

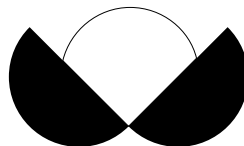
University Funding Cuts: Shortchanging Ontario Students

By Hugh Mackenzie and Mark Rosenfeld

April 2002
ISBN: 0-88627-292-0

About the authors:

Hugh Mackenzie is Director of Research at the United Steelworkers of America and a CCPA Research Associate. Mark Rosenfeld is Director of Research at Ontario Confederation of University Faculty Associations.



Canadian Centre for Policy Alternatives
410-75 Albert Street, Ottawa, ON K1P 5E7
tel: 613-563-1341 fax: 613-233-1458
email: ccpa@policyalternatives.ca
<http://www.policyalternatives.ca>

Introduction and summary

The decade of the 1990s was not a good one for universities or their students in Ontario. Beginning in 1993-4, as the then-NDP Government reacted to the economic recession by cutting back on public spending in all areas, provincial support for the university sector has declined in every year, when measured on a real, per-student basis.

Between 1990-91 and 2000-1, enrolment increased by 8%; the cost of living increased by more than 20%; yet provincial grants actually declined by 5%.

In dollar terms, data prepared by the Council of Ontario Universities show that provincial funding for universities declined by \$635 million between fiscal year 1990-1 and fiscal year 2000-1.¹

Preliminary data for 2001-2 show enrolment growth of 5% coupled with a slight

reduction in provincial operating grants. The problem is clearly going to get worse.

The cuts in university funding in the 1990s were justified by Governments on the argument that economic recession had damaged the provincial government's revenue base and reduced its ability to pay. However, most of the cuts actually took place after economic recovery was well under way, as Figure 1 shows. Indeed, the chart shows a negative relationship between the rate of real economic growth in Ontario and the rate of real growth in per-student grants.

By 1994-5, the last year before the change in government from the NDP to the Conservatives, university grants had fallen behind by \$173 million. More than two thirds of the cut in funding took place under the Conservatives, after economic recovery was well under way, and at a time in which the drain on provincial govern-

Figure 1
Provincial grants and the economy

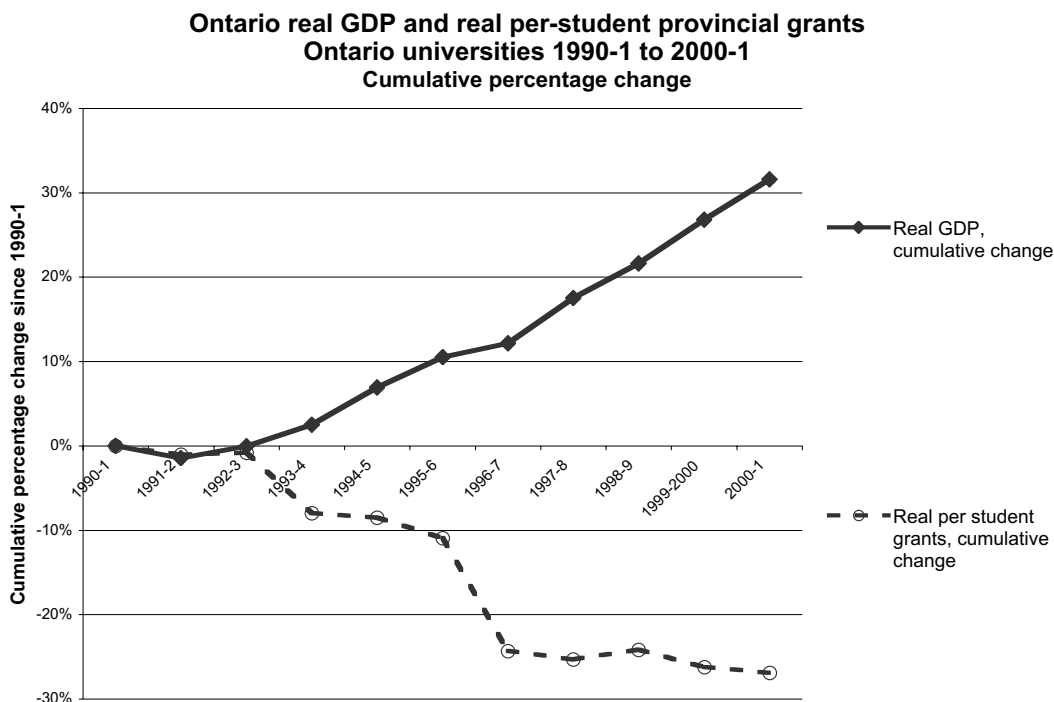
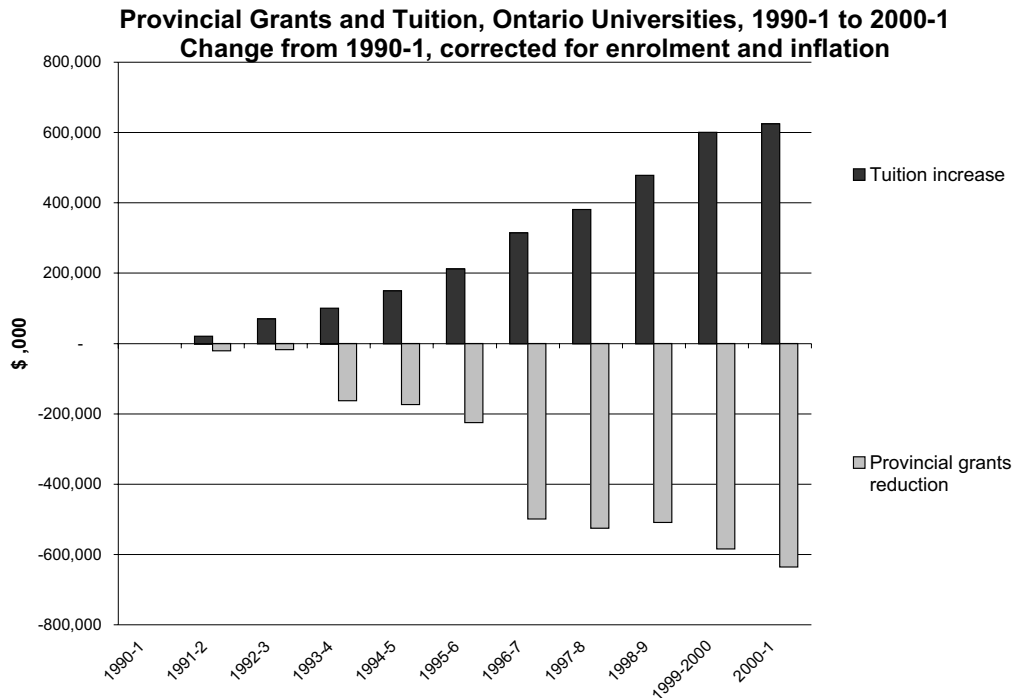


