



Planning and Budgeting

ANNUAL REPORT 2018-19



Queen's University,
Kingston, Ontario, Canada

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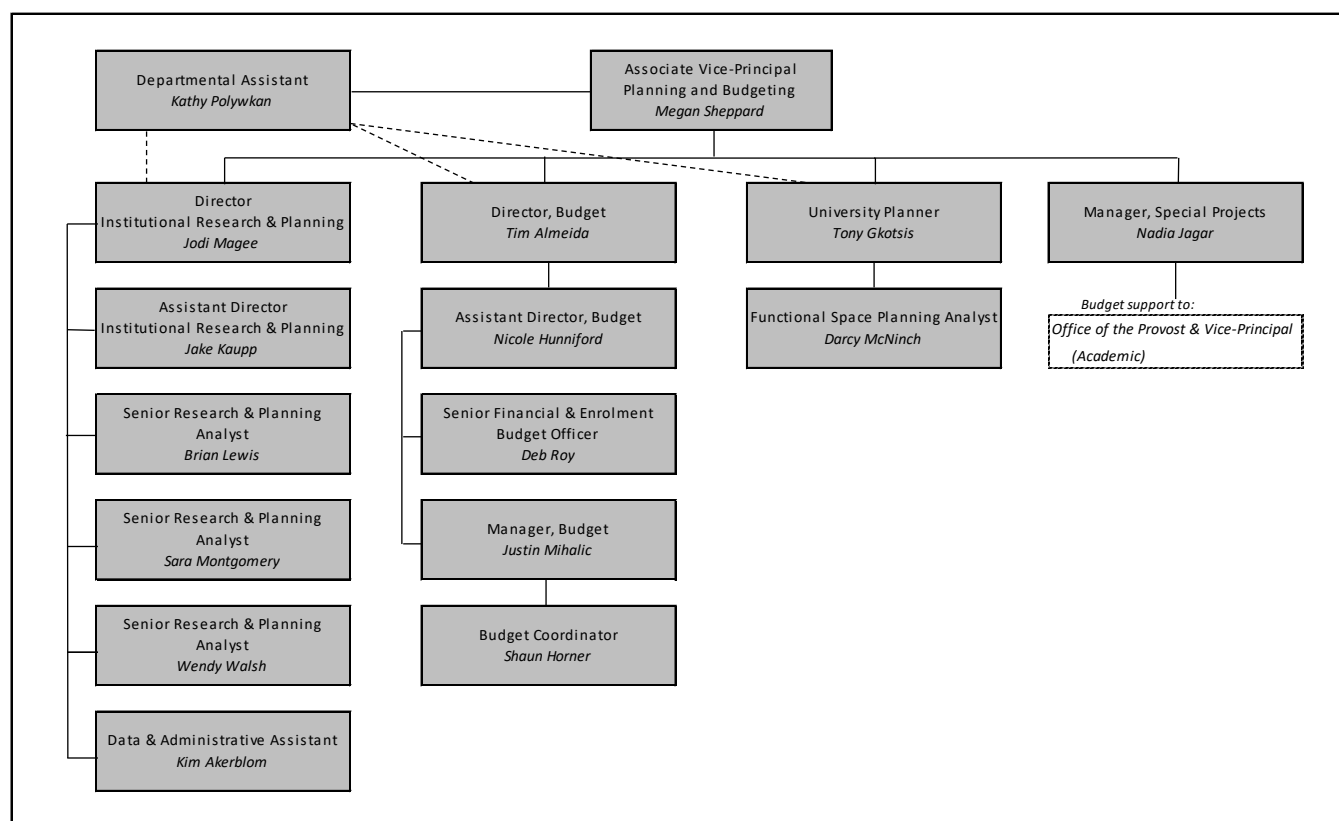
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The Office of Planning & Budgeting

The Office of Planning & Budgeting consists of the Budget Office, the Office of Institutional Research and Planning (OIRP) and University Planning, and reports directly to the Office of the Provost and Vice-Principal (Academic). The office is located on the second floor of Richardson Hall.

Figure 1: Office of Planning and Budgeting Organization Chart 2018



Like other units at Queen's, the activities of the Planning and Budgeting Office are guided to a significant degree by the Queen's University Strategic Framework and its academic, research, financial sustainability, enrolment and international components (see Figure 2). Many of the projects undertaken within Planning and Budgeting are related to providing data and analysis support to the component plans within the Strategic Framework; participating in the development of the framework and its metrics and in data monitoring to assess progress. In addition, the Office ensures that the vision articulated within the Strategic Framework guides other strategic planning documents such as the Campus Master Plan (2014). The Office develops the University's budget model; coordinates the annual budget process which allocates resources consistent with the framework; and assesses major capital projects to ensure alignment with the four pillars of the Strategic Framework. The Office of Planning and Budgeting provides a range of other management support services such as reporting within the university sector and to government agencies and other organizations; representing Queen's on external bodies; and providing statistical and financial information as well as planning recommendations to academic and administrative units within the University.

Figure 2: Office of Planning & Budgeting Activities in Relation to the Strategic Framework



The Planning and Budgeting website (<http://www.queensu.ca/planningandbudget>) presents information on the Office's activities and research findings including:

- University budgeting;
- Enrolment statistics and projections;
- Public accountability and regulatory compliance (e.g. Common University Data Ontario (CUDO), Key Performance Indicators, Strategic Mandate Agreement Report-Backs);
- Survey Policy, Support and Administration;
- Survey Analysis and Reporting (e.g. National Survey of Student Engagement (NSSE), Graduate Outcomes Surveys);
- Campus Master Plan (2014);
- University wide planning studies (e.g. Library and Archives Master Plan (2013));
- Initiation of Major Capital Projects;
- Space Management.

Queen's Strategic Framework

The overarching goal of Queen's Strategic Framework is to strengthen Queen's vision to be Canada's quintessential balanced academy, ensuring we remain a university recognized equally for our research excellence and our transformative student learning experience. The framework was developed in close consultation with, and was approved by, our Board of Trustees. It builds upon strategic planning exercises undertaken and is aligned with our institutional planning tools, including the Academic Plan, the Comprehensive International Plan and the Strategic Research Plan (all approved by Senate), our Strategic Mandate Agreement with the Ministry of Advanced Education and Skills Development (MAESD), and our activity-based budget model. Originally adopted for the five-year period 2014-19, it was extended to 2020 during the 2017-18 fiscal year.

At the framework's core are four interconnected strategic drivers:

- The Student Learning Experience
- Research Prominence
- Financial Sustainability
- Internationalization

Individual Faculties and Schools (the academic core of the University and its primary revenue generating units), as well as administrative support units, work to align their initiatives with these drivers and undertake specific actions to advance them. University-wide targets were developed in consultation with all units and accommodate the changes from year to year in any unit's specific annual objectives. The units' plans and implementation activities are incorporated into ongoing university-wide budget and staffing plans, which are also informed by our integrated planning tools.

The content of the framework and information on the metrics used to assess progress are available on the University's Strategic Framework web site (<http://www.queensu.ca/strategicplanning/framework>).

Capital and Space Planning

1) Campus Master Plan (2014)

The Office of Planning & Budgeting is responsible for managing the Campus Master Plan (2014) to ensure it continues to support the vision for future development of the University while respecting the physical environment of the various campuses. This includes monitoring and updating the Campus Master Plan (2014), as well as the supporting studies to the plan, to ensure that it aligns with the University's other strategic plans.

Proposals that may impact the physical form of Campus are reviewed at various milestones of development and design for their conformity to the Campus Master Plan (2014). The types of proposals reviewed include:

- siting and massing of buildings;
- landscape projects;
- outdoor art;
- exterior lighting;
- parking; and
- transportation systems.

The review of development proposals is presented to the Campus Master Plan Advisory Committee (CMPAC) for information, and comment before being presented to the Office of the Provost for approval.

2) Major Capital Approvals Process

The Office of Planning and Budgeting is responsible for coordinating an integrated front end planning approach for major capital projects (projects in excess of 2.5 million dollars). Projects are reviewed to ensure preliminary alignment with University strategic plans including the Strategic Framework, and Campus Master Plan (2014). The Office of Planning and Budgeting ensures capital projects are taken through the appropriate internal approvals process including Principal Vice-Principals' Committee, Vice Principals' Operations Committee, Operations Review Committee and the Campus Master Plan Advisory Committee. If a major capital project proceeds to the Board of Trustees the Office of Planning and Budgeting provides input into Business Cases regarding; compliance to the Campus Master Plan (2014); alignment with the University's strategic plans; and provides an overview of the risk assessment and needs analysis of the project proposal.

3) Strategic Space Planning

The Office of Planning and Budgeting works with the various Faculties and Shared Service Units to develop master functional programs in order to understand current and future space needs and to provide advice and recommendations to senior University leadership that aligns with enrolment projections. This activity helps to inform the development of the long-range building plan and prioritization of capital building projects. Through this work the Office works with stakeholders on the allocation and divestment of space for current and future requirements to improve efficiency and quality of space use for the University community.

Enrolment Planning

Student enrolment is perhaps the most critical element in the University’s planning activity and operating budget. Over 85% of total operating revenue originates with tuition and fees, and enrolment-driven provincial operating grants. Other university operations such as Residences and Housing, and University Libraries, for example, are also heavily influenced by the number and types of students at Queen’s.

