning)



**UNIVERSITY
OF ALBERTA**

University of Alberta Budget 2022-23

March 2022

**Prepared by:
Resource Planning
Finance, Procurement and Planning**

**Date:
March 9, 2022**

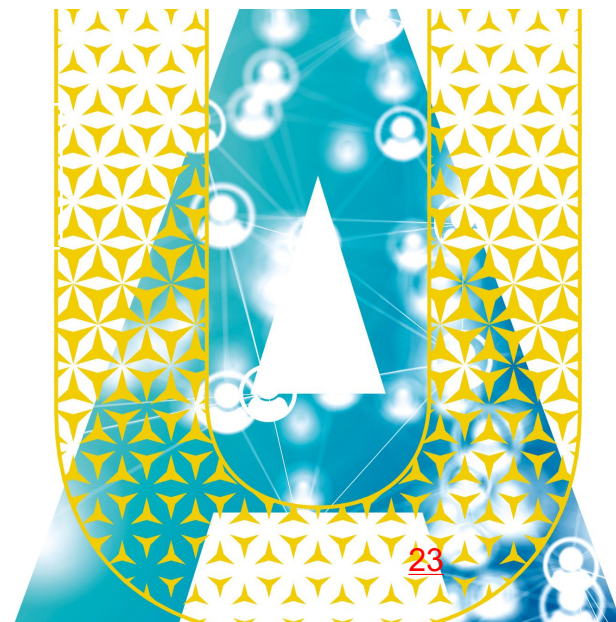


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1 Introduction

The University of Alberta's 2022-2023 budget has been developed during a time of continued challenge and uncertainty. While in the first year of the global pandemic, the university community moved primarily online—teaching, learning, and working remotely—the second year demanded more flexibility. In-person learning increased to 80% in September 2021 and then returned to remote learning for the first two months of 2022, before returning to a near full resumption of in-person activity.

At the same time, the U of A continued to address and manage significant reductions in provincial grant funding. In February 2020, the Government of Alberta announced major cuts to the post-secondary sector over the following three years. For the U of A, this has represented to date a \$170M reduction in the operating budget. On February 24, 2022, the last of the three years of cuts was announced, with an additional 10.7% reduction or \$52 million for the U of A. This 10.7% reduction, combined with cuts in the prior three fiscal years, totals a \$222M reduction in our provincial funding. This final year of cuts was anticipated and the U of A 2022-2023 budget is prepared based on this assumption. As mandated by the Government of Alberta, the university is not permitted to post a deficit, even while managing the cuts as well as ongoing impacts associated with COVID-19.

To address our serious financial challenges, the university launched a major transformation initiative in June 2020 called University of Alberta for Tomorrow (UAT). Through fundamental transformation, our goals continue to be to meet the financial challenge, reduce administrative spending, achieve financial sustainability, position the university for future growth, and become an even stronger driver of economic growth, social change, innovation, and creativity in the province and beyond.

While we still have more work to do, significant progress has been made over the past two years. We are not only meeting the financial challenge and balancing our budget, but also making operations more efficient and reducing administrative costs. Other peer universities that have made similar gains have generally been engaged in administrative restructuring, cost reduction and revenue growth for well over 10 years.

Our long-term goal is sustainability. This budget will mark a turning point for the University of Alberta. In 2022-23, the implementation of the university's new operating model will be completed, preserving the gains made in reducing administrative costs. With a long term continuous improvement plan in place, we will ensure that the greatest possible percentage of our resources advance our core mission of teaching, research and community engagement.

2 Consolidated Budget

The consolidated budget for the upcoming year, as well as projections for the following two years, are presented below and include all university activities.

Table 1: Consolidated Budget (2022-23, 2023-24, 2024-25)

(\$000's)	2020-21	2021-22		2022-23	2023-24	2024-25
	Actual	Budget	Forecast	Budget	Projection	Projection
Revenue (including deferrals)						
Government of Alberta grants	779,987	739,412	730,367	694,597	690,536	688,294
Federal and other government grants	228,655	202,366	223,522	216,784	220,452	223,135
Student tuition and fees	387,315	424,908	430,763	463,270	484,225	509,708
Sales of services and products	140,635	182,482	176,303	207,391	212,302	217,957
Donations and other grants	119,957	124,361	133,440	128,429	131,002	133,455
Investment income	103,685	91,269	120,151	101,787	103,618	106,368
Investment gain (loss) from government business enterprise	(214)	-	-	-	-	-
Gain on sale of tangible capital assets	-	-	34,911	-	-	-
Total revenue	1,760,020	1,764,798	1,849,457	1,812,258	1,842,135	1,878,917
Expense						
Salaries	891,502	873,496	883,564	880,851	890,833	900,699
Employee benefits	208,711	193,052	195,572	200,852	206,229	211,483
Materials, supplies and services	215,026	239,468	255,461	259,492	251,670	258,946
Scholarships and bursaries	138,443	142,179	150,843	158,191	161,982	165,560
Maintenance and repairs	66,264	103,194	78,426	93,023	82,632	75,170
Utilities	46,698	50,383	54,536	59,466	58,718	58,941
Amortization of tangible capital assets	157,883	159,873	160,162	160,030	172,737	181,992
Total expense	1,724,527	1,761,645	1,778,564	1,811,905	1,824,801	1,852,791
Annual operating surplus (deficit)	35,493	3,153	70,893	353	17,334	26,126

The Government requires that the university has a balanced budget on a consolidated basis for all fiscal years. This requirement is found in legislation. (Post-Secondary Learning Act, Subsection 78(6): "The board of a public post-secondary institution shall not submit a budget in which consolidated operating expense exceeds consolidated operating revenue unless the board has the written approval of the Minister to do so.")

The university is forecasting a surplus of \$71M for the year ending 2021-22 driven by the following one-time significant factors: the gains on sale of Newton Place and the Husfloen Centre¹ (\$35M), and the reversal of the endowment encroachment² that occurred in 2019-20 (\$29M).

¹As Newton Place and Husfloen Centre were ancillary assets, the revenues gained from the sale of these facilities are being applied to the ancillary budget.

²In fiscal 2020, the investments held by the university realized a loss. As a result, there were not sufficient investment earnings to cover the endowment budgeted spending allocations and spending allocations were funded from operating revenues, which led to an operating deficit in that year. In fiscal 2022 to date, sufficient investment income has been realized to recover the majority of the encroachment which in this year has resulted in an increase in restricted revenue (\$29M) without any offsetting expenses.

These two factors resulted in a one-time increase in revenues, without corresponding expenses. The remaining forecasted surplus of \$7M is just 0.4% of consolidated revenues and is in line with the approved budget for the year.

Public Sector Accounting Standards (PSAS) require a budgeted Statement of Change in Net Financial Assets and a consolidated budget with expenses by function (the above representation is by object). Additionally, the government requires a consolidated Statement of Cash Flows. All of these statements are derived from the figures included in the consolidated budget. All these statements will appear as comparatives in the institution's annual audited financial statements. Please refer to Appendix A for this information.

The consolidated budget for the institution includes the Operating, Ancillary, Research, Capital and Special Purpose funds.

- **Operating** relates to funds within the university's budget that represent the general operations of the institution. The revenue sources support the core teaching activities and the indirect costs of research. The university's budget process focuses on the allocation of these funds.
- **Ancillary** relates to cost recovery operations within the University of Alberta. These units are expected to be stand-alone enterprises funded by their own revenues. Major operations include residence and hospitality services, parking services and utilities.
- **Research** includes the annual spending allocation for research-related endowments and other research funding used in the direct pursuit of research endeavors. These are generally subject to restrictions and can only be used for the purposes for which the funds were provided.
- **Capital** includes both restricted and unrestricted funding used for major capital projects and large deferred maintenance projects.
- **Special Purpose** relates primarily to the Academic Medicine and Health Services Program (AMHSP), and the annual spending allocation for undergraduate student awards and non-research-related endowment funds held by the university. The AMHSP encompasses various specializations including medicine, pediatrics, family medicine and psychiatry.

The following is the 2022-23 consolidated budget segregated into the various funds identified above.

Table 2: Consolidated Budget by Fund (2022-23)

(\$000's)	Ancillary				Special Purpose	Total
	Operating	Operations	Research	Capital		
Revenue (including deferrals)						
Government of Alberta grants	456,463	-	67,723	91,431	78,980	694,597
Federal and other government grants	22,799	-	174,075	19,910	-	216,784
Student tuition and fees	462,705	565	-	-	-	463,270
Sales of services and products	84,942	104,157	18,169	-	123	207,391
Donations and other grants	6,250	-	98,347	19,770	4,062	128,429
Investment income	20,000	10	55,908	700	25,169	101,787
Investment gain (loss) from government business enterprise	-	-	-	-	-	-
Gain on sale of tangible capital assets	-	-	-	-	-	-
Total revenue	1,053,159	104,732	414,222	131,811	108,334	1,812,258
Expense						
Salaries	638,641	20,979	164,328	-	56,903	880,851
Employee benefits	152,901	5,331	28,447	-	14,173	200,852
Materials, supplies and services	71,707	32,169	125,245	16,561	13,810	259,492
Scholarships and bursaries	52,513	-	86,673	-	19,005	158,191
Maintenance and repairs	25,370	20,009	1,757	45,739	148	93,023
Utilities	54,829	3,863	774	-	-	59,466
Amortization of tangible capital assets	55,328	12,061	-	92,641	-	160,030
Total expense	1,051,289	94,412	407,224	154,941	104,039	1,811,905
Annual operating surplus (deficit)	1,870	10,320	6,998	(23,130)	4,295	353

An overview for each individual fund follows, including the key assumptions used in the development of the budget and the projections for the following two years.

2.1 Operating Budget

The Government of Alberta released the 2022 provincial budget on February 24, 2022. The University of Alberta's provincial grant (operating) was decreased by a further 10.7 %, or \$52 million in 2022-2023. This 10.7% reduction, combined with cuts in 2019-20 and 2020-21, totals a \$222M reduction in our provincial funding (operating) over the last three and a half years. These cuts come with the caveat that the institution handles them in-year and it is not permitted to post a deficit.

During the current fiscal year, the campus was still affected by the ongoing impacts of COVID 19 and was subject to different levels of closure during the year. Although the majority of course

delivery occurred online over the past two fiscal years, staffing costs as well as building costs remained relatively stable. Costs associated with digital course delivery increased as a result of the new learning structure. The expectation is that by the beginning of the 2022-2023 fiscal year, normal operations will resume as the lifting of health restrictions permit.

In order to address the continued and expected cuts, the University of Alberta for Tomorrow (UAT) initiative continued in earnest during the 2021-22 fiscal year, addressing the cuts through four major areas:

- Administrative savings (SET) through the development of a more centralized model using service partners, centers of expertise and shared services centers
- Non-labour reductions through a significant reduction in procurement costs and volumes
- Centralization of IT and Marketing/Communication services
- The establishment of the Colleges

The university continues to implement a proactive approach to managing budget reductions. Rather than reacting to cuts in a distributed way after they have occurred, through UAT and SET, the institution is taking action now to address anticipated reductions in the year ahead and through pan-institutional actions. The approach next year will be similar; 2022-23 budget planning reflects the reduced operating grant going forward.

While the overall impacts of the cuts to the institution involve a number of one-time factors, the most significant ongoing impacts are the following:

- The \$52 million reduction to the Campus Alberta Grant (section 2.1.1.1)
- This is offset by the overall increase in tuition budget by approximately \$38 million in comparison to the 2021-22 fiscal year
- An increase in the expected investment income by \$5 million
- An increase in utilities costs of \$10 million

2.1.1 Operating Revenues

2.1.1.1 Government of Alberta Grants

As noted in the introduction, the institution received an 10.7% grant cut in 2022-23 which amounts to \$52 million.

In its Budget 2022, the Government of Alberta announced that it will invest \$171 million over three years to increase enrolment in high demand programs as part of the Alberta at Work initiative. The mechanism for disbursement of the funds and timing has not yet been announced, and while the university is well-positioned to attract a portion of the funding during the 2022/23 fiscal year, this new source of funding has not been reflected in current budget figures.