Figure 2
Provincial grants and tuition



ment finances was created by tax cuts, not a weak economy.

Over the 1990-1 to 2000-1 period, the cuts in grants were almost exactly balanced by increases in student tuition. However, from the perspective of the universities themselves, that is not the whole story.

Mandated student financial aid offset against tuition increases have reduced the net benefit to the institutions from tuition increases, with the result that the net combined revenue, in real per student terms, has declined substantially since 1990-1, as Figure 3 shows.

A detailed review of provincial data on university finance and enrolment and individual university financial statements provides a sobering picture of what has taken place.

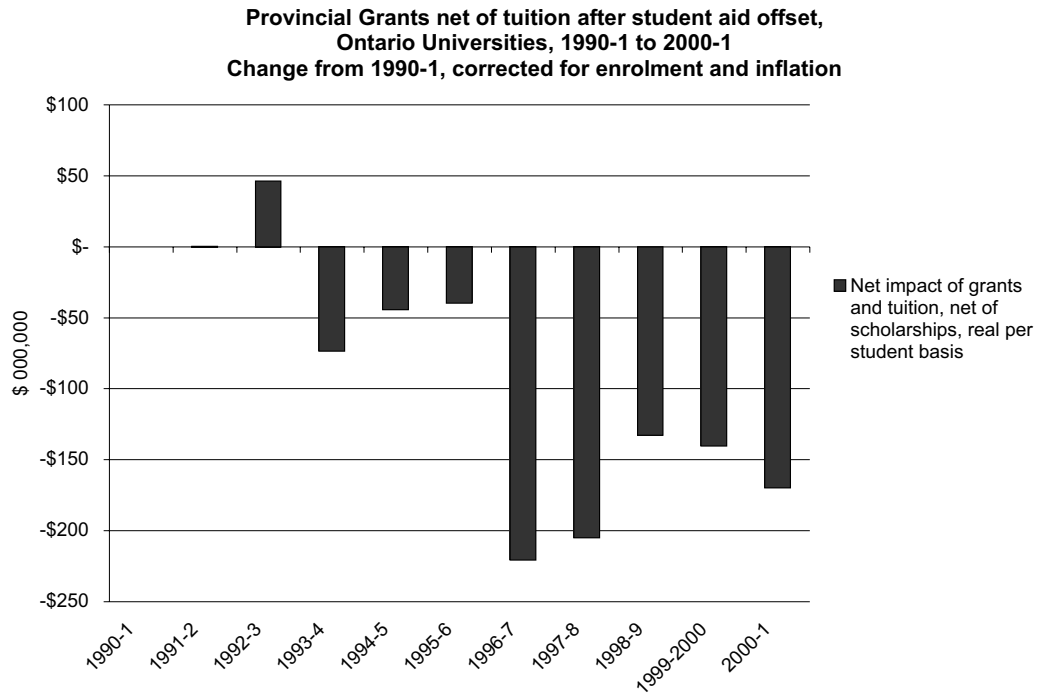
Since the election of the first Harris Government in 1995, university finance has been radically undermined. Measured on

a consistent basis, and allowing for inflation and enrolment growth, Ontario's operating support for universities declined by \$348 million, or 17% between 1995-6 and 2000-1.