The Strategic Enrolment Management Group (SEMG) leads the enrolment planning and projection process at Queen’s. SEMG, chaired by the Provost and Vice-Principal (Academic), has developed a Long-Term Strategic Enrolment Management Framework for the University. The framework acts as an enrolment planning guide and lays out a variety of factors to be considered as part of the enrolment management process. It outlines principles, goals and actions aimed at aligning enrolment level and mix with the University's strategic priorities in the context of both external and internal factors.

Three-year (short-term) enrolment plans are developed by the offices of the Vice-Provost and Dean of Student Affairs, the Vice-Provost and Dean of Graduate Studies, the Associate Vice-Principal Planning & Budgeting, and the Deans of the Faculties and Schools (see Figure 3). These plans are informed by the Long-Term Strategic Enrolment Management Framework for the University.

Figure 3: The Annual Enrolment Planning Cycle

September - October	Graduate Studies holds meetings with Faculties and Schools to develop graduate enrolment targets for the next two years
	Student Affairs and the Office of Planning and Budget meet with Faculties and Schools to develop undergraduate intake targets for the next two years
January	Undergraduate intake targets are firmed up based on preliminary application data
February	Enrolment plan is built based on intake targets, actual enrolments for the current year and retention assumptions
	Enrolment plan is presented to the Enrolment Management Working Group
March - April	Two-year enrolment plan is presented to SCAD for approval
	Final budget is updated to reflect the approved enrolment plan
June - July	Budget is built for next budget cycle based on the approved enrolment plan

The enrolment plan for the upcoming two academic years is approved by Queen's Senate; future year projections are provided for information. The 2018-19 plan is shown in Tables 1(a) – 1(c) below.

Table 1(a): 2018-19 Enrolment Plan Approved by Senate – Student Fall Headcount Intake

Enrolment Report to the Senate Committee on Academic Development											22-Feb-18	
Table 1: Student Headcount Intake											Queen's University Office of Planning and Budgeting	
Program	2017 Actual		2018 Prev Planned		2018 Planned		2019 Prev Planned		2019 Updated Plan		2020 Planned	
	First	Upper	First	Upper	First	Upper	First	Upper	First	Upper	First	Upper
	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year
Undergraduate (Full-Time)												
Arts & Science												
BA/BAH	1,453	25	1,505	75	1,470	60	1,505	75	1,470	60	1,470	60
BSC/BSCH	977	10	1,000	40	980	35	1,000	40	970	35	955	35
BFAH	22	1	20	0	20	0	20	0	20	0	20	0
BMUS	14	0	20	0	15	0	20	0	15	0	15	0
BCMP/BCMPH	139	1	160	5	175	5	160	5	185	5	200	5
BPHEH	0	0	0	0	0	0	0	0	0	0	0	0
BSCH KINE	164	0	160	0	160	0	160	0	160	0	160	0
Con-Ed Arts/Science/Music	222	0	230	0	275	0	230	0	275	0	275	0
Distance Studies (BA1)	27	6	25	0	25	0	25	0	25	0	25	0
Non-Degree/Certificate Programs	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal Arts & Science	3,018	43	3,120	120	3,120	100	3,120	120	3,120	100	3,120	100
Commerce	465	1	475	5	475	5	475	5	475	5	475	5
Engineering	732	19	720	15	720	15	720	15	720	15	720	15
Bachelor Health Science	19	0	35	0	35	0	50	0	125	0	125	0
Nursing	90	0	92	0	92	0	92	0	92	0	92	0
Subtotal Direct Entry	4,324	63	4,442	140	4,442	120	4,457	140	4,532	120	4,532	120
Education (Yr 5 & Consec)		506		497		518		450		492		414
Law	203	0	200	0	200	0	200	0	200	0	200	0
Medicine	101	0	103	0	103	0	104	0	104	0	104	0
Nursing-Advanced Standing		48		46		48		46		48		48
Subtotal Second Entry	304	554	303	543	303	566	304	496	304	540	304	462
Subtotal Undergraduate (Fac/School)	4,628	617	4,745	683	4,745	686	4,761	636	4,836	660	4,836	582
Bader ISC	130	5	120	15	125	15	125	15	130	15	130	15
Post-Graduate Medicine	186		181		185		181		184		182	
Graduate (Full-Time)												
School of Graduate Studies												
Research Masters	616		569		578		576		588		597	
Professional Masters	478		498		494		519		518		525	
Doctoral	249		279		298		279		303		309	
Diploma	16		67		71		72		102		102	
Subtotal SGS	1,359		1,413		1,441		1,446		1,511		1,533	
Smith School of Business												
Masters	844		833		935		833		955		948	
Diploma	139		180		175		185		180		180	
Subtotal SSB	983		1,013		1,110		1,018		1,135		1,128	
Subtotal Graduate	2,342		2,426		2,551		2,464		2,646		2,661	
Budgeted Total Enrolment	7,286	622	7,472	698	7,606	701	7,531	651	7,796	675	7,809	597

Table 1(b): 2018-19 Enrolment Plan Approved by Senate – Fall Full-Time Headcount and Annualized FFTE

Enrolment Report to the Senate Committee on Academic Development						22-Feb-18			
Table 2: Enrolment Summary						Queen's University Office of Planning and Budgeting			
Program	Fall Full-Time Headcount				Annualized FFTE				
	Actual	Planned			Actual	Planned			
	Fall 2017	Fall 2018	Fall 2019	Fall 2020	2017-18	2018-19	2019-20	2020-21	
Undergraduate									
Arts & Science									
BA/BAH	5,869	5,902	5,938	5,954	6,000	6,030	6,062	6,083	
BSC/BSCH	3,743	3,836	3,849	3,810	3,762	3,851	3,866	3,828	
BFAH	76	67	65	65	76	67	65	65	
BMUS	72	65	61	61	82	75	71	71	
BCMP/BCMPH	593	603	627	663	599	611	632	666	
BPHEH	131	89	57	23	129	90	58	27	
BSCH KINE	501	563	591	620	500	557	586	614	
Con-Ed Arts/Science/Music	700	761	795	828	683	766	794	823	
Distance Studies (BA1)	130	119	113	112	210	198	191	191	
Non-Degree/Certificate Programs	96	96	96	97	242	183	183	183	
Subtotal Arts & Science	11,911	12,101	12,192	12,233	12,283	12,428	12,508	12,551	
Commerce	1,924	1,847	1,831	1,846	1,950	1,880	1,865	1,879	
Engineering	3,065	2,999	2,995	2,992	3,186	3,170	3,166	3,161	
Bachelor Health Science	27	56	168	249	64	93	199	273	
Nursing	363	361	352	348	359	354	345	342	
Subtotal Direct Entry	17,290	17,364	17,538	17,668	17,842	17,925	18,083	18,206	
Education (Yr 5 & Consec)	506	492	414	507	820	822	822	843	
Law	599	605	600	596	610	613	608	603	
Medicine	395	398	402	406	397	399	403	407	
Nursing-Advanced Standing	95	97	97	97	140	146	146	146	
Subtotal Second Entry	1,595	1,592	1,513	1,606	1,967	1,980	1,979	1,999	
Subtotal Undergraduate (Fac/School)	18,885	18,956	19,051	19,274	19,809	19,905	20,062	20,205	
Bader ISC	135	140	145	145	177	182	184	184	
Post-Graduate Medicine	528	533	529	527	539	541	537	535	
Graduate									
School of Graduate Studies									
Research Masters	1,159	1,195	1,180	1,193	1,095	1,125	1,111	1,128	
Professional Masters	776	791	807	815	822	895	920	932	
Doctoral	1,190	1,261	1,347	1,453	1,159	1,207	1,294	1,392	
Diploma	16	72	103	103	17	59	82	86	
Subtotal SGS	3,141	3,319	3,437	3,564	3,093	3,286	3,407	3,538	
Smith School of Business									
Masters	936	1,137	1,194	1,187	920	1,137	1,194	1,187	
Diploma	139	175	180	180	97	118	123	123	
Subtotal SSB	1,075	1,312	1,374	1,367	1,017	1,255	1,317	1,310	
Subtotal Graduate	4,216	4,631	4,811	4,931	4,110	4,541	4,724	4,848	
Budgeted Total Enrolment	23,764	24,260	24,536	24,877	24,635	25,169	25,507	25,772	

Table 1(c): 2018-19 Enrolment Plan Approved by Senate – Details for Selected Student Subgroups

Enrolment Report to the Senate Committee on Academic Development				22-Feb-18
Table 3: Details for Selected Student Subgroups				Queen's University Office of Planning and Budgeting
Student Subgroup	Fall Headcount	Annualized FFTE	Fall Headcount	Annualized FFTE
	Actual Fall 2016	Actual 2016-17	Actual Fall 2017	Actual 2017-18
Part-Time Undergraduate	1,348	1,202.5	1,321	1,118.9
Summer Undergraduate	--	1,029.5	--	1,157.6
Undergraduate Exchange				
Away on Exchange	299	395.8	250	394.8
Here on Exchange	491	377.1	453	352.8
Net Exchange	-192	18.7	-203	42.0
Undergraduate Distance Career	96	153.6	130	210.0
Part-Time Graduate	603	174.4	729	207.9
International Undergraduate (as % of Total)*	4.9	4.8	6.6	6.3
International Graduate (as % of Total)*	16.0	17.8	17.2	18.5

*The percentage of international undergraduate and graduate students listed above includes only visa students. It does not include exchange students or Canadian citizens and permanent residents applying from overseas (who pay domestic tuition and fees).