2.1.1.2 Federal and Other Government Grants

The largest component of this category relates to the Federal Research Support Fund provided to the institution in order to support research grants provided by the Tri-Council agencies. The amount budgeted for the 2022-23 fiscal year is consistent with the amount forecast for 2021-22 of \$21 million.

2.1.1.3 Student Tuition and Fees

The budget incorporates a year-over-year increase in enrollment driven primarily through strong domestic student demand. Undergraduate enrollment for 2022-23 is projected to be 27,777 domestic FLE and 4,963 international FLE. This is projected to be the highest enrollment ever experienced at the University of Alberta.

Further details on the tuition increases are presented below for both undergraduate and graduate students for the 2022-23 fiscal year.

Undergraduate

Tuition for both incoming and continuing domestic students reflects a 7% increase with an offset of 15% of the increase to be dedicated to student financial support. Beginning with the 2023-24 academic year, the tuition rate increase for domestic students is expected to equal projected Alberta CPI.

New undergraduate international students will continue to be provided a fixed program fee averaged over the nominal duration of their programs. This tuition methodology is consistent with the government's 2018 Tuition and Fees Regulation, which requires the university to provide international students with greater certainty in the cost of their education at time of admission. These rates increased by 2% over last year's and are projected to increase for the outlying years by an amount commensurate with the university's expected inflationary cost increases. Existing undergraduate international students prior to Fall 2020 are excluded from the program-based tuition model. For these students, the tuition increase is 4% for all years shown.

The current financial support set aside for both incoming and continuing international students will remain at 7.55% of total international student tuition. This model has been in place since the inception of international tuition differentials at the institution.

Graduate

Tuition for incoming domestic graduate students reflects a 7% increase with an offset of 15% of the increase to be dedicated to student financial support. Beginning with the 2023-24 academic year, the rate increase is expected to equal projected Alberta CPI.

Tuition for thesis-based students admitted prior to Fall 2020 includes a rebate to reduce the overall increase to 2.67% (representing the overall increase in university specific cost drivers). This rebate will be in place for four years starting Fall 2020.

Tuition for continuing international graduate students admitted prior to Fall 2020 reflects a 4% increase for all three fiscal years. Thesis-based students in this group also receive the rebate described above to reduce the increase to 2.67%.

Effective Fall 2020, new international graduate students were provided a fixed program fee averaged over the nominal duration of their programs. This tuition methodology was developed in response to the government's 2018 Tuition and Fees Regulation, which requires the university to provide international students with greater certainty in the cost of their education at time of admission. These rates increased by 2% over last year's and are projected to increase for the outlying years by an amount commensurate with the university's expected inflationary cost increases.

The current financial support offset for both incoming and continuing international students will remain at the current level of 7.55% of international student tuition. This model has been in place since the inception of international tuition differentials at the institution.

Exceptional Tuition Increases

The 2022/23 Budget also takes into consideration Exceptional Tuition Increases (ETI). On October 15, 2021, the Board of Governors approved a recommendation for Exceptional Tuition Increases (ETI's) for implementation in 2022-23. These increases would affect 12 programs and are applicable to domestic tuition only. The programs include:

Undergraduate

Business	Engineering	Law
Medicine - BSc Radiation Therapy	Medicine - BSc Med Lab Sciences	Pharmacy
Medicine - DDS	Medicine - AP DDS	

Graduate

Business	Education - Master Counseling Psychology Course
Engineering	Education - Master Counseling Psychology Thesis

The increases would apply to students admitted in Fall 2022 and beyond. Approved ETI's are meant to improve the quality of the affected programs in order to equip their graduates with essential knowledge and skills that they can use to contribute to Alberta.

Mandatory Non-Instructional Fees

The following increases to be implemented for 2022-23 will be in place for mandatory non-instructional fees:

- An increase of 1.38% to the Student Health and Wellness fee, Student Academic Support fee and the Athletics and Recreation fee.

2.1.1.4 Investment Income

The investment income projections in each of the following three years have been set at \$20 million in 2022-23 - 2024-25. The increase in the upcoming fiscal year is only intended to be temporary as the university continues to review its reliance on investment income to fund ongoing expenditures on an annual basis.

2.1.1.5 All Other Sources of Revenues

Most of the revenue-generating units are projecting revenues far below Alberta's projected CPI (high inflation). Consideration for the gradual re-opening of campus throughout the fiscal year is taken into account for this budget which results in increased sales activity as compared to the prior fiscal year. It should be noted that these revenues have been negatively impacted by the campus closure and are expected to return to normal in 2022-23.

2.1.2 Operating Expenditures

Operating expenditures are developed with the consideration of the cuts to be implemented through UAT along with the assumption of a gradual re-opening of the campus. The expectation is that the current largely remote work and learning environment will have ended by the beginning of the fiscal year 2022-23 which would result in an increase in operating expenses.

2.1.2.1 Compensation

Overall salaries are expected to change year over year reflecting two significant factors:

- Merit pay is expected to increase salaries for existing staff.
- This is more than offset by the impact of staffing reductions required to manage the grant reductions.

Benefit costs are expected to decrease by 0.3% from the prior year due to reduced pension plan contributions, and there would be an additional impact from reduced staffing levels.

As a result of budgetary cuts, we are projecting approximately 100 job losses by the end of the 2021-22 fiscal year (this is in addition to the approximately 800 jobs lost in the prior two years).

2.1.3 Overall Budget Planning Assumptions

The above discussion provides insights into the assumptions and planning parameters used to develop the operating budget for the 2022-2023 fiscal year. The table below provides a summary of these, along with the similar figures used for the following two years.

Table 3. Assumptions and Planning Parameters

Revenue	2022-23	2023-24	2024-25
Operating Grant	-10.7%	0.0%	0.0%
Domestic Tuition	7%	2%	2%
Financial aid (holdback of increased domestic tuition dollars)	15%	15%	15%
International Tuition (Existing students)	4%	4%	4%
International Tuition (Program-based)	2%	2%	2%
Financial aid (holdback of international total tuition to be used for student support)	7.55%	7.55%	7.55%
Mandatory Non-Instructional Fees	1.38%	2%	2%
Investment Income	\$20 million	\$20 million	\$20 million

Expenditures	2022-23	2023-24	2024-25
ATB (NASA & AASUA)	TBN	TBN	TBN
Merit (NASA, based on one-step merit) *	0.8%	0.8%	0.8%
Merit (AASUA, based on one-step merit)*	1.8%	1.8%	1.8%
Employee Benefits *	-0.3%	3.2%	2.4%
Other Costs**	2.6%	2.1%	2.0%

* Average per employee across all groups

** Non-salary costs such as materials, supplies, etc.

TBN: To be negotiated

Other key considerations in developing the institutional budget are the underlying sensitivities concerning major revenue sources and expenditure types. The following represent the key sensitivities.

Table 4. Key Budget Sensitivities

Sensitivity of a 1% Change in 2022-23	Amount (\$ millions)
Operating Grant	\$4.9
Undergraduate enrolment	\$3.0
Domestic Tuition Rates	\$2.1
International Tuition Rates	\$0.5
Mandatory Non-Instructional Fees	\$0.3
Investment Income	\$0.9
AASUA Salaries	\$3.8
NASA Salaries	\$1.9
Excluded Salaries	\$0.5
Benefits	\$1.5
Utilities	\$1.6

Table 5 provides an overall outline of the following in relation to the operating budget:

- Actual results for the years ending March 31, 2020 and March 31, 2021
- Budget and forecast for the year ending March 31, 2022
- Budget for the year ending March 31, 2023
- Projections for the years ending March 31, 2024 and March 31, 2025

Table 5. Operating Budget

(\$000's)	2020-21		2021-22		2022-23	2023-24	2024-25
	Actual	Budget	Forecast	Budget	Budget	Projection	Projection
Revenue (including deferrals)							
Government of Alberta grants	569,645	508,235	508,258	456,463	456,463	456,463	456,463
Federal and other government grants	21,955	22,008	22,221	22,799	23,278	23,278	23,743
Student tuition and fees	387,315	424,354	430,533	462,705	483,649	509,117	509,117
Sales of services and products	75,883	89,700	80,557	84,942	86,726	88,460	88,460
Donations and other grants	6,785	8,262	5,890	6,250	6,381	6,509	6,509
Investment income	37,333	15,000	25,000	20,000	20,000	20,000	20,000
Investment gain (loss) from government business enterprise	(214)	-	-	-	-	-	-
Gain on sale of tangible capital assets	-	-	592	-	-	-	-
Total revenue	1,098,702	1,067,559	1,073,051	1,053,159	1,076,497	1,104,292	
Expense							
Salaries	655,358	645,034	638,778	638,641	648,000	657,100	657,100
Employee benefits	163,817	145,668	148,092	152,901	158,002	162,976	162,976
Materials, supplies and services	63,440	80,352	80,540	71,707	73,219	77,464	77,464
Scholarships and bursaries	40,039	45,840	46,376	52,513	55,771	58,633	58,633
Maintenance and repairs	20,396	33,407	22,996	25,370	25,903	26,420	26,420
Utilities	41,163	46,191	49,820	54,829	53,985	54,110	54,110
Amortization of tangible capital assets	50,737	53,026	53,506	55,328	60,710	63,809	63,809
Total expense	1,034,950	1,049,518	1,040,108	1,051,289	1,075,590	1,100,512	
Annual operating surplus (deficit)	63,752	18,041	32,943	1,870	907	3,780	

2.2 Ancillary Enterprises

It is common for an institution as large and expansive as the University of Alberta to own and operate a number of ancillary enterprises operating as stand-alone units funded by self-generated revenues. At virtually every university, this would include enterprises such as parking, residences, and student and retail dining. Additionally, the U of A operates more specialized units including the Glen Sather Sports Medicine Clinic, the Technology Training Centre, the University Bookstore, a retail pharmacy, commercial property and real estate, and the District Energy System.

Each of these units is expected to generate revenue sufficient to cover operating costs as well as establish appropriate and adequate operating and capital reserves. To the extent that debt financing may be utilized for capital enhancements or to address deferred maintenance, revenues must also cover the cost of repayment together with the applicable interest. The university is evaluating the degree to which any of these enterprises (e.g. commercial real estate and parking services) may be able to make net contributions to the broader operating budget. This involves a focused review of each service as well as moving towards the provision of some administrative services as envisioned in the UAT initiative.

Because so many ancillary enterprises rely on a relatively captive audience for their customer base, COVID-19 had a considerable impact on all revenue streams. Reserves were heavily

depleted to maintain fiscal health for the past two years and, fortunately, the expected increase of the number of people on all campuses will see these operations return to a more 'normal' state in 2022/23.

The majority of food outlets across campus have reopened. With the return of staff to campus, parking permit sales increased and the reemergence of other campus activities has seen increased levels of visitor parking. Residence occupancy has returned to 81% of current occupancy capacity. This is an adjusted capacity as Lister remains entirely as single rooms given the transmissibility of the COVID-19 virus, with no double occupancy in the current fiscal year. Bookstore operations returned to more normal volumes in August 2021 with supply chain challenges impacting revenues. The Glen Sather Sports Medicine Clinic is also seeing traffic returning to pre-COVID-19 levels.

In addition to increased revenue related to increased sales volumes, rates charged for services will, (if approved) be subject to targeted increases:

- 2.25% increase to all residence rates - aligns with a commitment to return to increases more closely aligned with Alberta's consumer price index in the medium term following three years of 5% annual increases.
- 3% increase to meal plan rates.
- 2.6% increase to permitted parking rates (outside the demand parking model).

Of particular note, rate increases in the residence system reflect the fact that, for many years, efforts were made to keep student costs as low as possible, which was reflected in the rates charged to students living in residences. Unfortunately, the resulting revenues were not sufficient to cover the system's operating costs and also allow for adequate investments in maintenance and renewal activities. As a result, the university's residence system has accumulated a significant deferred maintenance liability of approximately \$68.7 million. Additionally, insufficient operating and capital reserves have necessitated that new residence construction and major refurbishments be mostly debt-financed.