A level of support that was already below that of every province except for Nova Scotia on a per-student basis, and the lowest in Canada on a per-capita basis, has declined even further. The funding gap between Ontario and the average of the nine other provinces widened from \$1,114 per student in 1995-6 to \$1,734 per student in 2000-1.²

Without exception, Ontario's universities have responded to this drastic cut in public support for higher education by raising student tuition and fees and by increasing their reliance on private contracts and donations from wealthy individuals and corporations to fund their operations.

Figure 3
Net impact of grants and tuition on university revenue



A review of university financial statements for 1995-6 and 2000-1 reveals that, after correcting for enrolment growth, tuition and fees increased by \$656 million or 86% over the period. Even after allowing for inflation – in other words, accepting as the standard for comparison tuition and fee increases that match the rate of inflation – tuition and fees increased by \$579 million, or 69%.

The review also shows that the Ontario Government’s requirement that a percentage of any tuition increases be reserved for student financial assistance has had only a limited mitigating impact on the overall tuition burden.

This change amounts to an attack on the principle of universal accessibility that has historically been one of the strengths of Canada’s public university system. High levels of tuition, together with the prospect of graduating with substantial personal

debts stands as significant barrier to students whose families are of modest means.

Restricting accessibility would be of concern if its only impact were to limit the choices open to qualified students of modest means. But if there is any truth at all to the claim that Canada’s economic future depends on our ability to maintain and develop a highly skilled and well-educated work force, Ontario’s policies are damaging Canada’s future economic prospects as well.

The universities themselves have been placed in an impossible situation. If they are to stand any chance of maintaining the quality of their current programming, universities have no choice but to impose tuition increases to the maximum level permitted by the provincial government even though they know that, in doing so, they are participating in an attack on one of the

central principles underlying the idea of public post-secondary education itself.

Furthermore, current restrictions on tuition increases, including the 30% financial assistance hold-back, mean that net revenue from tuition will fail to keep pace with inflation. With operating grants in decline and tuition increases unable to take up the slack in the future, universities are turning to private sector “partnerships” and donations from wealthy individuals and corporations to fill the funding gap.

Because universities differ substantially in their ability to raise funds from these sources, a class system is emerging among Ontario universities based not on the quality of the institutions themselves, but on the wealth of their graduates and the attractiveness of their research programs to private investors.

Thus thanks to six years of tax-cut driven fiscal constraints on the university system and a policy disregard for the impact of tuition increases on students, the two most cherished precepts of public post-secondary education – accessibility and independence – are threatened.

In many other areas of spending cuts, the impacts have remained largely invisible to the public until a crisis brought them to public attention. This is not the case, however, with public perceptions of the financial state of the post-secondary education system.

A recently-released survey conducted for the Ontario Confederation of University Faculty Associations found 75% of Ontario residents expressing concerns about accessibility of post-secondary education; 81% of parents with children about to enter the system. And a significant majority of Ontario residents point to high tuition fees and under funding of the system

relative to enrolment-driven needs as the cause of their accessibility concerns.

Provincial grants

Ontario’s policies with respect to operating grants to universities were changed in two respects by the Conservatives. Operating funding, both student driven and general, has been reduced. On top of this change, however, the provincial government imposed tighter restrictions the definition of grant-eligible enrolment.

Total enrolment at Ontario universities increased between 1995-6 and 2000-1, from 260,000 to 269,000 while over the same period, grant-eligible enrolment actually declined, from 255,000 to 252,000 because of restrictions on eligibility for funding introduced by the Conservative Government.³

Using data⁴ provided by the Ministry of Training, Colleges and Universities and the Council of Ontario Universities, it is possible to separate the impacts of these two policies on total university grants.

The results of the analysis of provincial grants are presented in Table 1.

The first line of the table reproduces total operating grants for 2000-1.

The second line is the actual total operating grants for 1995-6. It reveals an absolute decline in total operating grants of \$92 million from 1995-6 to 2000-1.