Enrolment Analyses for Program and Service Applications

In addition to the program-specific headcount and FFTE projections described above, numerous other dimensions of student enrolment are analyzed and reported on within the Office of Planning and Budgeting to support a variety of service, program, government reporting and general informational objectives. Several selected examples are shown below. (The values in the tables and graphs below may not correspond exactly with those in the enrolment projection tables above because of slightly differing definitions of the student population appropriate to each of the analyses. The enrolment projections are constructed to conform to the operating grant and tuition revenue associated with different types of students and attributed to the Faculties and Schools; they therefore include or exclude certain types of students based on their operating grant eligibility and assessed tuition.) The tables below are intended to provide highlights only. Questions about these topics, and requests for more detailed information, can be directed to the Office of Institutional Research and Planning.

1) Detailed Academic Concentration Data Below the Degree Program-Level

Concentration-specific enrolment data are utilized in QUQAPS program reviews, academic unit-level and course planning and management, and (though not detailed in Tables 1(a) – 1(c) above), in graduate-level enrolment projections as well. (See Table 2.)

Table 2 indicates:

- Students in the top six Bachelor of Arts programs (not including General Arts and Science) account for 54% of total enrolments with declared Arts concentrations;

- Students in the three largest Bachelor of Science programs (not including General Arts and Science) constitute 60% of all students with declared Science concentrations;
- At the graduate level, enrolments are more widely distributed across a range of concentrations.
- Enrolments in the 26 largest doctoral programs are distributed about 45% in the STEM disciplines and about 55% in the Humanities, Social Sciences, Law, Education and Management.

Table 2: Enrolment in Selected Degree Program Concentrations, 2017-18

Undergraduate Degree Programs					Graduate Degree Programs																																													
Degree	Concentration	Head Count	Degree	Concentration	Head Count	Degree	Concentration	Head Count	Degree	Concentration	Head Count																																							
Arts	General Arts And Science	1,850	Science	General Arts And Science	1,169	MA	Economics	55	PhD	Cultural Studies	78																																							
	Political Studies	635		Life Sciences	972		History	38		Mechanical & Materials Eng	64																																							
	Psychology	514		Biology	575		Cultural Studies	30		Education	64																																							
	Global Development Studies	403		Kinesiology	504		Sociology	27		History	62																																							
	Economics	400		Mathematics	198		Political Studies	26		Chemistry	61																																							
	English	398		Psychology	162		Classics	23		Psychology	61																																							
	History	373		Biochemistry	161		English	21		English	56																																							
	Sociology	373		Chemistry	146		Philosophy	20		Geography	56																																							
	Applied Economics	261		Biology - Psychology	130		Art History	18		Computing	55																																							
	Health Studies	237		Environmental Science	121		Gender Studies	18		Management	54																																							
	Philosophy	217		Geological Sciences	108		All Other Programs	38		Civil Engineering	53																																							
	Film	195		Physics	77		Subtotal	314		Electrical & Computer Eng	51																																							
	Geography	177		Statistics	53	MASc	Mechanical & Materials Eng	54	Economics	49																																								
	Art History	151		Biotechnology	42		Civil Engineering	47	Political Studies	48																																								
	Drama	138		Geography	41		Chemical Engineering	42	Phys & Eng Phys & Astronomy	38																																								
	Gender Studies	115		All Other Programs	101		Electrical & Computer Eng	40	Biology	35																																								
	Classical Studies	111		Science Total	4,560	MSc	Mining Engineering	15	Art History	34																																								
	French	85		Degree Concentration Enrol	Engineering(1st Year)		Engineering	Mechanical Engineering	585	Neuroscience	32																																							
	Languages & Linguistics	62										Civil Engineering	337	Chemical Engineering	331	Chemical Engineering	32																																	
Religious Studies	42	Mathematics & Engineering	245															Kinesiology & Health Studies	32																															
All Other Programs	197																			Electrical Engineering	243	Sociology	27																											
Arts Total	6,934																							Engineering Physics	195	Rehabilitation Science	26																							
																												Geological Engineering	97	Law	23																			
																																Mining Engineering	78	Mathematics & Statistics	22															
																																				Engineering Chemistry	65	Biomedical & Molecular Science	21											
																																								Electrical & Computer Eng	47	Philosophy	20							
																																												Mining Technology	22	All Other Programs	119			
																																																Engineering Total	3,278	PhD Total
																																																	Total	17,376

2) Operating Grant - Eligible and Ineligible Enrolments

Not all students at Queen's generate Provincial operating grants. International degree program students and international students studying at Queen's on exchange – both undergraduate and graduate – are ineligible for operating grants. Certain academic programs are not operating grant-funded so neither, by definition, are the students enrolled in them.

At the graduate level, an additional operating grant eligibility criterion applies in Ontario. Domestic graduate students are grant-eligible for a maximum number of terms of graduate study that varies depending on the funding weight applicable to the program(s) in which they have been enrolled. These funding weights – previously basic income units (BIU) but effective 2017-18 under the new funding formula, weighted grant units (WGU) – accumulate per term. Once a student has reached the funded WGU limit, operating grant eligibility expires and any remaining terms of graduate study would not be operating grant funded. The operating grant-eligibility of graduate students is a key issue in graduate

student time-to-completion and the structuring of graduate student financial support packages (see below), as well as in the projection of graduate student enrolment and operating grant revenue.

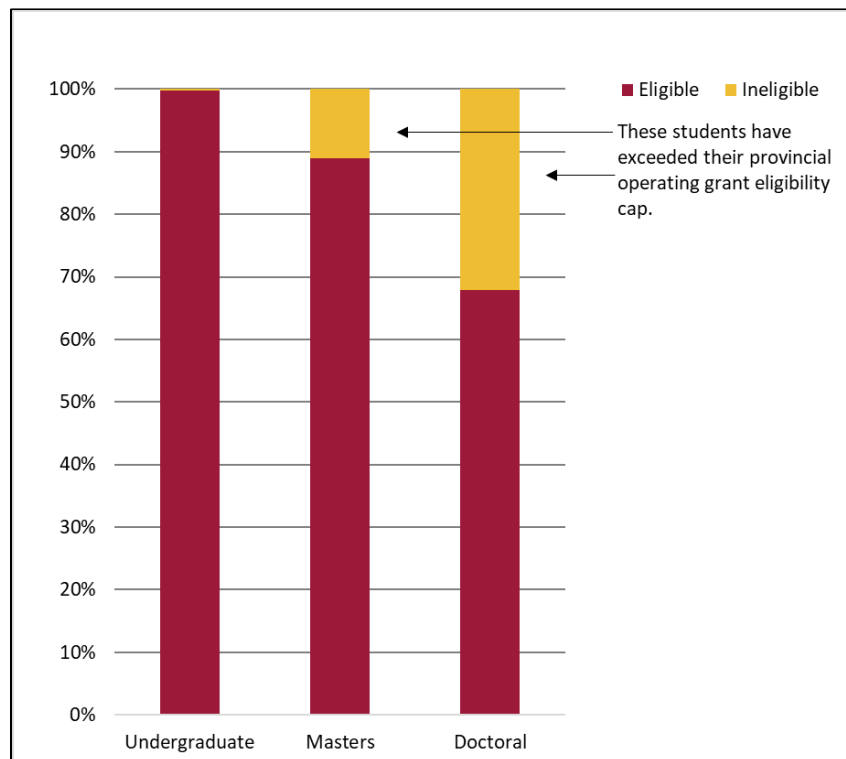
Table 3 and Figure 4 show:

- That the vast majority of international students are grant-ineligible (except for a few students studying with a diplomatic visa);
- That almost all domestic undergraduate students are grant-eligible (except for infrequent inconsistencies between immigration status and domestic residency);
- That 11% of domestic masters students are ineligible (primarily because of their enrolment in ineligible programs and, to a lesser extent, because they have exceeded the grant funding cap);
- That doctoral domestic grant-ineligibility at 32% indicates the expiration of eligibility after reaching the grant funding cap. (Many such students are in the upper years of their doctoral programs.

Table 3: Domestic and International Student Operating Grant Eligibility, 2017-18

Operating Grant Eligibility	Immigration Status	
	International	Domestic
Undergraduate Count	1,387	19,479
Eligible	2.02%	99.85%
Ineligible	97.98%	0.15%
Masters Count	735	2,982
Eligible	1.36%	88.93%
Ineligible	98.64%	11.07%
Doctoral Count	353	920
Eligible	18.13%	67.83%
Ineligible	81.87%	32.17%
Total Count	2,475	23,381
Eligible	4.12%	97.19%
Ineligible	95.88%	2.81%

Figure 4: Domestic Student Operating Grant Eligibility, 2017-18



3) Undergraduate Retention and Degree Completion Rates

About 95% of Queen's first-year undergraduate students return for their second year of study, and about 90% of Queen's undergraduate students successfully complete a degree program at Queen's within seven years of entry. Queen's 1st to 2nd year retention rate, and our undergraduate degree completion rate, are among the highest at Canadian universities.