Despite the financial challenges present in our residence and dining operations, we continue to invest in infrastructure to ensure our residences and food service outlets meet the needs of our students, faculty, staff, and visitors. Of note, the multi-year project to fully renew the three classic towers at Lister Hall will be completed in time for students in September.

Initiatives of note in 2021-22:

- Developed metrics on room-ready performance to support resource decisions, workflow prioritization, and required inventory needs (Residence Operations).
- Situated Conference Services to become the lead for all campus online bookings by becoming subject matter experts with university software such as Groupize.

- Developed a dynamic parking pricing model on campus where the highest demand spaces have commensurate pricing (pending approval).
- Opened a space in the Saville Community Sports Centre to support alternate programs that can not be managed with the Glen Sather Sports Medicine Clinic (Kaye Clinic).
- Transitioned to a new bookstore management system.

Table 6. Ancillary Budget

(\$000's)	2020-21		2021-22		2022-23	2023-24	2024-25
	Actual	Budget	Forecast	Budget	Budget	Projection	Projection
Revenue (including deferrals)							
Government of Alberta grants	-	-	-	-	-	-	-
Federal and other government grants	-	-	-	-	-	-	-
Student tuition and fees	-	554	230	565	576	591	
Sales of services and products	47,381	75,231	75,638	104,157	106,920	110,470	
Donations and other grants	-	-	5	-	-	-	
Investment income	1,524	513	830	10	10	10	
Investment gain (loss) from government business enterprise	-	-	-	-	-	-	
Gain on sale of tangible capital assets	-	-	32,386	-	-	-	
Total revenue	48,905	76,298	109,089	104,732	107,506	111,071	
Expense							
Salaries	16,690	20,232	19,506	20,979	21,037	21,132	
Employee benefits	4,055	5,155	4,743	5,331	5,467	5,596	
Materials, supplies and services	20,331	26,673	30,070	32,169	31,773	31,711	
Scholarships and bursaries	-	-	2	-	-	-	
Maintenance and repairs	15,220	18,731	17,265	20,009	20,637	20,308	
Utilities	4,761	3,713	3,942	3,863	3,959	4,057	
Amortization of tangible capital assets	10,691	10,773	10,582	12,061	12,876	12,884	
Total expense	71,748	85,277	86,110	94,412	95,749	95,688	
Annual operating surplus (deficit)	(22,843)	(8,979)	22,979	10,320	11,757	15,383	

2.3 Research

Research revenues at the University of Alberta come from five major sources:

- Government of Alberta grants from a number of Ministries (Jobs, Economy and Innovation, and Alberta Innovates)
- Federal government grants including those provided by the Tri-Council Agencies
- Fee-for-service research activities for outside entities
- Donations and nongovernmental grants
- The endowment spending allocation resulting from research-related endowments

In the current year, the partial opening of campus during the year as well as the lifting of restrictions on lab occupancy had a particular impact on research activity. It led to an increased level of spending on materials, supplies and services thereby increasing the amount of restricted

research revenues recognized. It is expected that as restrictions slowly ease up over the next 12 months that research activity will continue to be higher than in previous years.

Table 7. Research Budget

(\$000's)	2020-21		2021-22		2022-23	2023-24	2024-25
	Actual	Budget	Forecast	Budget	Budget	Projection	Projection
Revenue (including deferrals)							
Government of Alberta grants	60,898	65,094	68,506	67,723	67,723	67,392	66,595
Federal and other government grants	187,201	162,392	183,527	174,075	174,075	176,688	178,091
Student tuition and fees	-	-	-	-	-	-	-
Sales of services and products	17,363	17,422	19,979	18,169	18,169	18,533	18,903
Donations and other grants	84,656	89,927	105,467	98,347	98,347	99,841	100,677
Investment income	44,526	52,852	63,704	55,908	55,908	57,171	59,067
Investment gain (loss) from government business enterprise	-	-	-	-	-	-	-
Gain on sale of tangible capital assets	-	-	-	-	-	-	-
Total revenue	394,644	387,687	441,183	414,222	414,222	419,625	423,333
Expense							
Salaries	164,921	157,706	175,183	164,328	164,328	164,328	164,328
Employee benefits	28,550	27,964	30,944	28,447	28,447	28,447	28,447
Materials, supplies and services	108,574	110,610	119,066	125,245	125,245	131,452	134,830
Scholarships and bursaries	82,154	84,480	89,465	86,673	86,673	86,673	86,673
Maintenance and repairs	1,594	2,543	1,675	1,757	1,757	1,846	1,938
Utilities	774	479	774	774	774	774	774
Amortization of tangible capital assets	-	-	-	-	-	-	-
Total expense	386,567	383,782	417,107	407,224	407,224	413,520	416,990
Annual operating surplus (deficit)	8,077	3,905	24,076	6,998	6,998	6,105	6,343

2.4 Capital Budget

2.4.1 Capital Investments

While there are capital items purchased or funded with operating and other funds (such as learning materials, IT equipment, and certain research focused and renovation projects), the capital budget also incorporates construction projects and larger scale renewal and maintenance projects and equipment.

Throughout this section, it is important to note that the capital plan and the resulting capital budget are developed as “point-in-time” items. Due to the unpredictable nature with which capital construction and maintenance activities occur (e.g. impacts due to COVID-19 or unpredictability in government grants and approvals or unexpected philanthropic gifts), capital projects may be added or changed in scope throughout the year. All material changes, regardless of when they occur, remain subject to the institution’s normal governance and approval processes.

The capital budget included within the University of Alberta's consolidated budget is subject to complex financial accounting requirements. The figures throughout the capital budget have been restated for the purposes of being presented within the institution's audited financial statements.

2.4.2 Capital Budget Development

The university is required by legislation to develop an annual capital and maintenance plan and, further, identify its capital requirements in a submission to the Government of Alberta through the Building and Land Infrastructure Management System (BLIMS). Recent submissions, the latest submitted in June 2021, included a number of priorities with a particular focus on renewing and refurbishing existing buildings. The following capital budget is reflective of the information contained within both the capital plan and the BLIMS submission.

2.4.3 Capital Budget

Table 8. Capital Budget

(\$000's)	2020-21	2021-22		2022-23	2023-24	2024-25
	Actual	Budget	Forecast	Budget	Projection	Projection
Revenue (including deferrals)						
Government of Alberta grants	72,209	92,954	76,579	91,431	87,097	84,832
Federal and other government grants	19,499	17,966	17,774	19,910	20,486	21,301
Student tuition and fees	-	-	-	-	-	-
Sales of services and products	-	-	-	-	-	-
Donations and other grants	23,622	23,058	17,037	19,770	20,524	21,797
Investment income	873	-	873	700	700	700
Investment gain (loss) from government business enterprise	-	-	-	-	-	-
Gain on sale of tangible capital assets	-	-	1,933	-	-	-
Total revenue	116,203	133,978	114,196	131,811	128,807	128,630
Expense						
Salaries	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Materials, supplies and services	8,264	3,693	9,677	16,561	1,160	649
Scholarships and bursaries	-	-	-	-	-	-
Maintenance and repairs	29,002	48,413	36,440	45,739	34,096	26,351
Utilities	-	-	-	-	-	-
Amortization of tangible capital assets	96,455	96,074	96,074	92,641	99,151	105,299
Total expense	133,721	148,180	142,191	154,941	134,407	132,299
Annual operating surplus (deficit)	(17,518)	(14,202)	(27,995)	(23,130)	(5,600)	(3,669)

As part of Government of Alberta grants, the University of Alberta will receive \$34.9 million for capital maintenance and renewal in 2022/23. This is lower than the 2021/22 grant amount of \$48.0 million, but more than the amount initially forecast and in line with recent years allocations.

Due to the nature of Public Sector Accounting Standards that govern our audited financial statements, we have the added complexity of revenue deferrals. In essence, a large portion of the revenue in the capital fund cannot be recognized until the underlying expenses (predominantly amortization of tangible capital assets) have been incurred. In order to remove this impact, the following four tables provide a view of the capital budget for next year on a “near cash” basis.

Capital budget - Revenues

Historically, Government of Alberta grants have provided targeted funding for multi-year capital projects (e.g. University Commons renewal). Additionally, capital maintenance and renewal funds are provided to address critical maintenance needs across the institution, principally by reducing our significant deferred maintenance liability. The following table provides an outline of revenue on a cash basis.

Please note that the following table shows when the revenue will be received by the institution whereas subsequent tables outline when the funds will be either spent (tables 8 and 9) or the resulting asset is capitalized (table 10).

Table 9. Capital Budget Revenues

(\$000's)	2022-23	2023-24	2024-25
	Budget	Projection	Projection
Provincial Government Grants			
Capital Maintenance Renewal (CMR)	34,914	31,000	34,900
Dentistry/Pharmacy Renewal	56,000	-	-
Subtotal	90,914	31,000	34,900
Other Projects	7,100	2,100	2,100
Total revenue	98,014	33,100	37,000

Capital Budget: Materials, Supplies, and Services

These are expenditures related to projects across our campuses. These costs are expensed as they do not extend the useful life of the buildings.

The following table outlines materials, supplies and services to be used within the capital fund.

Table 10. Capital Budget: Materials, Supplies, and Services

(\$000's)

	2022-23	2023-24	2024-25
Project	Budget	Projection	Projection
UA District Energy System (DES)	3,265	512	-
Subtotal	3,265	512	-
Other MSS	13,296	648	649
Total materials, supplies and services	16,561	1,160	649

Capital Budget: Maintenance and Repairs

These are expenditures related to addressing major maintenance and renewal projects and/or deferred maintenance across campus. These costs are expensed as they do not extend the useful life of the buildings.

The following table outlines maintenance and repair projects planned within the capital fund.

Table 11. Capital Budget: Maintenance and Repairs

(\$000's)

	2022-23	2023-24	2024-25
Project	Budget	Projection	Projection
Health Sciences Library ECHA Integration	8,800	1,584	-
Enterprise Square Consolidation	4,950	-	-
Michener Park Demo	2,283		
Subtotal	16,033	1,584	-
Other Maintenance	8,593	4,006	2,075
CMR* and grant-funded maintenance	21,113	28,506	24,276
Total maintenance and repairs	45,739	34,096	26,351

*CMR projects included in both maintenance and TCA.

Capital Budget: Tangible Capital Acquisitions

Major renewal projects often involve both repairs and maintenance in addition to capital investments and/or overall building improvements. The following projects represent capital investments to buildings as defined by accounting standards. In this case, the expenditures do

not appear on the Statement of Operations; rather they are captured as investments in tangible capital assets on the university's Statement of Financial Position.

Table 12. Capital Budget: Tangible Capital Acquisitions

(\$000's)

Project	2022-23	2023-24	2024-25
	Budget	Projection	Projection
Dentistry Pharmacy Renewal & Repurpose	48,971	39,732	-
Biological Sciences- Zoology Wing	8,500	7,200	180
UA District Energy System (DES)	6,228	976	-
Lister Centre Classic Towers- Kelsey Hall	5,123	-	-
CAB Renovation (East Side)	3,850	-	-
Morrison Structures Lab	3,747	-	-
Health Science Infrastructure Optimization	3,741	1,000	-
Diwan Pavilion	2,370	-	-
HUB Mall Phases 7, 8 and 9	2,000	4,750	-
Lister Centre Classic Towers- Henday Hall	1,134	-	-
Subtotal	85,664	53,658	180
Other Capital Projects	18,439	1,800	41,250
CMR Capital*	29,803	4,634	14,904
Total tangible capital acquisitions	133,906	60,092	56,334

*CMR projects included in both maintenance and TCA.

2.4.4 Deferred Maintenance

Excellence in teaching and research is only possible with well-functioning labs, classrooms, and other building infrastructure. Unfortunately, government grants alone have been insufficient in addressing the necessary maintenance activities across our campuses, which has resulted in a substantial deferred maintenance liability. As of December 31, 2021, the deferred maintenance liability stands at \$365.6 million, with a five-year projected aggregate liability of \$1.055 billion.