However, this reduction is the result of the interaction of the general reduction in support and the restrictions on grant eligibility. To separate the effects of these two changes, we first estimated the cut on a per student basis, measuring enrolment as eligible Full Time Equivalent enrolment. 1995-6 operating grants were expressed on a per-eligible-FTE enrolment basis, and then expanded to a total based on 2000-1 eligible

Table 1
Provincial Grants — \$,000,000

	Operating Grants	Change	% change
2000-1 Actual	1,703		
1995-6 Actual	1,794	(92)	-5.1%
1995-6 adjusted to 2000-1 Eligible FTE	1,782	(79)	-4.4%
1995-6 adjusted to 2000-1 Total FTE	1,863	(160)	-8.6%
1995-6 adjusted to 2000-1 CPI & Total FTE	2,050	(348)	-17.0%

FTE enrolment. The difference between this amount and actual grants for 2000-1, presented on line 3 of Table 1, implies that after the change in the definition of eligible FTE enrolment is taken into account, the cut shrinks to \$79 million. This implies a cut of \$12 million resulting from the definition change.

To determine the impact of the restriction on the definition of FTE enrolment eligible for grants on university funding, it is necessary to estimate what eligible FTE enrolment would have been had the eligibility criteria not been changed. This figure was estimated, for each university, by assuming that eligible FTE enrolment would have increased at the same rate as total FTE enrolment, had the eligibility criteria not been changed. Line 4 of Table 1 presents an estimate of what 1995-6 grants would have been had the per-eligible FTE amounts not been changed and the eligibility criteria not been changed. That produces a total estimated cut of \$160 million, \$69 million of which is attributable to the Government's failure to keep pace with enrolment growth.

Finally, the amount that would have been required to maintain the real value of the 1995-6 level of operating support, measured on a consistent per-FTE enrolment basis. This is calculated by inflating the 2000-1 FTE adjusted 1995-6 operating grants figure by the increase in the Consumer Price Index for Ontario between fiscal year 1995-6 and fiscal year 2000-1.

The conclusion is presented in Line 5 of Table 1. To maintain the real, per-student value of Ontario's 1995-6 operating grant commitment to universities in Ontario, grants would have had to increase to \$2.050 billion. The actual figure of \$1.703 billion represents a cut, in real terms and allowing for enrolment growth, of \$348 million, or 17% compared with the adjusted 1995-6 figure.

That cut breaks down as follows:

Absolute \$ reduction, formula based:	\$ 79 million
Restriction on eligible FTEs:	\$ 12 million
Failure to match enrolment growth:	\$ 69 million
Decline in real value:	\$188 million
TOTAL:	\$348 million

These results are for 2000-1. Based on preliminary Ministry grants data for 2001-2, which show a slight cut in grants from 2000-1 to 2001-2, the corresponding total for 2001-2 will be an estimated \$404 million. In other words, provincial grants to universities for 2001-2 were more than \$400 million below their 1995-6 level, after adjustment for inflation and enrolment growth.

Tuition

Coincident with the reduction in provincial grants, the Provincial Government has per-

mitted universities to raise student tuition and fees.

All universities have taken advantage of this flexibility.

To determine the overall impact on tuition levels of this change in provincial policy, data on tuition and fees were drawn from summaries of university financial statements prepared by the Council of Ontario Universities for fiscal years 1995-6 and 2000-1.

In raw form, the data show that tuition has increased from approximately \$798 million in 1995-6 to \$1,421 million in 2000-1, an increase of \$623 million or 78%.

In order to provide a meaningful comparison with the change in grants, data for the 1995-6 comparison base were adjusted to reflect growth in enrolment and inflation.

Line 3 of Table 2 adjusts the 1995-6 base to reflect growth in total FTE enrolment. It shows that, of the \$623 million growth in tuition, \$27 million is explained by enrolment growth.

Line 4 of Table 2 adjusts 1995-6 tuition, adjusted for total FTE growth, for the growth in the Consumer Price Index for Ontario for the period 1995-6 to 2000-1. The adjusted total reflects the real growth in

tuition, after adjusting for enrolment growth and inflation. In this analysis, inflation explains a further \$83 million of the increase from 1995-6 to 2000-1.

After these adjustments, the analysis shows that tuition, on a real per student basis, has increased from \$908 million to \$1,421 million – an increase of \$503 million or 57%.

The aggregate numbers alone, however, do not tell the entire story. Provincial regulations have required universities to set aside or hold back a percentage of tuition increases for enhanced student financial assistance. The required percentage has varied over the period 1996-7 to 2000-1 from 10% to the current 30%.

Because of the hold-back, the estimated tuition increase of \$513 million, calculated on a consistent real per student basis, overstates both the additional revenue received by universities.

For tuition increases permitted by the Provincial Government since 1995-6, the weighted average hold-back is 20.4%.⁵

The results of adjusting tuition increases for this weighted average hold-back are presented in columns 2 and 3 of Table 3. This analysis shows that, after adjusting for

Table 2
Tuition — \$,000,000

	Tuition/Fees Tuition & Fees, Credit	Change	% change
2000-1 Actual	1,421		
1995-6 Actual	798	623	78.1%
1995-6 adjusted to 2000-1 Total FTE	825	596	72.3%
1995-6 adjusted to 2000-1 CPI & Total FTE	908	513	56.5%

Table 3
Tuition net of student aid offset — \$,000,000

	Tuition & Fees, Credit	Change	% change
2000-1 Actual	1,321		
1995-6 Actual	798	523	65.6%
1995-6 adjusted to 2000-1 Total FTE	825	497	60.2%
1995-6 adjusted to 2000-1 CPI & Total FTE	908	413	45.6%

enrolment growth, inflation, and the student assistance hold-backs required by the province over the period, the net tuition impact on university operations is \$413 million – a net increase of 46%.