Table 4: Queen's Undergraduate Seven-Year Degree Completion Rates

	Entering Cohort									
	2001	2002	2003	2004	2005	2006	2007	2008	2009p	2010p
Arts and Science										
Social Sciences	86.4	86.9	88.4	84.5	81.0					
Physical Sciences	93.0	95.9	92.3	81.4	90.0					
Kinesiology/Phys Ed	91.7	95.1	96.6	97.6	92.9	93.8	94.3	87.9	95.0	97.2
Mathematics	94.9	85.0	90.7	80.6	79.3					
Humanities	85.1	86.8	85.9	82.9	80.8					
Other Arts & Science *						85.4	85.7	83.9	84.4	83.2
Fine and Applied Arts	84.4	85.8	89.0	78.3	77.2	81.9	84.5	82.5	78.1	82.8
Computer Science	80.4	79.5	85.8	85.3	78.8					
Agri/Bio Sciences	90.2	89.3	91.6	85.6	88.3	100.0	79.2	88.9	82.8	
Consecutive Education	98.9	99.1	99.4	98.7	98.0	99.5	99.6	99.4	99.2	99.0
Engineering	91.6	89.8	92.6	89.3	87.3	89.8	86.8	89.1	90.4	89.6
Health Sciences										
Nursing	81.6	89.3	96.2	87.4	87.7	89.0	87.9	90.2	87.0	95.2
Medicine	100.0	100.0	99.0	100.0	99.0	99.0	98.0	100.0	100.0	100.0
Therapy and Rehab			91.3							
Law	97.5	92.5	92.5	89.8	92.4	92.0	95.6	96.2	96.2	94.7
Commerce	95.5	93.9	95.7	97.3	92.7	97.2	94.0	93.1	97.8	95.0
Queen's	91.2	90.8	92.2	88.9	87.8	90.2	89.5	88.6	89.5	88.6
* Common first-year Arts & Science program begins in 2006 p - preliminary										

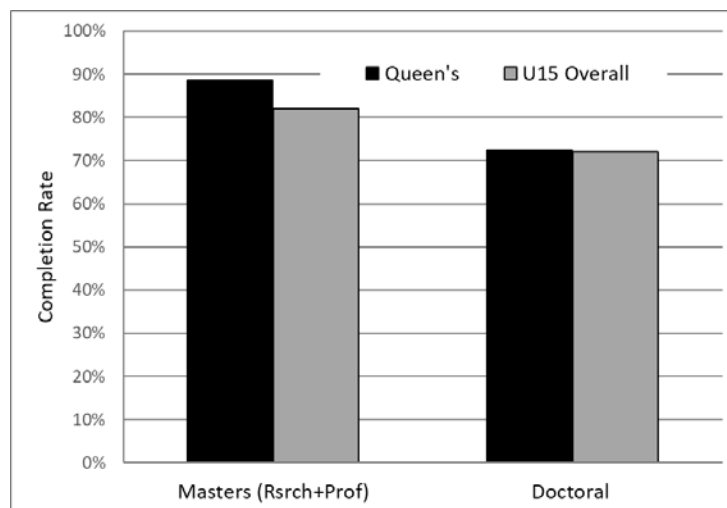
Undergraduate retention and degree completion rates have a number of applications in academic planning. First, they are relevant to cyclical academic program reviews (QUQAPS), alone or in conjunction with comparative data from other programs/institutions, and provide a basis for exploring student success, program transfer behaviour and potential factors affecting them. Comparative data are available through the Consortium for Student Retention Data Exchange (CSRDE) and the U15 Data Exchange for degree completion within six years. Second, the undergraduate 1st to 2nd year retention rate and degree completion rate are identified as “core strengths” in the Queen's Strategic Framework that are to be monitored and maintained. Third, the undergraduate degree completion rate drives a portion of the Provincial performance funding envelope. Finally, undergraduate completion and retention are two of several system-wide indicators within the Strategic Mandate Agreement framework (<https://www.queensu.ca/strategicplanning/mandate>), and are an area that Queen's has identified as differentiating us from other Ontario universities.

As part of the data package provided to QUQAPS study teams, OIRP may also calculate undergraduate program-specific and/or “cluster-specific” retention and graduation rates using a slightly different methodology. Individual undergraduate programs may retain their lower-year students through to graduation, or those students may transfer to other programs within Queen’s. Student transfer rates within Queen’s to entirely different programs (e.g. from Engineering to Science) or to highly similar programs (e.g. from Computing to Software Design) provide insight into changing student interests and the roles of and relationships among academic programs in accommodating these changes.

4) Graduate Program Degree Completion Rate

At the graduate level, 89% of Queen’s students in research and professional masters programs, and 72% of Queen’s students in doctoral programs graduate within five and nine years of program start respectively. Figure 5 shows the Queen’s completion rates compared to the U15.

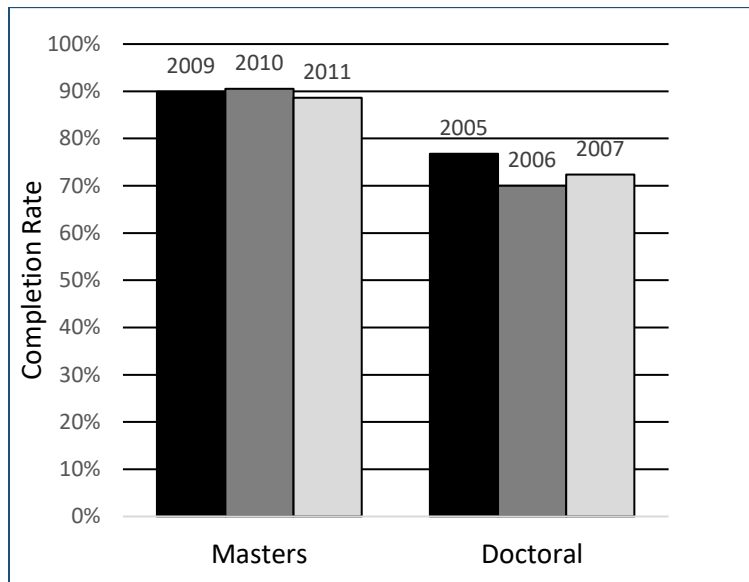
Figure 5: Graduate Degree Completion Rates, Queen's and the U15



Masters 2011 Entering Cohort and Doctoral 2007 Entering Cohort

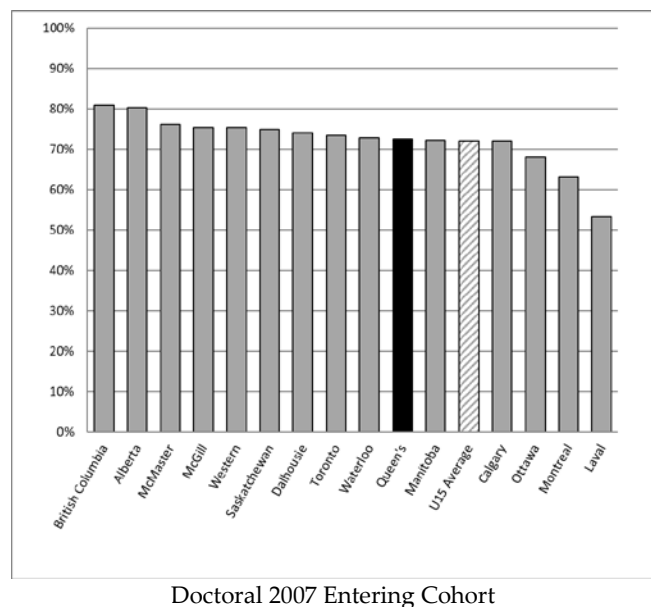
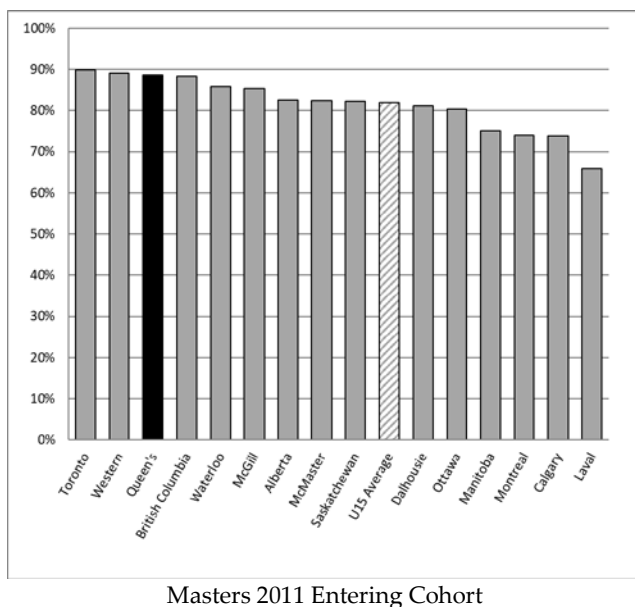
The Queen’s masters completion rate has declined slightly this year while the doctoral rate has increased for the first time in several years. Figure 6 shows the completion rates for the three most recent cohort years. Masters completion rates include professional programs.