Because the need vastly exceeds the available resources, a diligent adherence to a system of prioritizing projects is crucial. Relying on Government of Alberta parameters, priorities are as follows:

- **High – life, health, and safety:** Elements presenting a potential for imminent risk to the life, health, and/or safety of facility occupants and users. They include risk of failure of structural supports or major building systems and requirements under a multitude of building codes.

- **Medium – immediate needs:** Elements demanding attention to prevent them escalating to the highest priority, which will lead to serious or prolonged deterioration of a facility or its systems thereby affecting the operability of a facility or its systems.
- **Low – general need:** Elements that are non-urgent and which can be planned for over a period of time without undue risk to the facility occupants or facility operability.

Current and projected funding levels require investments in addressing deferred maintenance at the University of Alberta to be limited almost exclusively to those deemed “high” priority.

2.5 Special Purpose

One item to note is that due to the increased market value of University Endowment pool assets, investment income for fiscal year 2021/2022 reflects the reversal of a temporary encroachment recorded against the university’s endowment net assets in fiscal year 2019/2020.

Our forward looking analysis indicates that there are no expected significant changes impacting these funds over the next three years aside from the expectation that spending on materials, supplies and services is expected to rebound (current year spending impacted by campus closure). Overall revenues and expenses are expected to remain relatively stable.

Table 13. Special Purpose Budget

(\$000's)	2020-21		2021-22		2022-23	2023-24	2024-25
	Actual	Budget	Forecast	Budget	Budget	Projection	Projection
Revenue (including deferrals)							
Government of Alberta grants	77,234	73,129	77,024	78,980	78,980	79,584	80,404
Federal and other government grants	-	-	-	-	-	-	-
Student tuition and fees	-	-	-	-	-	-	-
Sales of services and products	8	129	129	123	123	123	124
Donations and other grants	4,894	3,114	5,041	4,062	4,062	4,256	4,472
Investment income	19,430	22,904	29,744	25,169	25,169	25,737	26,591
Investment gain (loss) from government business enterprise	-	-	-	-	-	-	-
Gain on sale of tangible capital assets	-	-	-	-	-	-	-
Total revenue	101,566	99,276	111,938	108,334	108,334	109,700	111,591
Expense							
Salaries	54,533	50,524	50,097	56,903	56,903	57,468	58,139
Employee benefits	12,289	14,265	11,793	14,173	14,173	14,313	14,464
Materials, supplies and services	14,417	18,140	16,108	13,810	13,810	14,066	14,292
Scholarships and bursaries	16,250	11,859	15,000	19,005	19,005	19,538	20,254
Maintenance and repairs	52	100	50	148	148	150	153
Utilities	-	-	-	-	-	-	-
Amortization of tangible capital assets	-	-	-	-	-	-	-
Total expense	97,541	94,888	93,048	104,039	104,039	105,535	107,302
Annual operating surplus (deficit)	4,025	4,388	18,890	4,295	4,295	4,165	4,289

3 Concluding Comments

This continues to be a challenging time for the University of Alberta. Responding to a much lower level of government support while also dealing with the unique impacts and aftermath of the COVID-19 pandemic and related campus closures, demonstrates our community's resilience. This budget has been developed with reasonable assumptions and we will proceed forward both on a note of caution and prudence and with a commitment to continued innovation and quality.

Appendix A: Supplemental Financial Information

Table 14. Budget Consolidated Statement of Operations with Expenses by Function

(\$000's)	2020-21		2021-22		2022-23	2023-24	2024-25
	Actual	Budget	Forecast	Budget	Budget	Projection	Projection
Revenue (including deferrals)							
Government of Alberta grants	779,987	739,412	730,367	694,597	690,536	688,294	
Federal and other government grants	228,655	202,366	223,522	216,784	220,452	223,135	
Student tuition and fees	387,315	424,908	430,763	463,270	484,225	509,708	
Sales of services and products	140,635	182,482	176,303	207,391	212,302	217,957	
Donations and other grants	119,957	124,361	133,440	128,429	131,002	133,455	
Investment income	103,685	91,269	120,151	101,787	103,618	106,368	
Investment income from government business enterprise	(214)	-	-	-	-	-	
Gain on sale of tangible capital assets	-	-	34,911	-	-	-	
Total Revenue	1,760,020	1,764,798	1,849,457	1,812,258	1,842,135	1,878,917	
Expense by function							
Academic costs and institutional support	980,618	977,945	966,724	975,895	1,003,000	1,031,308	
Research	450,162	454,099	487,222	474,556	483,864	488,835	
Facility operations and maintenance	122,764	147,304	143,754	161,439	135,009	127,989	
Special purpose	99,235	97,020	94,754	105,603	107,179	108,971	
Ancillary services	71,748	85,277	86,110	94,412	95,749	95,688	
Total Expenses	1,724,527	1,761,645	1,778,564	1,811,905	1,824,801	1,852,791	
Annual operating surplus	\$ 35,493	\$ 3,153	\$ 70,893	\$ 353	17,334	26,126	

Please note that the groupings used for Special Purpose and Research are slightly different than those used for the development of the overall budget. In particular, special purpose includes the attribution of amortization in this presentation where it does not in the tables above. Research in this context also includes costs related to the administration of research and costs related to graduate studies.

Table 15. Budget Consolidated Statement of Cash Flows

(\$000's)	2020-21		2021-22		2022-23
	Actual	Budget	Forecast	Budget	Budget
Operating Transactions					
Annual surplus (deficit)	53,650	3,153	92,658		353
Add (deduct) non-cash items:					
Amortization of tangible capital assets	157,883	159,873	160,162		160,030
Expended capital recognized as revenue	(96,455)	(96,074)	(96,074)		(92,641)
Investment loss from government business enterprise	214	-	-		-
(Gain) loss on sale of portfolio investments	(64,294)	(90,626)	(151,631)		(101,060)
(Gain) loss on disposal of tangible capital assets	748	-	-		-
Increase (decrease) in employee future benefit liabilities	14,612	(2,223)	747		3,644
Change in non-cash items	12,708	(29,050)	(86,796)		(30,027)
(Increase) decrease in accounts receivable	12,524	(3,254)	(3,002)		(2,789)
(Increase) decrease in inventories held for sale	(1,331)	(45)	(73)		(68)
Increase (decrease) in accounts payable and accrued liab	802	4,222	4,194		3,896
Increase (decrease) in deferred revenue	124,807	8,845	70,905		(43,522)
(Increase) decrease in prepaid expenses	(327)	(208)	(212)		(197)
Cash provided by (applied to) operating transactions	202,833	(16,337)	77,674		(72,354)
Capital Transactions					
Acquisition of tangible capital assets	(178,587)	(202,612)	(157,514)		(195,581)
Cash applied to capital transactions	(178,587)	(202,612)	(157,514)		(195,581)
Investing Transactions					
(Purchases) of portfolio investments, net of sales	(86,813)	100,613	(84,821)		143,250
Cash provided by (applied to) investing transactions	(86,813)	100,613	(84,821)		143,250
Financing Transactions					
Debt - new financing, net of (debt repayment)	(17,466)	(17,336)	(5,116)		(17,336)
Increase in spent deferred capital contributions	100,998	105,093	84,208		131,548
Cash provided by financing transactions	83,532	87,757	79,092		114,212
Increase (decrease) in cash and cash equivalents	20,965	(30,579)	(85,569)		(10,473)
Cash and cash equivalents, beginning of year	75,343	33,378	96,308		10,739
Cash and cash equivalents, end of year	96,308	2,799	10,739		266

Table 16. Budget Consolidated Statement of Charges in Net Financial

(\$000's)	2020-21	2021-22		2022-23
	Actual	Budget	Forecast	Budget
Annual surplus (deficit)	53,650	3,153	92,658	353
Acquisition of tangible capital assets	(187,659)	(202,612)	(157,514)	(195,581)
Proceeds on disposal of tangible capital assets	5,159	-	-	-
Amortization of tangible capital assets	157,883	159,873	160,162	160,030
Loss on disposal of tangible capital assets	748	-	-	-
Change in prepaid expenses	(327)	(208)	(212)	(197)
Change in spent deferred capital contributions	8,456	9,019	(11,866)	38,907
Change in accumulated remeasurement gains	371,359	55,539	110,693	82,844
Increase (decrease) in net financial assets	409,269	24,764	193,921	86,356
Net financial assets, beginning of year	1,115,952	1,229,456	1,525,221	1,719,142
Net financial assets, end of year	1,525,221	1,254,220	1,719,142	1,805,498

Consolidated Budget FY 2022-23

Academic Planning Committee - March 9, 2022

Board Finance & Property Committee - March 10, 2022

Board of Governors - March 25, 2022



Agenda

- ❖ Current Approval Path
- ❖ University of Alberta Consolidated Budget
- ❖ University of Alberta Operating Budget
 - Provincial Grants
 - Tuition & Mandatory Non-Instructional Fees
- ❖ University of Alberta Ancillary Budget
- ❖ University of Alberta Research Budget
- ❖ University of Alberta Capital Budget
- ❖ University of Alberta Special Purpose Budget
- ❖ Questions

Current Approval Path

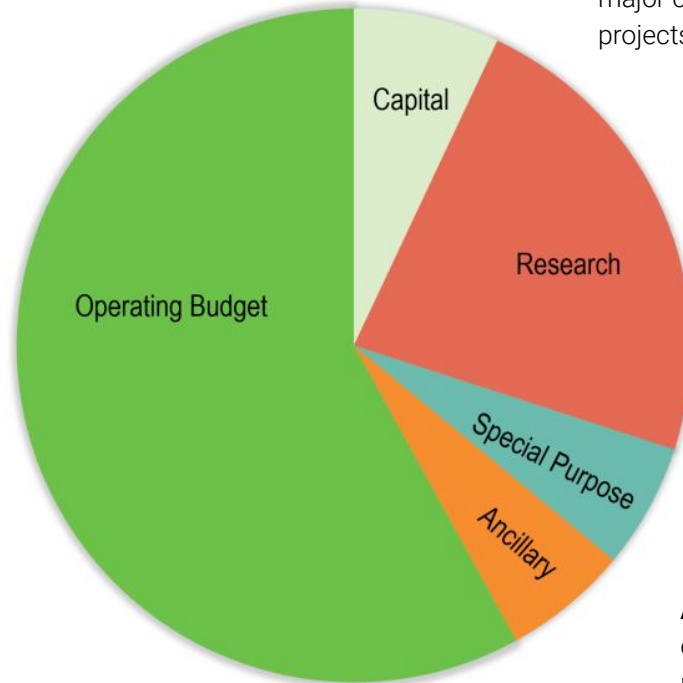
- February 4 University Governance Budget Briefing
- February 24 GoA 2022 Budget Release
- March 9 Academic Planning Committee
(recommendation on tuition/fees and budget)
- March 10 Board Finance and Property Committee
(recommendation on tuition/fees, residence rates, budget and capital budget; approval of meal plan rates)
- March 25 Board of Governors Meeting
(approval on tuition/fees, residence rates, parking rates, budget and capital budget)

University of Alberta Consolidated Budget

Structure of Consolidated Budget

FY 2021-22 Breakdown

Operating (58%): represents the institution's general operations. The budget process focuses on the allocation of these funds.



Capital (7%): includes both restricted and unrestricted funding used for major capital/deferred maintenance projects.

Research (23%): subject to external restrictions, and can only be used for the purposes for which the funds were provided.

Special Purpose (6%): primarily related to the Academic Medicine and Health Services Program, and annual endowment spending allocations from non-research related endowments.

Ancillary (6%): stand-alone enterprises funded by their own revenues.