This figure compares with the reduction in grants, on a real per student basis \$348 million over the same period.

These data illustrate clearly the two key facts with which students and universities are forced to deal as a result of provincial funding cuts and mandated tuition increases.

For students, average tuition has increased by 72%. After allowing for inflation in the base, the increase is 57%.

For universities, the financial reality is that increased tuition, once hold-backs are taken into account, only slightly more than offsets the reduction in provincial grants.

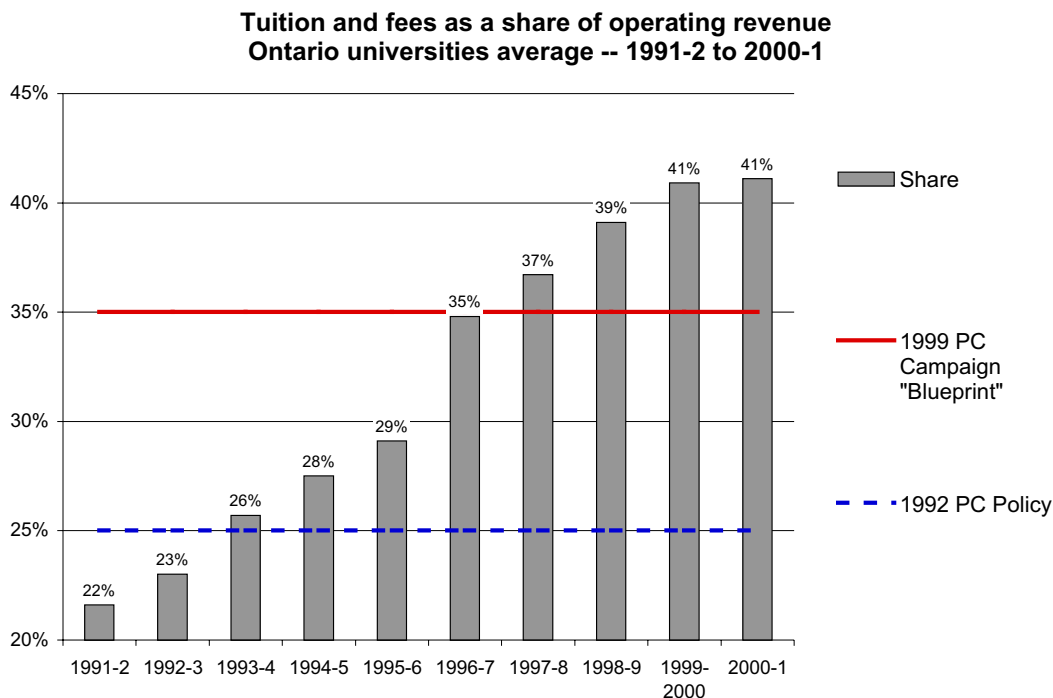
Tuition share of university operating costs

No-one should be surprised at the fact that the Conservatives have focused on tuition increases as part of their overall fiscal policy.

Tuition increases formed part of the Conservative Party's policy framework as early as 1992. In its 1992 education policy document, *New Directions II: A Blueprint for Learning in Ontario*, the party called for an increase in tuition to 25% of the cost of higher education.

In the 1999 election platform document, also called *Blueprint*, the government credited itself with having achieved an even higher target. "Tuition fees are an important part of the way we fund a healthy post-secondary education system. ... To restore the balance in funding for colleges and universities, we brought tuition fees back to

Figure 4
Share of tuition in Ontario universities' operating revenue, 1991-2 to 2000-1



the reasonable and affordable 35% [of the cost of providing university and college courses].”

As Figure 4 makes clear, the Tories’ target for the student tuition burden has been “overachieved” by a substantial amount.

From levels of 22% in 1991-2 and 29% in 1995-6, the year of the change in government in Ontario, tuition increased to 41% of operating revenue by 2000-1.

To put this into perspective, the increase beyond the Conservatives’ 1992 target of 25% represents an additional burden on students of \$375 million and a corresponding reduction of \$375 million in provincial support.

Institution-by-institution results

Within the totals for Ontario universities discussed above, there is some considerable variation from institution to institution.

Table 4 presents the data for the change in grants (nominal and adjusted for enrolment and inflation).