Figure 6: Queen's University Masters and Doctoral Completion Rates over Time



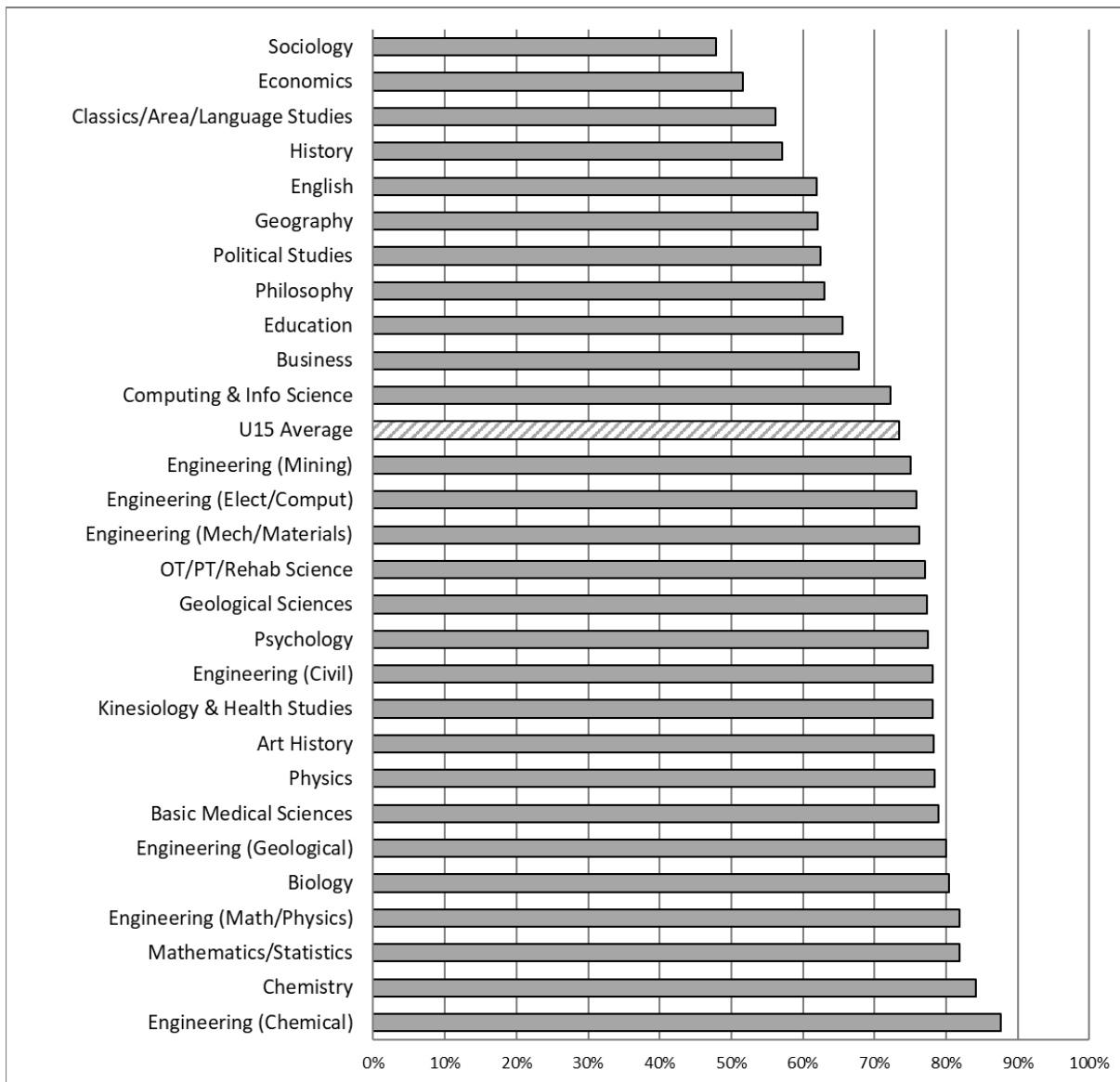
Although the Queen's nine-year doctoral completion rate improved this year, its relative position in the U15 sits at tenth, up from last year (twelfth in the 2006 entering cohort) but still down considerably from its third place position in the 2005 entering cohort. The Queen's five-year masters completion rate slipped to third in the U15 from second last year (2010 entering cohort).

Figure 7: Masters and Doctoral Completion Rates by U15 University



Across the U15 universities (Figure 8 below), program-specific doctoral completion rates vary significantly. Overall, programs in Sciences, Health Sciences and Engineering generally show higher doctoral completion rates, while those in the Humanities and Social Sciences generally show lower completion rates (Humanities and Social Sciences have the 10 lowest completion rates). Only doctoral programs offered at Queen's with entrants in 2007 are displayed in Figure 8.

Figure 8: Doctoral Completion Rates by Program – U15 Overall (2007 Entering Cohort)

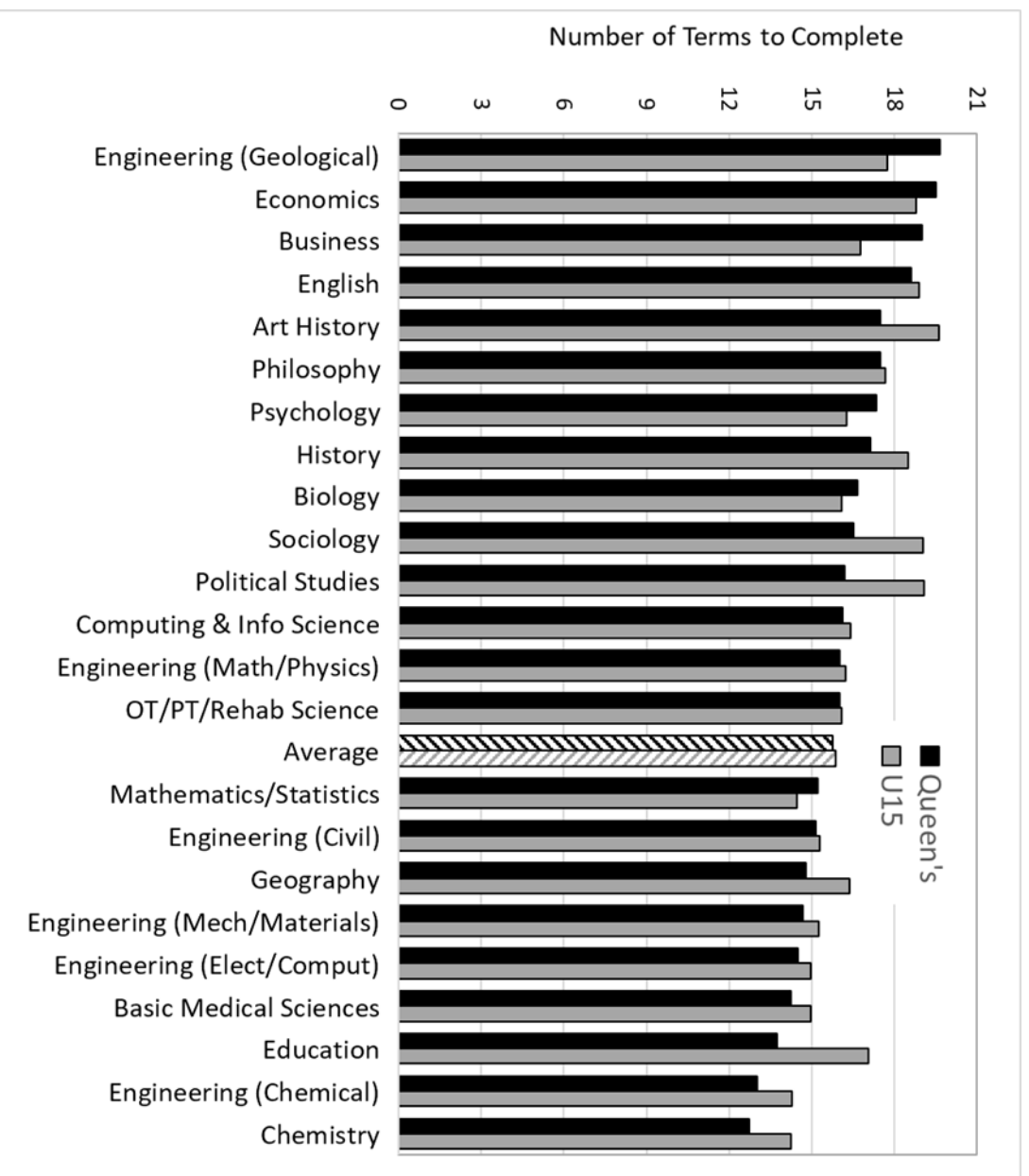


Masters programs show a similar degree of variation in completion rates across programs, although Humanities and Social Sciences program completion rates are less different from those in STEM programs as compared to doctoral programs.

5) Graduate Time-to-Complete Degree

Although the nominal duration of most doctoral programs is four years (12 terms), the average time to complete doctoral degrees at U15 universities overall and at Queen's is about 5 years (15 terms). Figure 9 (which shows Queen's programs with enrolments ≥ 3) indicates that Queen's doctoral students are enrolled on average for at least one year during which the university receives no operating grant support (see page 10). This situation informs university policy and practice to encourage timely degree completion and is utilized by the School of Graduate Studies in discussions with academic units. Operating grant eligibility cap is not generally an issue for masters students until and unless they pursue doctoral programs. OIRP provides similar time-to-completion data to programs undergoing cyclical program review.

Figure 9: Average Number of Terms to Doctoral Degree Completion by Program, Queen's and the U15 (2007 Entering Cohort)



6) Gender Distribution by Program

The gender distribution of the Queen's student body is similar to that generally found at other universities and varies substantially by academic program. At both the graduate and undergraduate levels, female students are most highly represented in Humanities, Health Sciences and Social Sciences programs while males are most highly represented in Science (particularly Computing) and Engineering programs (see Table 5).