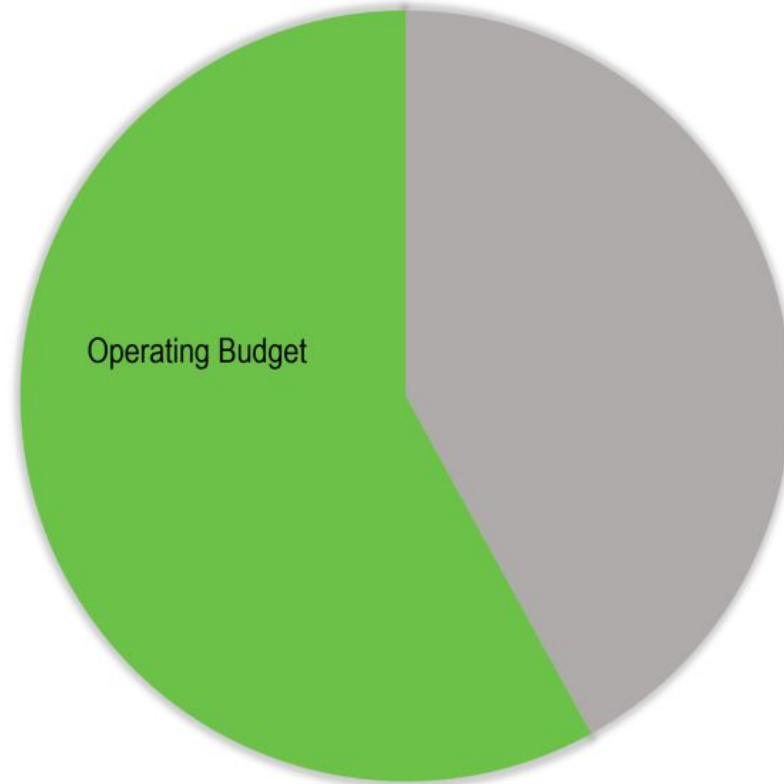
University of Alberta Consolidated Budget - cont'd

(\$000's)	2020-21		2021-22		2022-23	2023-24	2024-25
	Actual	Budget	Forecast	Budget	Budget	Projection	Projection
Revenue (including deferrals)							
Government of Alberta grants	779,987	739,412	730,367	694,597	690,536	688,294	
Federal and other government grants	228,655	202,366	223,522	216,784	220,452	223,135	
Student tuition and fees	387,315	424,908	430,763	463,270	484,225	509,708	
Sales of services and products	140,635	182,482	176,303	207,391	212,302	217,957	
Donations and other grants	119,957	124,361	133,440	128,429	131,002	133,455	
Investment income	103,685	91,269	120,151	101,787	103,618	106,368	
Investment gain (loss) from government business enterprise	(214)	-	-	-	-	-	
Gain on sale of tangible capital assets	-	-	34,911	-	-	-	
Total revenue	1,760,020	1,764,798	1,849,457	1,812,258	1,842,135	1,878,917	
Expense							
Salaries	891,502	873,496	883,564	880,851	890,833	900,699	
Employee benefits	208,711	193,052	195,572	200,852	206,229	211,483	
Materials, supplies and services	215,026	239,468	255,461	259,492	251,670	258,946	
Scholarships and bursaries	138,443	142,179	150,843	158,191	161,982	165,560	
Maintenance and repairs	66,264	103,194	78,426	93,023	82,632	75,170	
Utilities	46,698	50,383	54,536	59,466	58,718	58,941	
Amortization of tangible capital assets	157,883	159,873	160,162	160,030	172,737	181,992	
Total expense	1,724,527	1,761,645	1,778,564	1,811,905	1,824,801	1,852,791	
Annual operating surplus (deficit)	35,493	3,153	70,893	353	17,334	26,126	

University of Alberta Consolidated Budget - *by Fund Type*

(\$000's)	Ancillary				Special	Total
	Operating	Operations	Research	Capital	Purpose	
Revenue (including deferrals)						
Government of Alberta grants	456,463	-	67,723	91,431	78,980	694,597
Federal and other government grants	22,799	-	174,075	19,910	-	216,784
Student tuition and fees	462,705	565	-	-	-	463,270
Sales of services and products	84,942	104,157	18,169	-	123	207,391
Donations and other grants	6,250	-	98,347	19,770	4,062	128,429
Investment income	20,000	10	55,908	700	25,169	101,787
Investment gain (loss) from government business enterprise	-	-	-	-	-	-
Gain on sale of tangible capital assets	-	-	-	-	-	-
Total revenue	1,053,159	104,732	414,222	131,811	108,334	1,812,258
Expense						
Salaries	638,641	20,979	164,328	-	56,903	880,851
Employee benefits	152,901	5,331	28,447	-	14,173	200,852
Materials, supplies and services	71,707	32,169	125,245	16,561	13,810	259,492
Scholarships and bursaries	52,513	-	86,673	-	19,005	158,191
Maintenance and repairs	25,370	20,009	1,757	45,739	148	93,023
Utilities	54,829	3,863	774	-	-	59,466
Amortization of tangible capital assets	55,328	12,061	-	92,641	-	160,030
Total expense	1,051,289	94,412	407,224	154,941	104,039	1,811,905
Annual operating surplus (deficit)	1,870	10,320	6,998	(23,130)	4,295	353

University of Alberta Operating Budget



Operating (58%): represents the institution's general operations. The budget process focuses on the allocation of these funds.

University of Alberta Operating Budget

(\$000's)	2020-21	2021-22		2022-23	2023-24	2024-25
	Actual	Budget	Forecast	Budget	Projection	Projection
Revenue (including deferrals)						
Government of Alberta grants	569,645	508,235	508,258	456,463	456,463	456,463
Federal and other government grants	21,955	22,008	22,221	22,799	23,278	23,743
Student tuition and fees	387,315	424,354	430,533	462,705	483,649	509,117
Sales of services and products	75,883	89,700	80,557	84,942	86,726	88,460
Donations and other grants	6,785	8,262	5,890	6,250	6,381	6,509
Investment income	37,333	15,000	25,000	20,000	20,000	20,000
Investment gain (loss) from government business enterprise	(214)	-	-	-	-	-
Gain on sale of tangible capital assets	-	-	592	-	-	-
Total revenue	1,098,702	1,067,559	1,073,051	1,053,159	1,076,497	1,104,292
Expense						
Salaries	655,358	645,034	638,778	638,641	648,000	657,100
Employee benefits	163,817	145,668	148,092	152,901	158,002	162,976
Materials, supplies and services	63,440	80,352	80,540	71,707	73,219	77,464
Scholarships and bursaries	40,039	45,840	46,376	52,513	55,771	58,633
Maintenance and repairs	20,396	33,407	22,996	25,370	25,903	26,420
Utilities	41,163	46,191	49,820	54,829	53,985	54,110
Amortization of tangible capital assets	50,737	53,026	53,506	55,328	60,710	63,809
Total expense	1,034,950	1,049,518	1,040,108	1,051,289	1,075,590	1,100,512
Annual operating surplus (deficit)	63,752	18,041	32,943	1,870	907	55

Provincial Grants

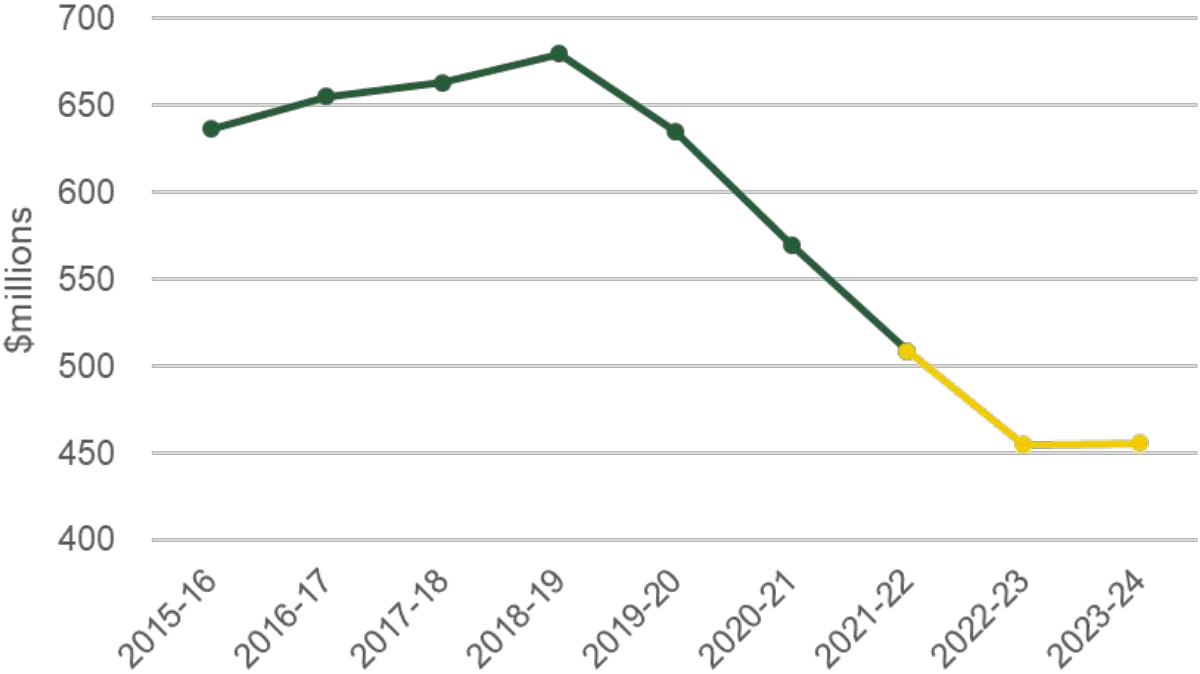
- **Operating Program and Support Grant**
- **Operating Program and Support Grant History**
- **Capital Maintenance Renewal Grant**

Operating and Program Support Grant

- The Operating and Program Support Grant (OPS) is the main source of operating funding provided by the provincial government.
- Funding announcements in the Provincial Budget were largely as expected for the University.
- Our Operating Grant reduction was 10.7% versus the 11.0% that we had expected, which translates into \$1.7 million less of a base reduction than we were forecasting.

Operating and Program Support Grant History

Government of Alberta Grants



Capital Maintenance Renewal Grant

- The GoA has historically provided a grant principally to address deferred maintenance - formerly infrastructure maintenance program (IMP); now capital maintenance and renewal (CMR).
- After an unusually high grant of \$48 million last year, this year the CMR grant will be \$34.9 million, which is closer to recent years' allocation. This is somewhat unexpected as we were informed last year's increase would be clawed back in subsequent years.
- These are the only funds the university uses to address a still-growing deferred maintenance liability.

Tuition & Mandatory Non-Instructional Fees

- **Fall 2022 Tuition Proposal**
 - **Domestic**
 - **International**
 - **Tuition Offset**
- **Fall 2022 Mandatory Non-Instructional Fees Proposal**
- **Exceptional Tuition Increases**
- **U15 Domestic and International Tuition Comparators**
- **Tuition Revenue Sensitivities**

Fall 2022 Tuition Proposal - Domestic

Proposed 7% increase for domestic undergraduate and graduate students.

- Thesis-based graduate students admitted prior to Fall 2020 receive a rebate to 2.67% increase.
- Financial support offset of 15% of increase for domestic students continues (implemented in the fall of 2020).

Tuition Fees - Domestic

Increase of 7% in 2022-23 for Undergraduate and Graduate

Tuition Fees - Domestic*	2021-22	2022-23	Change	Change (%)
Undergraduate, Arts and Science	\$6,091.20	\$6,517.58	\$426.38	7.0
Undergraduate, Business**	\$8,012.48	\$8,573.35	\$560.87	7.0
Undergraduate, Engineering**	\$7,309.44	\$7,821.10	\$511.66	7.0
Graduate Thesis (entry prior to Fall 2020)***	\$3,860.40	\$3,976.21	\$115.81	2.67
Graduate Thesis (Fall 2020 and beyond)	\$4,192.80	\$4,486.30	\$293.50	7.0
Graduate Course-based (per 3 credit course)	\$714.48	\$764.49	\$50.01	7.0

*Programs listed for illustration only. This list is not exhaustive.