Three universities – Brock, Nipissing and Ryerson show absolute dollar increases in grants between 1995-6 and 2000-1. These increases reflect special factors affecting these institutions. Ryerson’s grants reflect the transition to University from Polytechnical Institute and the addition of a graduate program. Nipissing has also

Table 4
Institution level analysis – provincial grants

Institution	Absolute dollar change in grants \$,000 [2001-2 grants minus 1995-6 grants]	Absolute dollar change in grants, per student	Total \$ change \$,000 [2000-1 grants minus 1995-6 grants, adjusted for total enrolment growth and inflation]	Per Student
Brock	2,149	251	(4,258)	(497)
Carleton	(5,550)	(373)	(4,552)	(306)
Guelph	(1,616)	(112)	(30,286)	(2,092)
Lakehead	(2,815)	(498)	(1,003)	(177)
Laurentian (incl. Algoma & Hearst)	(2,365)	(444)	4,859	911
McMaster	(8,382)	(535)	(22,776)	(1,453)
Nipissing	1,694	602	(2,516)	(895)
OCAD	(1,005)	(512)	(3,293)	(1,679)
Ottawa	(9,115)	(478)	(26,165)	(1,371)
Queen's	(4,782)	(287)	(29,216)	(1,752)
Ryerson	11,863	752	1,821	115
Toronto	(51,000)	(1,030)	(127,640)	(2,578)
Trent	(567)	(121)	(3,223)	(686)
Waterloo	(8,131)	(445)	(30,733)	(1,684)
Western	(2,445)	(92)	(29,915)	(1,129)
Wilfrid Laurier	(137)	(16)	(13,786)	(1,652)
Windsor	(5,554)	(496)	(7,936)	(708)
York	(3,847)	(129)	(16,947)	(569)
TOTAL	(91,605)		(347,566)	

Sources:

Enrolment -- Ontario Ministry of Training, Colleges and Universities

Grants -- Consolidated University Financial Statements provided by Council of Ontario Universities, 1995-6 and 2000-1

CPI Ontario -- Statistics Canada

benefited from the transition to full university status.

However, all universities in Ontario, with the exception of Laurentian, show substantial reductions in grants, when the data are adjusted to reflect enrolment growth and inflation. The adjusted grants increase for Laurentian reflects that institution's substantial decline in total enrolment over the period.⁶

The 11 Ontario universities with enrolment over 10,000, which together account for 86% of total university enrolment in the province, lost an absolute total of \$89 million between 1995-6 and 2000-1. Adjusted

for inflation and enrolment growth, the loss comes to \$324 million for these 11 institutions.

The biggest losers, on an adjusted basis, were the University of Toronto (\$127 million), Waterloo, (\$31 million), Western (\$30 million), Guelph (\$30 million) and Queen's (\$29 million).

On a per-student basis, the biggest losers were the University of Toronto (\$2,578) and Guelph (\$2,092). Major universities typically lost between \$1,500 and \$2,000 per student in grants.

Table 5 shows tuition (nominal, adjusted for enrolment and inflation and fur-

Table 5
Institution level analysis — tuition

Institution	Absolute dollar tuition \$,000 [2000-1 tuition & fees minus 1995-6 tuition & fees]	Absolute dollar tuition per student	Total \$ gain \$,000 [2000-1 tuition & fees minus 1995-6 tuition & fees, adjusted for total enrolment growth and inflation	Per Student	Net Total \$ gain \$,000 [2000-1 tuition & fees adjusted for hold-back minus 1995-6 tuition & fees adjusted for total enrolment growth and inflation	Per Student
Brock	16,193	1,891	12,545	1,465	9,636	1,125
Carleton	20,724	1,394	21,293	1,432	16,537	1,112
Guelph	28,158	1,945	17,328	1,197	13,458	930
Lakehead	6,241	1,104	7,224	1,278	5,612	993
Laurentian	6,246	1,172	8,705	1,633	6,695	1,256
McMaster	29,757	1,898	24,297	1,550	18,627	1,188
Nipissing	6,236	2,218	3,411	1,213	2,844	1,011
OCAD	4,269	2,176	3,037	1,548	2,358	1,202
Ottawa	43,671	2,288	37,557	1,968	29,088	1,524
Queen's	47,674	2,859	37,962	2,277	30,541	1,831
Ryerson	27,507	1,744	20,834	1,321	15,565	987
Toronto	144,367	2,916	115,683	2,337	99,070	2,001
Trent	10,166	2,165	8,710	1,855	7,084	1,509
Waterloo	47,469	2,600	38,027	2,083	31,913	1,748
Western	78,965	2,981	66,228	2,501	52,472	1,981
Wilfrid Laurier	20,310	2,433	13,411	1,607	10,403	1,246
Windsor	16,416	1,465	15,063	1,344	11,865	1,059
York	68,884	2,314	61,954	2,081	49,727	1,670
TOTAL	623,253		513,270		413,493	