Table 5: Gender Distribution for Selected Degree Programs and Concentrations, 2017-18

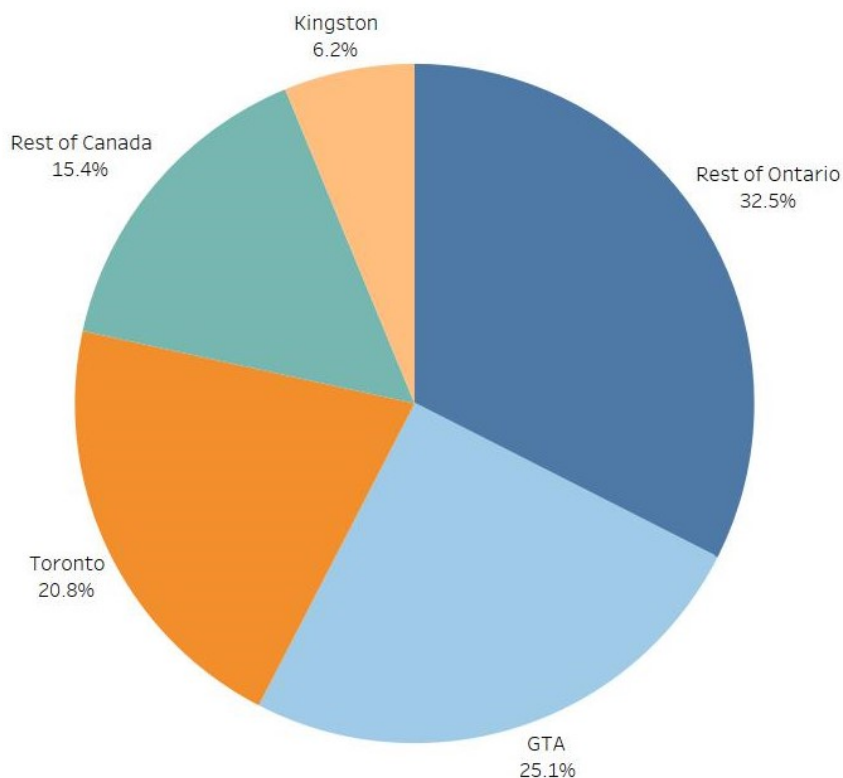
Graduate		Undergraduate			
Program of Study	% Female	Program of Study	% Female	Program of Study	% Female
School of Business (all)	34.5%	Arts and Science	67.1%	Health Sciences	
School of Graduate Studies	54.9%	<i>Highest Female %:</i>		Medicine	53.3%
<i>Highest Female %:</i>		Classics, Env Chemistry,		Nursing	91.8%
Pharmacology & Toxicology	100.0%	Jewish Studies,	100.0%	Business	47.7%
Aging and Health	92.6%	Music Theatre		Law	49.6%
Primary Health Care Nursing	92.3%			Education	80.7%
Occupational Therapy	91.0%	Visual Art	96.6%	Engineering	28.6%
Nursing	88.9%	French	96.5%	<i>Highest Female %:</i>	
Art Conservation	86.4%	Environmental Studies	91.7%	Applied Science	60.0%
Gender Studies	85.0%	Art History	91.4%	Geological Engineering	53.6%
Art History	82.7%	Health Studies	90.7%	Engineering Chemistry	50.8%
Anatomy	80.0%	Biology - Psychology	89.2%		
Anatomical Sciences	78.6%	Gender Studies	87.8%	<i>Lowest Female %:</i>	
Religious Studies	77.8%	Fine Art	87.5%	Engineering Physics	16.4%
Classics	73.9%	Psychology	86.1%	Computer Engineering	16.0%
Psychology	73.5%	Languages & Linguistics	85.5%	Electrical & Computer Eng	4.3%
Public Health Sciences	73.5%	Languages Literatures Cultures	84.6%		
Rehabilitation Science	72.7%	Drama	82.6%		
		Global Development Studies	82.1%		
<i>Lowest Female %:</i>		Sociology	80.2%		
Biochemistry	33.3%				
French	33.3%	<i>Lowest Female %:</i>			
Philosophy	30.0%	Physics	37.2%		
Civil Engineering	29.6%	Computing and Mathematics	36.6%		
Mathematics & Statistics	27.9%	Computer Science	30.9%		
Computing	23.5%	Astrophysics	26.7%		
Phys & Eng Phys & Astronomy	23.4%	Software Design	21.7%		
Mechanical & Materials Eng	21.0%	Mathematical Physics	15.4%		
Mining Engineering	20.0%	Computing	5.3%		
Electrical & Computer Eng	18.4%	Indigenous Studies	0.0%		
Risk & Policy Regulation	16.7%				
Mathematics & Engineering	12.5%				
Adv Design & Manufacturing	0.0%				
Physiology	0.0%				
Spec In Nuclear Engineering	0.0%				
Graduate Overall	50.2%	Undergraduate Overall			58.9%

7) Student Origins

Students come to Queen's from every region in Canada and from many countries worldwide. The diversity of student origins is a reflection of Queen's profile and reputation within and outside Canada and is both an input to, and an outcome of, Queen's student recruitment efforts and our strategic framework. International enrolments to Canada as a whole have increased partly due to enrolments being significantly decreased in the United States due to the deterrent of political climate and uncertainty of immigration policies.

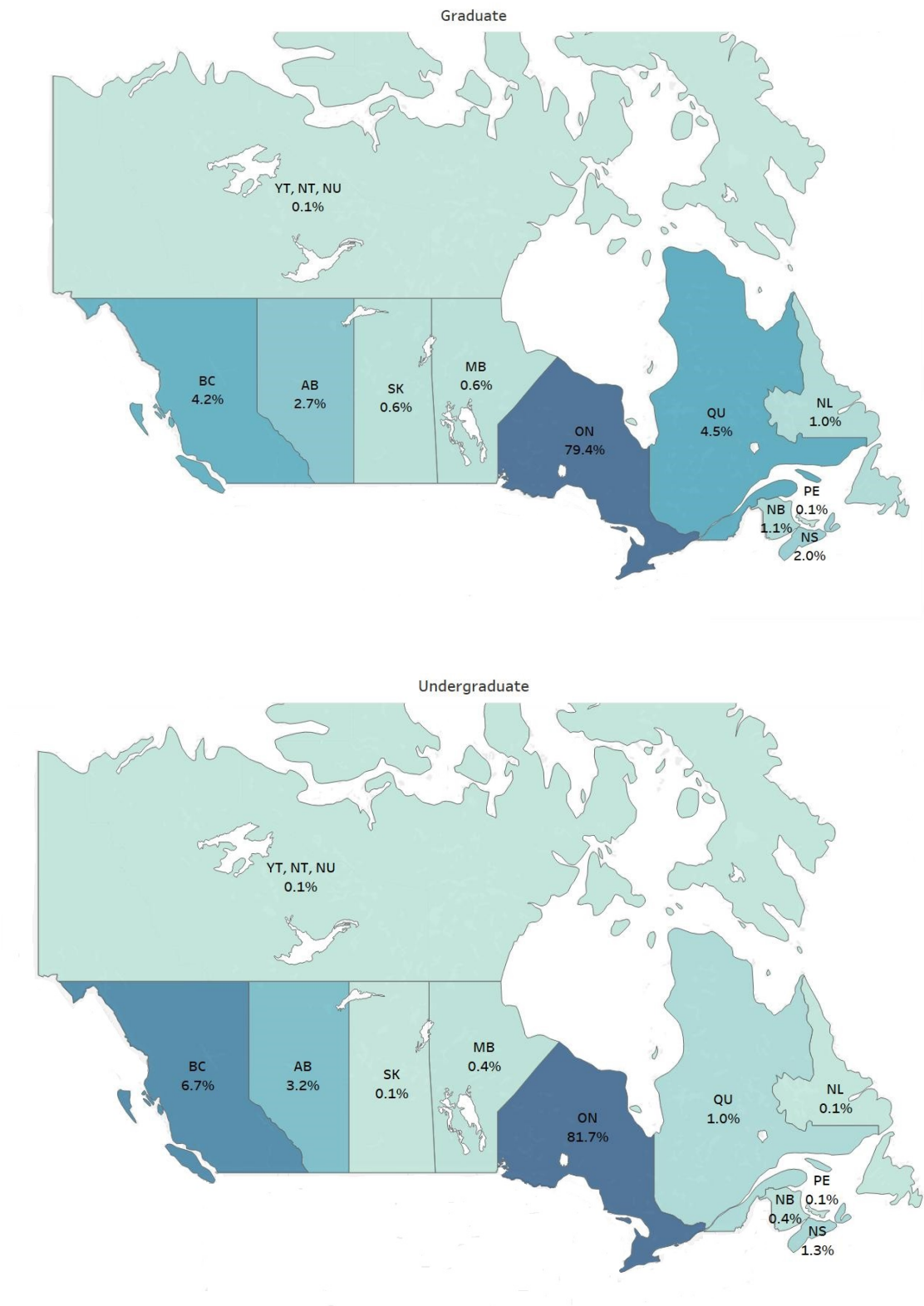
Within Canada, the percentage of undergraduates originating in various areas of Canada is shown in Figure 10.