**Business and Engineering rates are for students admitted prior to Fall 2022.

***Continuing graduate thesis students increase by 7% with a rebate to bring the effective increase down to 2.67%.

Fall 2022 Tuition Proposal - International

Proposed 4% increase for international undergraduate and graduate students admitted prior to Fall 2020.

- Thesis-based graduate students admitted prior to Fall 2020 are subject to 7% increase, but receive a rebate to 2.67%.
- Financial support offset of 7.55% of total tuition for international students continues.
- Tuition for international students admitted starting in Fall 2020 falls under program-based model. A 2% increase to program-based tuition was already approved for Fall 2022 intake.

Tuition Fees - International

Tuition Fees - International (Legacy)*	2021-22	2022-23	Change	Change (%)
Undergraduate, Arts and Science	\$24,081.60	\$25,044.86	\$963.26	4.0
Undergraduate, Business	\$31,678.80	\$32,945.95	\$1,267.15	4.0
Undergraduate, Engineering	\$28,898.40	\$30,054.34	\$1,155.94	4.0
Graduate Thesis**	\$8,217.60	\$8,464.13	\$246.53	2.67
Graduate Course-based (per 3 credit course)	\$1,562.88	\$1,625.40	\$62.52	4.0

*Programs listed for illustration only. This list is not exhaustive. Rates for students admitted prior to Fall 2020.

**Continuing graduate thesis students increase by 7% with a rebate to bring the effective increase down to 2.67%.

Tuition Fees - International

Tuition Fees - International (Program-based)*	2021-22	2022-23	Change	Change (%)
Undergraduate, Arts and Science	\$29,500.00	\$30,090.00	\$590.00	2.0
Undergraduate, Business	\$35,000.00	\$35,700.00	\$700.00	2.0
Undergraduate, Engineering	\$39,500.00	\$40,290.00	\$790.00	2.0
Graduate Thesis	\$8,700.00	\$8,874.00	\$174.00	2.0
Graduate Course-based (per 3 credit course)	\$1,864.30	\$1,901.52	\$37.22	2.0

*Programs listed for illustration only. This list is not exhaustive. Rates for students admitted in Fall 2020 and beyond.

Note: For Reference Only. International (Program-based) Tuition Fees are approved for Fall 2022.

Tuition Offset

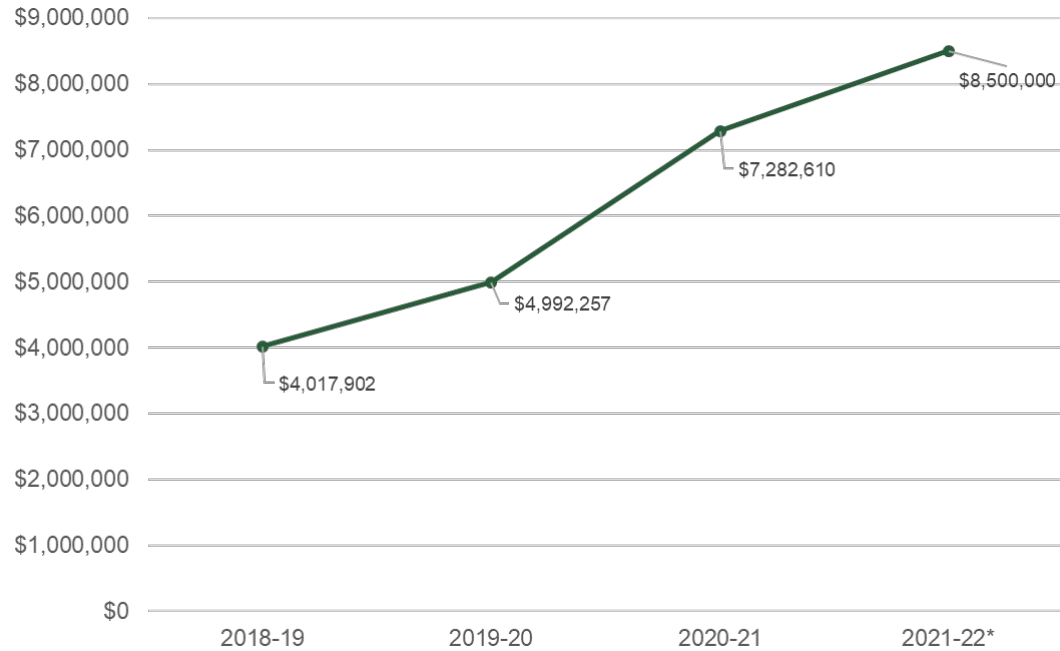
15% of domestic tuition increases and 7.55% of total international tuition are set aside to support student financial supports.

Tuition offsets serve to:

1. Offset potential negative financial impacts from tuition increases, and
2. Continue to support vulnerable student populations (e.g. students from low-income families, students with dependents, Indigenous students, students with disabilities, and students facing emergent financial challenges).

Tuition Offset - *cont'd*

University Operating Bursary Spending



*Projected

Mandatory Non-Instructional Fees (MNIF)

The MNIFs are proposed to increase by 1.38% in 2022-23, as per an agreed upon formula (Academic Price Index) based on the University's cost drivers.

MNIFs (full-time rates, 2 terms*)	2021-22	2022-23 (after API)	Change	Change (%)
Student Health and Wellness	\$127.60	\$129.36	\$1.76	1.38
Student Academic Support	\$517.20	\$524.34	\$7.14	1.38
Athletics and Recreation	\$183.28	\$185.81	\$2.53	1.38

*Annual amounts for full-time enrollment in Fall and Winter terms.

Exceptional Tuition Increases (ETI)

On October 15, 2021, the Board of Governors approved a recommendation for Exceptional Tuition Increases (ETI) for implementation in 2022-23:

- 12 programs affected.
- Applicable to domestic tuition fees only (not international).
- Increases would apply to students admitted in Fall 2022 and beyond only.
- The increase must result in improvements in program quality.
- The Minister has now approved the ETI proposals.

Exceptional Tuition Increase (ETI) - cont'd

Faculty	Program	Approved Tuition 2021-22	Fall 2022 Proposed ETI (\$)	Fall 2022 Proposed ETI (%)	Approved Tuition 2022-23
UNDERGRADUATE					
Business	BComm	\$8,012.48	\$1,761.76	22.00%	\$9,774.24
Engineering	BSc Engineering	\$7,309.44	\$1,789.92	24.50%	\$9,099.36
Law	JD	\$11,701.48	\$3,393.36	29.00%	\$15,094.84
Medicine	BSc Radiation Therapy	\$6,091.20	\$1,218.00	20.00%	\$7,309.20
Medicine	BSc Med Lab Sciences	\$6,091.20	\$1,034.40	17.00%	\$7,125.60
Medicine	DDS	\$23,109.16	\$9,243.60	40.00%	\$32,352.76
Medicine	AP DDS	\$57,093.40	\$9,243.60	16.19%	\$66,337.00
Pharmacy	PharmD	\$11,431.68	\$5,029.12	44.00%	\$16,460.80
GRADUATE					
Business	MBA	\$14,380.80	\$10,243.20	71.23%	\$24,624.00
Engineering	MEng	\$7,345.20	\$1,688.40	22.99%	\$9,033.60
Education	Master Counselling Psych - Course	\$4,268.88	\$4,286.99	100.00%	\$8,573.76
Education	Master Counselling Psych - Thesis	\$4,192.80	\$4,380.96	104.49%	\$8,573.76

U15 Tuition Comparators - Domestic

2021-22 Tuition	Domestic								
	Arts & Social Science Undergraduate			MA			PhD		
	Tuition	MNIFs retained by Institution	Total	Tuition	MNIFs retained by Institution	Total	Tuition	MNIFs retained by Institution	Total
University of Alberta	\$6,091 (10th*)	\$828 (4th*)	\$6,919 (7th*)	\$4,193 (13th*)	\$1,021 (4th*)	\$5,214 (12th*)	\$4,193 (10th*)	\$1,021 (4th*)	\$5,214 (10th*)
AVERAGE (Excluding U of A)	\$ 6,670	\$ 665	\$ 7,335	\$ 6,616	\$ 679	\$ 7,295	\$ 5,095	\$ 690	\$ 5,785
Dalhousie University	\$ 8,346	\$ 710	\$ 9,056	\$ 8,835	\$ 975	\$ 9,810	\$ 6,519	\$ 975	\$ 7,494
McMaster University	\$ 6,224	\$ 687	\$ 6,910	\$ 6,307	\$ 271	\$ 6,579	\$ 6,307	\$ 271	\$ 6,579
Queen's University	\$ 6,083	\$ 568	\$ 6,651	\$ 5,773	\$ 377	\$ 6,150	\$ 5,773	\$ 377	\$ 6,150
University of British Columbia	\$ 5,617	\$ 275	\$ 5,892	\$ 5,198	\$ 235	\$ 5,433	\$ 5,198	\$ 235	\$ 5,433
University of Calgary	\$ 6,166	\$ 719	\$ 6,885	\$ 3,464	\$ 521	\$ 3,985	\$ 3,464	\$ 521	\$ 3,985
University of Manitoba	\$ 4,352	\$ 544	\$ 4,895	\$ 3,808	\$ 650	\$ 4,458	\$ 3,808	\$ 650	\$ 4,458
University of Ottawa	\$ 6,088	\$ 325	\$ 6,413	\$ 7,370	\$ 304	\$ 7,675	\$ 6,367	\$ 304	\$ 6,671
University of Saskatchewan	\$ 6,710	\$ 283	\$ 6,993	\$ 4,473	\$ 338	\$ 4,811	\$ 4,473	\$ 338	\$ 4,811
University of Toronto	\$ 6,100	\$ 1,033	\$ 7,133	\$ 6,210	\$ 1,033	\$ 7,243	\$ 6,210	\$ 1,033	\$ 7,243
University of Waterloo	\$ 6,128	\$ 469	\$ 6,597	\$ 6,762	\$ 598	\$ 7,360	\$ 6,762	\$ 598	\$ 7,360
Western University	\$ 6,050	\$ 513	\$ 6,563	\$ 6,360	\$ 541	\$ 6,901	\$ 6,360	\$ 541	\$ 6,901
McGill University	\$ 8,506	\$ 1,360	\$ 9,866	\$ 8,506	\$ 1,281	\$ 9,787	\$ 2,725	\$ 1,281	\$ 4,006
Universite de Montreal	\$ 8,506	\$ 1,104	\$ 9,610	\$ 12,758	\$ 1,661	\$ 14,419	\$ 4,088	\$ 1,660	\$ 5,748
Universite Laval	\$ 8,506	\$ 718	\$ 9,224	\$ 6,804	\$ 718	\$ 7,523	\$ 3,270	\$ 874	\$ 4,145

*Ranking within U15, based on the highest to lowest tuition costs.

Notes:

1. U of A international graduate tuition figures do not include the \$4,000 Graduate International Tuition (Reduction), which is charged and then remitted.
2. The University of Alberta's "MNIFs retained by Institution" reflect 2 terms for Undergraduate, and 3 terms for Graduate. This allows for the most accurate comparison possible with other U15 institutions.
3. Fees retained by student government and flow-through fees (e.g. U-PASS) are not included.