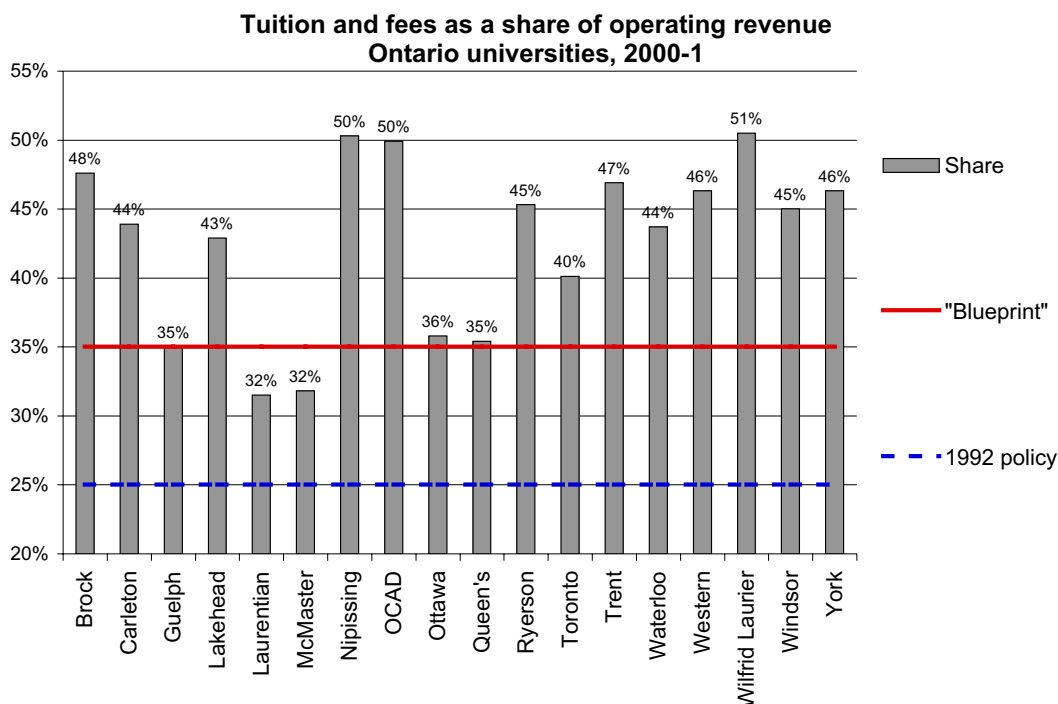
Sources:

Tuition & Fees -- Consolidated University Financial Statements, COU, 1995-6 and 2000-1

CPI Ontario -- Statistics Canada

Holdback calculated from Tuition, Consolidated University Financial Statements, COU, 1995-6 and 2000-1 based on Ministry holdback formula

Figure 5
Institution level analysis — tuition share of operating revenue



ther adjusted to reflect the provincial student assistance hold-back requirement).

The 11 largest universities increased tuition by a total of \$513 million; with a net benefit of \$423 million after the student aid hold-back.

With the hold-back, the 11 largest universities as a group raised approximately \$100 million more from tuition and fee increases than they lost from provincial grants reductions.

The largest tuition increases were at Queen's (\$2,851); York (\$2,734); Wilfrid Laurier (\$2,353); and Western(\$2,060).

As is the case with other institution-by-institution measures, tuition varies substantially as a share of operating revenue from university to university. In 2000-1, the share ranged from a low of 32% at Laurentian and McMaster to a high of over 50% at Nipissing, Ontario College of Art and Design and Wilfred Laurier.

Every institution was substantially above the 1992 25% figure; all but two were above the 1999 figure of 35%.

Shrinking accessibility: reality and public perception

The persistence of cutbacks over the past ten years suggests that Ontario governments have seen university funding cutbacks as an easy target, whenever they feel pressure to reduce provincial spending, and regardless of whether the pressure is based on a weak economy or the need to pay for tax cuts.

And their reliance on tuition increases suggests that, to date, governments have believed they can get away, politically, with imposing the burden of their cuts on students and their families.

Recent evidence suggests, however, that the days of treating universities and stu-

dents as easy pickings, politically, are coming to an end.

A poll conducted by Feedback Research Corporation for the Ontario Confederation of University Faculty Associations (OCUFA) identified significant concerns on the part of Ontario residents concerning the accessibility of publicly funded university education in Ontario.⁷

A strong majority of residents (75%) surveyed since September 2001 are concerned that Ontario children will be unable to attend a publicly funded university in Ontario. 81% of parents with children about to enter the post-secondary system (currently in grade 11 & 12) expressed anxiety about their kids' inability to pursue their studies.

High tuition fees were the most often cited reason for this concern. More than half of the respondents (52%) singled out higher tuition fees as the principal cause for their concern.

Concerns were also raised about the capacity of the university system in this province to handle increased enrolment resulting from the arrival of the so-called double cohort (two years of high school students – the last OAC class and the first year of graduates of the new 4-year high-school program graduating at the same time).