**Figure 10: Origin of Undergraduates 2017
(Percent of Total Full-Time Canadian Residents)**



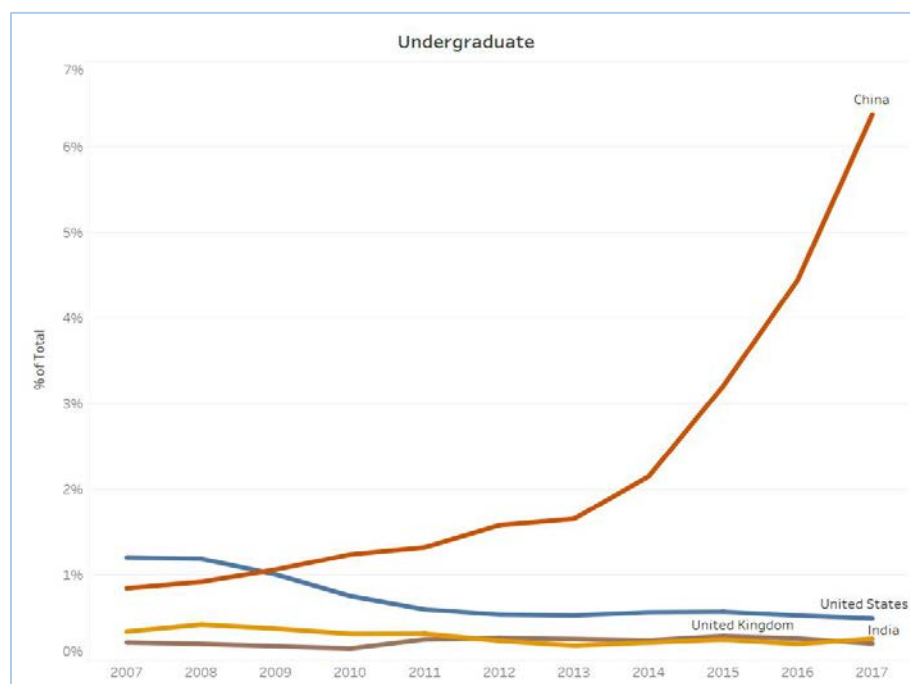
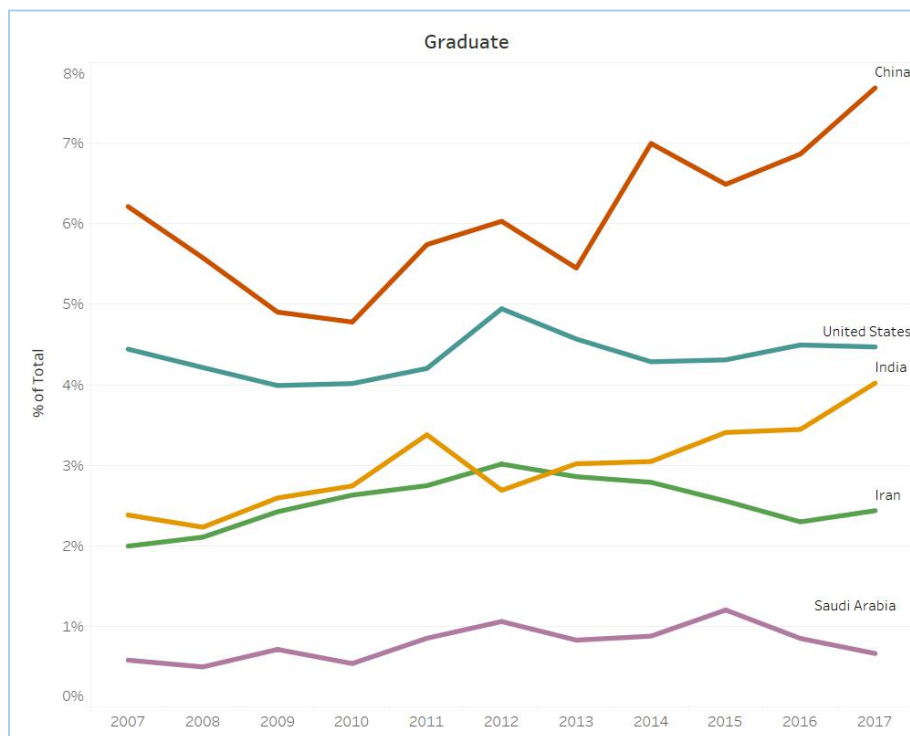
Ontario provides the majority of both undergraduate students (84.6%) and graduate students (76.5%); provinces of origin other than Ontario for undergraduate and graduate students are shown in Figure 11.

Figure 11: Province of Origin of Canadian Residents 2017 (Percent of Total Full-Time)



The graduate student body is more internationally diverse than the undergraduate student body with about 30% of all full-time graduate students holding non-Canadian citizenship. Figure 12 shows the most represented countries of citizenship for graduate and undergraduate levels over the past decade.

Figure 12: Most Represented Countries of Citizenship (Percent of Total Full-Time)



Figures 13-16 show the proportion of international students in various faculties and concentrations, at both the undergraduate and graduate level. The range of countries represented in each student group are shown, and indicate that those program areas with the largest proportion of international students do not necessarily coincide with the greatest number of countries. Comparator lines show the overall proportion of international students in each faculty/school.

Figure 13: Percent International Undergraduate Students in Arts and Science

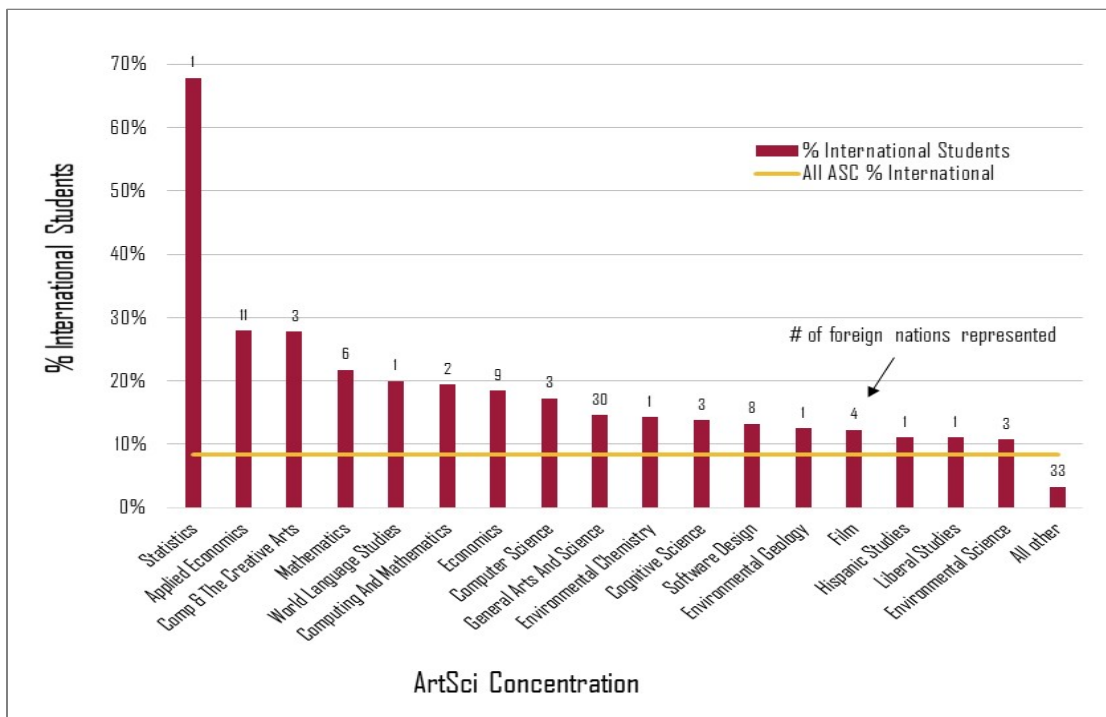


Figure 14: Percent International Undergraduate Students in Engineering and Applied Science