U15 Tuition Comparators - International

2021-22 Tuition	International								
	Arts & Social Science Undergraduate			MA			PhD		
	Tuition	MNIFs retained by Institution	Total	Tuition	MNIFs retained by Institution	Total	Tuition	MNIFs retained by Institution	Total
University of Alberta	\$29,500 (8th*)	\$828 (5th*)	\$30,328 (8th*)	\$8,700 (12th*)	\$1,021 (5th*)	\$9,721 (11th*)	\$8,700 (7th*)	\$1,021 (5th*)	\$9,721 (6th*)
AVERAGE (Excluding U of A)	\$ 32,544	\$ 718	\$ 33,262	\$ 16,725	\$ 732	\$ 17,457	\$ 11,284	\$ 743	\$ 12,027
Dalhousie University	\$ 23,286	\$ 1,451	\$ 24,737	\$ 16,014	\$ 1,716	\$ 17,730	\$ 6,519	\$ 1,716	\$ 8,235
McMaster University	\$ 37,237	\$ 687	\$ 37,923	\$ 17,096	\$ 271	\$ 17,368	\$ 6,307	\$ 271	\$ 6,579
Queen's University	\$ 50,926	\$ 568	\$ 51,494	\$ 12,927	\$ 377	\$ 13,304	\$ 12,927	\$ 377	\$ 13,304
University of British Columbia	\$ 41,156	\$ 275	\$ 41,431	\$ 9,131	\$ 235	\$ 9,367	\$ 9,131	\$ 235	\$ 9,367
University of Calgary	\$ 22,189	\$ 719	\$ 22,908	\$ 8,081	\$ 521	\$ 8,602	\$ 8,081	\$ 521	\$ 8,602
University of Manitoba	\$ 16,620	\$ 544	\$ 17,164	\$ 7,133	\$ 650	\$ 7,783	\$ 3,808	\$ 650	\$ 4,458
University of Ottawa	\$ 36,161	\$ 325	\$ 36,486	\$ 25,472	\$ 304	\$ 25,776	\$ 6,367	\$ 304	\$ 6,671
University of Saskatchewan	\$ 20,130	\$ 283	\$ 20,413	\$ 8,096	\$ 338	\$ 8,435	\$ 8,096	\$ 338	\$ 8,435
University of Toronto	\$ 58,160	\$ 1,033	\$ 59,193	\$ 26,210	\$ 1,033	\$ 27,243	\$ 6,210	\$ 1,033	\$ 7,243
University of Waterloo	\$ 42,520	\$ 469	\$ 42,989	\$ 22,416	\$ 598	\$ 23,014	\$ 22,188	\$ 598	\$ 22,786
Western University	\$ 36,208	\$ 513	\$ 36,721	\$ 18,984	\$ 541	\$ 19,525	\$ 6,360	\$ 541	\$ 6,901
McGill University	\$ 26,500	\$ 1,360	\$ 27,860	\$ 18,662	\$ 1,281	\$ 19,943	\$ 16,751	\$ 1,281	\$ 18,032
Universite de Montreal	\$ 24,608	\$ 1,104	\$ 25,712	\$ 27,993	\$ 1,661	\$ 29,654	\$ 25,126	\$ 1,660	\$ 26,786
Universite Laval	\$ 19,916	\$ 718	\$ 20,634	\$ 15,933	\$ 718	\$ 16,651	\$ 20,101	\$ 874	\$ 20,975

*Ranking within U15, based on the highest to lowest tuition.

Notes:

1. U of A international graduate tuition figures do not include the \$4,000 Graduate International Tuition (Reduction), which is charged and then remitted.
2. The University of Alberta's "MNIFs retained by Institution" reflect 2 terms for Undergraduate, and 3 terms for Graduate. This allows for the most accurate comparison possible with other U15 institutions.
3. Fees retained by student government and flow-through fees (e.g. U-PASS) are not included.

Tuition Revenue Sensitivities

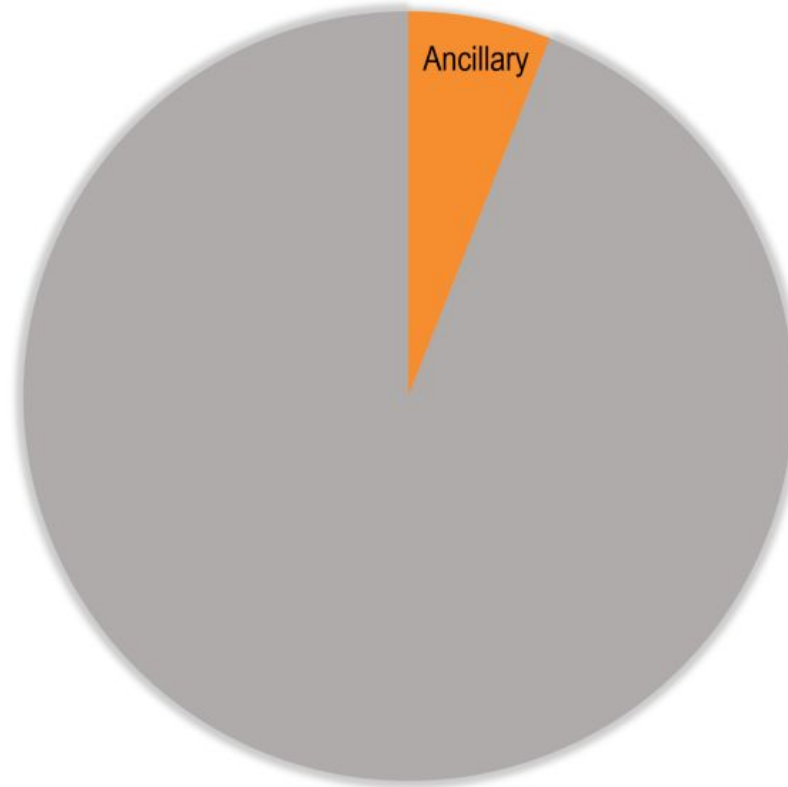
Sensitivity of a 1% change:	2022-23
Tuition Rate - Domestic	\$2.1M
Tuition Rate - International, Legacy	\$0.3M
Tuition Rate - International, Program-based*	\$0.5M
MNIF Rates	\$0.3M
Total Impact of a 1% Change to Rates**	\$3.2M

Undergrad Enrolment Volume (1% change)	\$3.0M
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*Program-based cohort rates are fixed for the entire program duration.

**Reflects a 1% change to instructional rates (Domestic, International- Legacy, International- Program-based (incoming cohort year only)) and MNIF rates.

University of Alberta Ancillary Budget



Ancillary (6%): stand-alone enterprises funded by their own revenues.

University of Alberta Ancillary Budget

(\$000's)	2020-21	2021-22		2022-23	2023-24	2024-25
	Actual	Budget	Forecast	Budget	Projection	Projection
Revenue (including deferrals)						
Government of Alberta grants	-	-	-	-	-	-
Federal and other government grants	-	-	-	-	-	-
Student tuition and fees	-	554	230	565	576	591
Sales of services and products	47,381	75,231	75,638	104,157	106,920	110,470
Donations and other grants	-	-	5	-	-	-
Investment income	1,524	513	830	10	10	10
Investment gain (loss) from government business enterprise	-	-	-	-	-	-
Gain on sale of tangible capital assets	-	-	32,386	-	-	-
Total revenue	48,905	76,298	109,089	104,732	107,506	111,071
Expense						
Salaries	16,690	20,232	19,506	20,979	21,037	21,132
Employee benefits	4,055	5,155	4,743	5,331	5,467	5,596
Materials, supplies and services	20,331	26,673	30,070	32,169	31,773	31,711
Scholarships and bursaries	-	-	2	-	-	-
Maintenance and repairs	15,220	18,731	17,265	20,009	20,637	20,308
Utilities	4,761	3,713	3,942	3,863	3,959	4,057
Amortization of tangible capital assets	10,691	10,773	10,582	12,061	12,876	12,884
Total expense	71,748	85,277	86,110	94,412	95,749	95,688
Annual operating surplus (deficit)	(22,843)	(8,979)	22,979	10,320	11,757	15,383

Summary of Proposed Changes for 2022-23

Residences

- 2.25% increase will be applied to residence rates.*

Meal Plans

- 3.0% increase to all meal plan rates.

Parking

- 2.6% increase to permit rates.
- 10% increase to highest demand permit locations.
- 18% to 22% increase to highest demand visitor rates.

Proposed Residence Rates for 2022-23

What do rate increases look like?

2.25%	Room Type	2022-23 Monthly Rate	2022-23 Monthly Increase
Lister Towers	Single (dorm)	\$1,259	\$28
Residence Saint-Jean	Single (private bath)	\$831	\$18
HUB	4-bedroom	\$744	\$16
Pinecrest / Tamarack	2-bedroom	\$1,220	\$27

20.6%	Room Type	2022-23 Monthly Rate	2022-23 Monthly Increase
Augustana	Renovated Ravine residences only	\$586	\$100

Proposed Meal Plan Rates for 2022-23

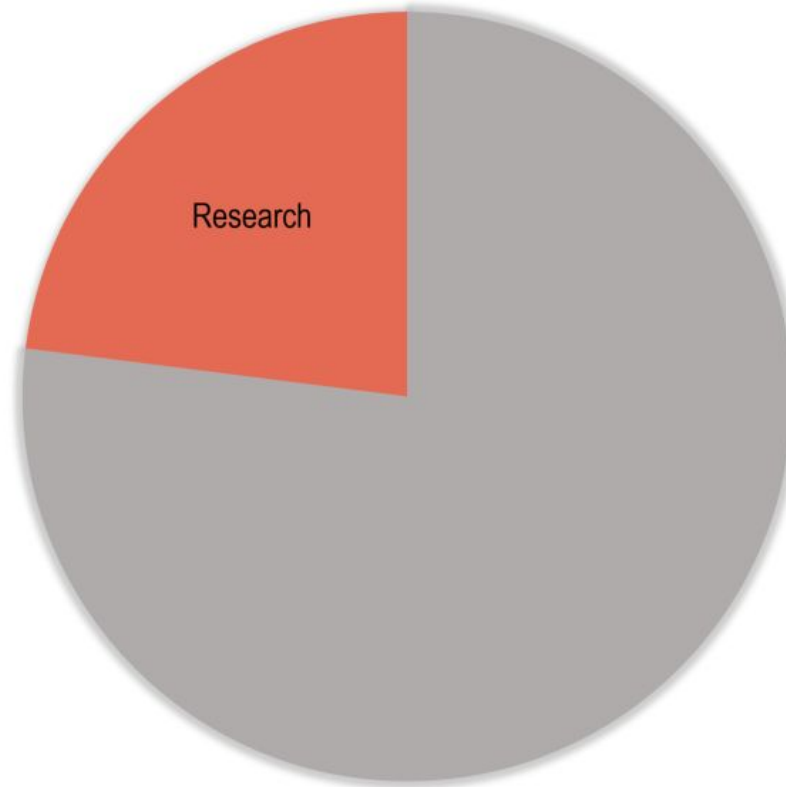
What does a 3% rate increase look like?

	Plan Type	2022-23 Annual Rate	2022-23 Annual Increase
Level 1	7 - Day	\$5,211	\$152
Level 2	5 - Day	\$4,548	\$132

Proposed Parking Rates for 2022-23

Parking Rates	
2.6%	<p>Monthly / Annual Permit Rates</p> <p>Augustana Campus Saint-Jean South Campus Jubilee Parkade Stadium Parkade Windsor Parkade Heated Underground Parking North Campus Evening Rates (secondary, graveyard, motorcycle, and evening)</p>
10%	<p>Monthly / Annual Permit Rates</p> <p>Electrical and Computer Engineering Research Facility Timms / TELUS Education Parkade Surface Lots (E, L, N, Jubilee)</p>
18% to 22%	<p>Visitor Rates</p> <p>Timms / TELUS Education Parkade Surface Lots (A, E, L, N, Jubilee, Stadium Loop, Van Vliet East / West)</p>

University of Alberta Research Budget

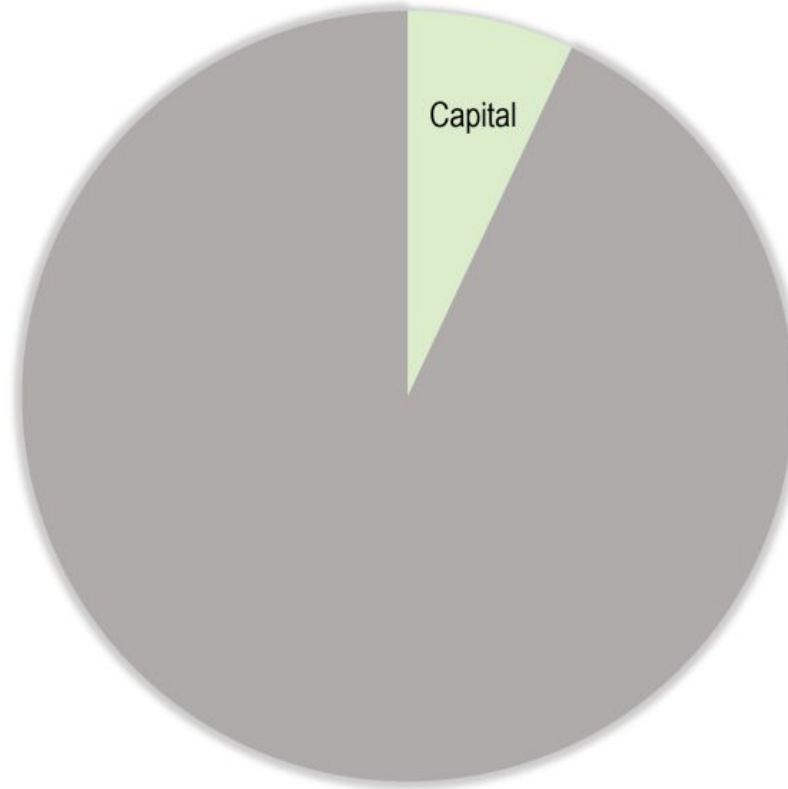


Research (23%): subject to external restrictions, and can only be used for the purposes for which the funds were provided.