In the survey, the Ontario government is blamed for the condition of post-secondary education. Almost three-quarter of residents (73%) - including 83% of parents with kids at home - give the Ontario government a "C" grade or less for their handling of post-secondary education. And things are not expected to improve.

The survey revealed substantial support for provincial re-investment in the post-secondary education system.

- 81% would support the expansion of the government-sponsored student grant program;
- 81% of respondents support the hiring of more full-time faculty members;
- 81% would support increased government funding to solve the faculty shortage problem;
- 79% would support the expansion of the government-sponsored student loan program; and
- 78% would support increased government funding of post-secondary institutions, while only 15% hold the opposite view. Moreover, 91% of parents with high school kids support increased government funding of post-secondary education.
- 86% of Ontario residents – and 93% of parents with kids in grade 11 and 12 – support lowering tuition fees as a way to improve access to post-secondary education in Ontario.

Conclusion

After a decade of cuts in provincial funding, motivated initially by the early 1990s recession and later by the need to generate cash to pay for tax cuts, Ontario universities are financially crippled. The province's reliance on tuition to offset funding shortfalls has imposed extremely onerous burdens on students.

Even in normal circumstances, this would be cause for alarm. But with the double-cohort of high school graduates about to enter the system, a deepening crisis in the system is about to get much worse. And a generation of Ontario students is being short-changed.

Endnotes

¹ Calculated from Ontario Universities – 2000 Resource Document, Council of Ontario Universities, May 2001, tables 1.1 and 1.2 and Statistics Canada, Consumer Price Index, Ontario.

² *ibid*, tables 2.3 and 2.4.

³ Beginning in 1996-7, the Government restricted funding for students attending Ontario universities on student visas and limited the number of years of support provided for graduate students.

⁴ See Appendix for description of data sources.

⁵ In 1996-7, regulated tuition was increased by 10%, with an additional 10% subject to a 10% hold-back (i.e. 10% plus a net 9%). In 1997-8, universities were permitted an average discretionary increase of 10%, with a required hold-back of 30%. In 1998-9 and 1999-2000 combined, tuition increases of 20% were permitted, with a 30% hold-back. For 2000-1, an increase of 2% was permitted, subject to a 30% hold-back for enhanced financial assistance. The weighted average hold-back of permitted tuition increases between 1995-6 and 2000-1 is estimated as 20.4%.

⁶ Laurentian is the exception because under the complex university operating grant funding

formula, universities with declining enrolment on a per-student basis fare better than those with increasing enrolment.

⁷ A total of 2000 telephone interviews were conducted for this research project between September 7th, 2001 and February 25th, 2002. The margin of error for a sample of this size is +/- 2.2 percentage points, 19 times out of 20.

The first poll was conducted with 500 residents of the 905 region (the “905 doughnut”) between September 7 and 10, 2001. The second poll was conducted with 500 residents of the London region (comprising the electoral ridings of London North-Centre; London-Fanshaw; London-West; Perth-Middlesex; Oxford; and Elgin-Middlesex-London) between November 14 and 19, 2001. The third poll was conducted with 500 residents of the Ottawa region (comprising the electoral ridings of Ottawa South; Ottawa Vanier; Ottawa West Nepean; Ottawa Centre; Nepean Carleton; and Ottawa Orleans) between January 12 and 18, 2002. The fourth and final poll was conducted with 500 residents of the St. Catharines - Niagara region (comprising the electoral ridings of Niagara Falls, St. Catharines, Niagara-Centre, Erie-Lincoln, Stoney Creek) between February 21 and 25, 2002.

Appendix: Data sources

Data on total and grant-eligible Full-Time-Equivalent enrolment were provided by the Ontario Ministry of Colleges and Universities.

Data on provincial grants and tuition and fee income were extracted from the financial statements of Ontario's publicly-funded universities as reported in:

- Financial Report of Ontario Universities, 1995-96, Volume 1 – Universities, Council of Finance Officers, Universities of Ontario, Council of Ontario Universities, January, 1997.
- Compendium of Statistical and Financial Information, Ontario Universities 2000-01, Council of Finance Officers – Universities of Ontario, Council on University Planning and Analysis, Council of Ontario Universities, March 2002.

Interprovincial comparative data on support for colleges and universities were provided by the Council of Ontario Universities.

The measure of grants used in the institution-by-institution data is Ministry Operating Grants related to credit courses. It does not include grants for Auxiliary Enterprises or for non-credit activities, and excludes other Ontario Grants and Contracts.

Tuition and fees are measured using Tuition and Miscellaneous Fees for credit courses. It does not include tuition or fees for non-credit courses or fees for Auxiliary Enterprises.

Inflation adjustments were made using Statistics Canada's Consumer Price Index for Ontario, averaged over the fiscal year.

Data on Ontario GDP are drawn from the Ontario Economic Accounts, Ministry of Finance.