University of Alberta Research Budget

(\$000's)	2020-21		2021-22		2022-23	2023-24	2024-25
	Actual	Budget	Forecast	Budget	Budget	Projection	Projection
Revenue (including deferrals)							
Government of Alberta grants	60,898	65,094	68,506	67,723	67,723	67,392	66,595
Federal and other government grants	187,201	162,392	183,527	174,075	174,075	176,688	178,091
Student tuition and fees	-	-	-	-	-	-	-
Sales of services and products	17,363	17,422	19,979	18,169	18,169	18,533	18,903
Donations and other grants	84,656	89,927	105,467	98,347	98,347	99,841	100,677
Investment income	44,526	52,852	63,704	55,908	55,908	57,171	59,067
Investment gain (loss) from government business enterprise	-	-	-	-	-	-	-
Gain on sale of tangible capital assets	-	-	-	-	-	-	-
Total revenue	394,644	387,687	441,183	414,222	414,222	419,625	423,333
Expense							
Salaries	164,921	157,706	175,183	164,328	164,328	164,328	164,328
Employee benefits	28,550	27,964	30,944	28,447	28,447	28,447	28,447
Materials, supplies and services	108,574	110,610	119,066	125,245	125,245	131,452	134,830
Scholarships and bursaries	82,154	84,480	89,465	86,673	86,673	86,673	86,673
Maintenance and repairs	1,594	2,543	1,675	1,757	1,757	1,846	1,938
Utilities	774	479	774	774	774	774	774
Amortization of tangible capital assets	-	-	-	-	-	-	-
Total expense	386,567	383,782	417,107	407,224	407,224	413,520	416,990
Annual operating surplus (deficit)	8,077	3,905	24,076	6,998	6,998	6,105	6,343

University of Alberta Capital Budget



Capital (7%): includes both restricted and unrestricted funding used for major capital/deferred maintenance projects.

University of Alberta Capital Budget

(\$000's)	2020-21	2021-22		2022-23	2023-24	2024-25
	Actual	Budget	Forecast	Budget	Projection	Projection
Revenue (including deferrals)						
Government of Alberta grants	72,209	92,954	76,579	91,431	87,097	84,832
Federal and other government grants	19,499	17,966	17,774	19,910	20,486	21,301
Student tuition and fees	-	-	-	-	-	-
Sales of services and products	-	-	-	-	-	-
Donations and other grants	23,622	23,058	17,037	19,770	20,524	21,797
Investment income	873	-	873	700	700	700
Investment gain (loss) from government business enterprise	-	-	-	-	-	-
Gain on sale of tangible capital assets	-	-	1,933	-	-	-
Total revenue	116,203	133,978	114,196	131,811	128,807	128,630
Expense						
Salaries	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Materials, supplies and services	8,264	3,693	9,677	16,561	1,160	649
Scholarships and bursaries	-	-	-	-	-	-
Maintenance and repairs	29,002	48,413	36,440	45,739	34,096	26,351
Utilities	-	-	-	-	-	-
Amortization of tangible capital assets	96,455	96,074	96,074	92,641	99,151	105,299
Total expense	133,721	148,180	142,191	154,941	134,407	132,299
Annual operating surplus (deficit)	(17,518)	(14,202)	(27,995)	(23,130)	(5,600)	(3,669)

University of Alberta Capital Revenue

(\$000's)	2022-23	2023-24	2024-25
	Budget	Projection	Projection
Provincial Government Grants			
Capital Maintenance Renewal (CMR)	34,914	31,000	34,900
Dentistry/Pharmacy Renewal	56,000	-	-
Subtotal	90,914	31,000	34,900
Other Projects	7,100	2,100	2,100
Total revenue	98,014	33,100	37,000

University of Alberta Materials, Supplies, and Services Budget

(\$000's)

	2022-23	2023-24	2024-25
Project	Budget	Projection	Projection
UA District Energy System (DES)	3,265	512	-
Subtotal	3,265	512	-
Other MSS	13,296	648	649
Total materials, supplies and services	16,561	1,160	649

University of Alberta Maintenance and Repairs Budget

(\$000's)

Project

Health Sciences Library ECHA Integration

Enterprise Square Consolidation

Michener Park Demo

Subtotal

Other Maintenance

CMR* and grant-funded maintenance

Total maintenance and repairs

	2022-23	2023-24	2024-25
	Budget	Projection	Projection
Health Sciences Library ECHA Integration	8,800	1,584	-
Enterprise Square Consolidation	4,950	-	-
Michener Park Demo	2,283		
Subtotal	16,033	1,584	-
Other Maintenance	8,593	4,006	2,075
CMR* and grant-funded maintenance	21,113	28,506	24,276
Total maintenance and repairs	45,739	34,096	26,351

**CMR projects included in both maintenance and TCA.*

University of Alberta Tangible Capital Acquisitions Budget

(\$000's)

Project	2022-23	2023-24	2024-25
	Budget	Projection	Projection
Dentistry Pharmacy Renewal & Repurpose	48,971	39,732	-
Biological Sciences- Zoology Wing	8,500	7,200	180
UA District Energy System (DES)	6,228	976	-
Lister Centre Classic Towers- Kelsey Hall	5,123	-	-
CAB Renovation (East Side)	3,850	-	-
Morrison Structures Lab	3,747	-	-
Health Science Infrastructure Optimization	3,741	1,000	-
Diwan Pavilion	2,370	-	-
HUB Mall Phases 7, 8 and 9	2,000	4,750	-
Lister Centre Classic Towers- Henday Hall	1,134	-	-
Subtotal	85,664	53,658	180
Other Capital Projects	18,439	1,800	41,250
CMR Capital*	29,803	4,634	14,904
Total tangible capital acquisitions	133,906	60,092	56,334

*CMR projects included in both maintenance and TCA.

Capital Budget 2022-23

Principally strives to maintain and strengthen our position as a centre of world-class teaching and research.

Recognizes the imperatives of:

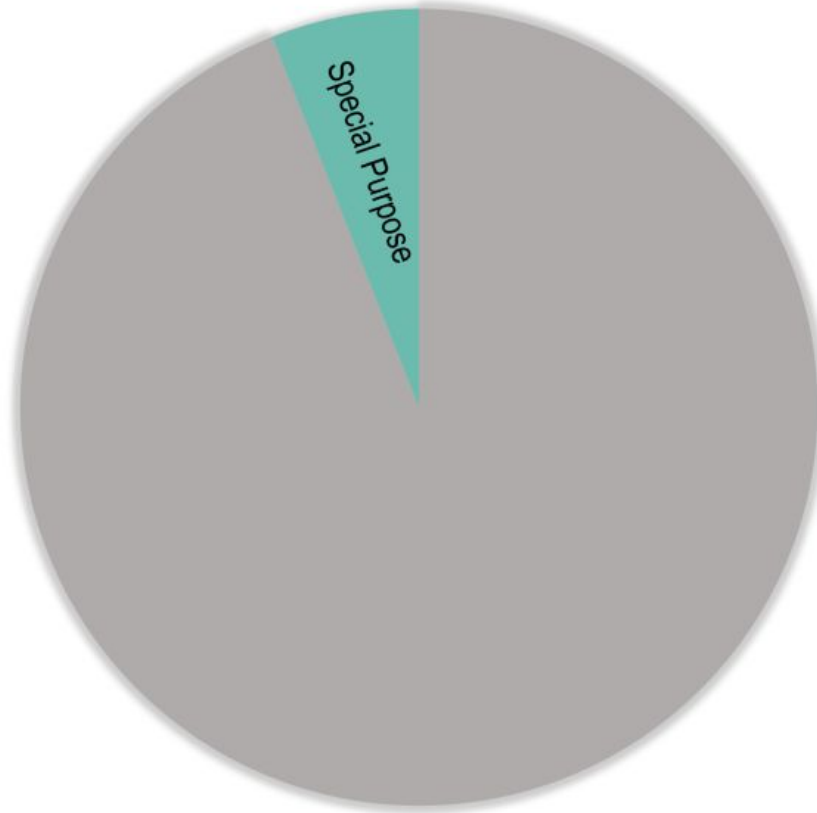
- Providing functional spaces to serve the university for the long-term
- Maximizing utilization of university-owned space
- Reducing overall footprint – space incapable of serving over the long-term
- Reducing our deferred maintenance liability

Capital Projects

Funded Projects	
2021 - 2024	2022 - 2025
Biological Sciences Brain and Aging Research Facility Central Academic Building Chemistry West - 1st and 2nd floor Chemistry electrical vault Clinical Sciences Diwan Pavilion (UABG) Edmonton Clinic Health Academy / John Scott Library Enterprise Square Fine Arts Building Lister Towers Morrison Structures Lab Tory University Commons	Biological Sciences Brain and Aging Research Facility Campus Saint-Jean electrical vault + Central Academic Building Chemistry West - 1st and 2nd floor Chemistry electrical vault Clinical Sciences Diwan Pavilion (UABG) DES - Cooling Plant river water intake Edmonton Clinic Health Academy / John Scott Library Fine Arts Building Enterprise Square Lister Towers Morrison Structures Lab Students' Union Building electrical vault Students' Union Building - Myer Horowitz Theatre Tory University Commons

2022-23 Aspirational Projects*	\$ million
Universiade Pavilion (Butterdome)	32.50
Education Complex	21.95
College of Social Sciences and Humanities - space optimization	72.80
<i>*top three - pending funding</i>	

University of Alberta Special Purpose Budget



Special Purpose (6%): primarily related to the Academic Medicine and Health Services Program, and annual endowment spending allocations from non-research related endowments.

University of Alberta Special Purpose Budget

(\$000's)	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Budget	Forecast	Budget	Projection
Revenue (including deferrals)					
Government of Alberta grants	77,234	73,129	77,024	78,980	80,404
Federal and other government grants	-	-	-	-	-
Student tuition and fees	-	-	-	-	-
Sales of services and products	8	129	129	123	124
Donations and other grants	4,894	3,114	5,041	4,062	4,472
Investment income	19,430	22,904	29,744	25,169	26,591
Investment gain (loss) from government business enterprise	-	-	-	-	-
Gain on sale of tangible capital assets	-	-	-	-	-
Total revenue	101,566	99,276	111,938	108,334	109,700
Expense					
Salaries	54,533	50,524	50,097	56,903	58,139
Employee benefits	12,289	14,265	11,793	14,173	14,464
Materials, supplies and services	14,417	18,140	16,108	13,810	14,292
Scholarships and bursaries	16,250	11,859	15,000	19,005	20,254
Maintenance and repairs	52	100	50	148	153
Utilities	-	-	-	-	-
Amortization of tangible capital assets	-	-	-	-	-
Total expense	97,541	94,888	93,048	104,039	107,302
Annual operating surplus (deficit)	4,025	4,388	18,890	4,295	4,289

Questions?



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