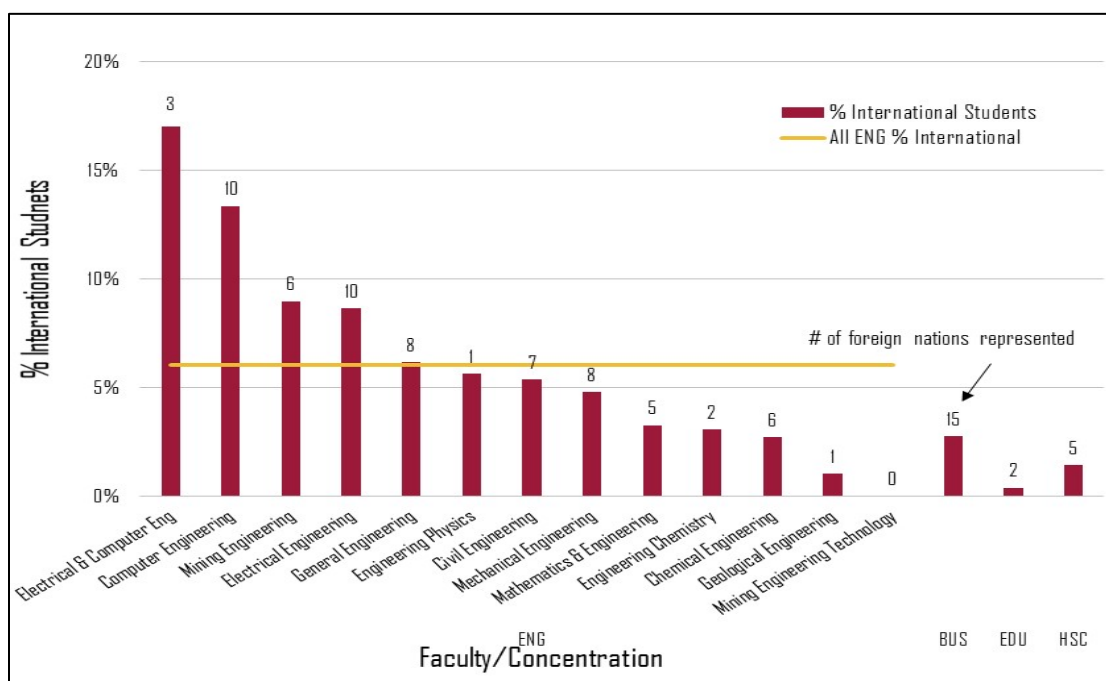


Figure 15: Percent International Graduate Students in Smith School of Business

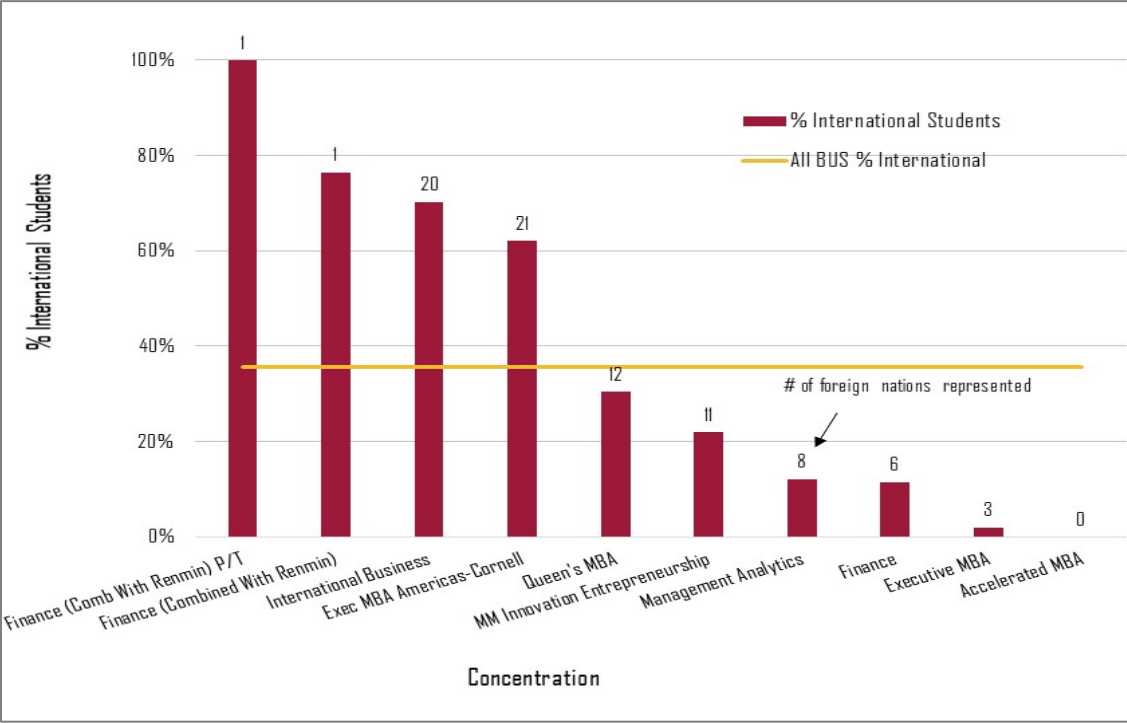
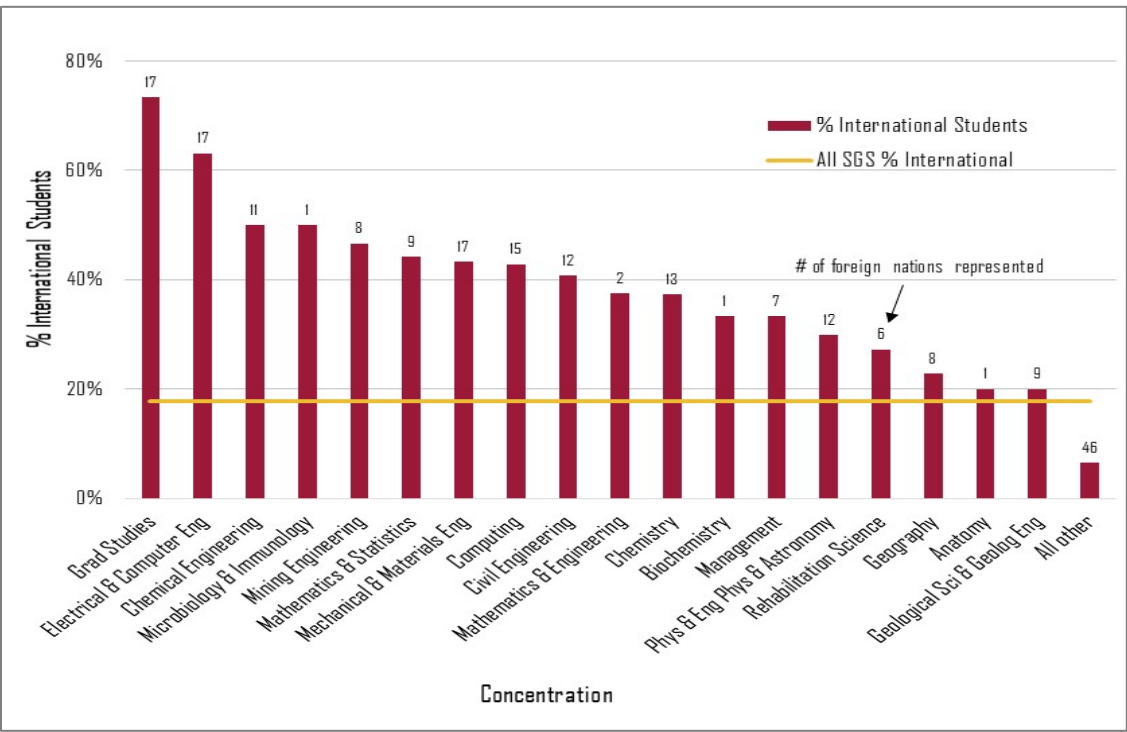


Figure 16: Percent International Graduate Students in School of Graduate Studies



8) Part-time Undergraduate Students

A higher proportion of Queen's undergraduate students study full-time than is the case at most other universities. The undergraduate enrolment projection process focuses on fall-winter full-time students and their conversion to fall-winter full-time equivalents. Part-time student projections are constructed separately and their associated FFTE are added to full-time student FFTE projections to generate (along with summer enrolments – see below) projections of total annual FFTE enrolment. Part-time students are defined at the undergraduate level as those registering in less than sixty percent of the normal full credit load for their program and at the graduate level according to program-specific criteria.

Part-time undergraduate students fall into two main categories. The first consists of “non-program” students – primarily visiting students and those on letters of permission. The second, about the same size as the first, consists of students enrolled primarily or exclusively at Queen's in a formal program of study. Table 6 presents a profile of those students in the second group only. About three-fourths of these part-time students are in the Faculty of Arts and Science; two-thirds are in their third or fourth year of study.

Table 6: Characteristics of Queen's Part-Time Undergraduate Program Students

Terms of Study	Students	FTE/Student	Total FTE	Gender	Percent
Students Studying in Fall Term	814	0.148	120.149	Female	52.5%
Students Studying in Winter Term	801	0.146	116.552	Male	47.5%
Students Studying in Fall or Winter Term	1,113	0.213	236.701		
				Year of Study	Percent
Faculty of Enrolment/Plan of Study	Percent				
Arts and Science				First	15.6%
BA/BAH	46.8%			Second	16.2%
BSC/BSCH	13.3%			Third	18.6%
BCMP/BCMPH	7.4%			Fourth+	49.6%
Other	1.2%				
Subtotal	68.7%				
Business	1.1%				
Education	0.5%				
Engineering	26.2%				
Health Sciences (Nursing)	3.6%				

9) Summer Term Enrolment Profile

Summer term undergraduate enrolments differ significantly from those in the Fall and Winter terms. About 5,000 students study during either or both of the May-June or July-August sessions of Summer term: medical residents (10% of the total), students enrolled in BISC (1%) and on-campus students (88%). Just over sixty percent of this latter group are enrolled in the Faculty of Arts and Science, and about two-thirds are enrolled in their upper years of study (see Table 7).

Table 7: Summer Term Undergraduate Credit Student Enrolment

Summer Overall						
Count Date	Headcount	FTE/Student	FTE	Student Category	Count	% of total
May	4,460	0.125	556.815	Post-Graduate Medical Residents	553	10.3%
July	3,831	0.089	340.511	Bader International Study Centre	75	1.4%
Unique Total	4,822	0.186	897.326	Main Campus	4,747	88.3%

May Count Date Main Campus Student Composition					
Type of Study	Count	Percent	Year of Study	Count	Percent
Full-Time	509	11.6%	First	439	10.0%
Part-Time	3,888	88.4%	Second	1,152	26.2%
			Third	1,427	32.5%
			Fourth	973	22.1%
			Fifth	16	0.4%
			Sixth	206	4.7%
			Seventh	184	4.2%
Program Enrolment	Count	Percent			
Non-Degree Program	461	9.4%			
Degree Program	4,459	90.6%			
Faculty/Program of Study			Gender	Count	Percent
Arts and Science	3,093	62.9%	Female	2,761	62.8%
BA/BAH	1,448	29.4%	Male	1,636	37.2%
BCMP/BCMPH	175	3.6%			
BSc/BSch	949	19.3%			
Non-Degree	442	9.0%			
Other	79	1.6%			
Business	391	7.9%			
Engineering *	797	16.2%			
Education**	391	7.9%			
Health Sciences (Nursing)	248	5.0%			
Total	4,920	100.0%			
			International/Domestic	Count	Percent
			International	212	4.8%
			Domestic	4,185	95.2%
			Distance Career Students		200
			Letters of Permission		115

* includes a small number of non-degree students
 ** includes a small number of diploma students

Budget Development

1) Queen's Activity-Based Budget Model

(A glossary of budget terminology can be found in Appendix 2).

In 2013, the University adopted a new activity-based budget model, intended to provide greater transparency and stronger linkages to academic goals and priorities.

The activity-based budget model attributes revenues to the Faculties and Schools that generate them (primarily through tuition and operating grants). The Faculties and Schools in turn bear indirect costs to support shared services (e.g., the library, ITS), student support, and a university fund for institutional priorities. These indirect costs include a charge for space occupancy, highlighting the cost and value of space as an expensive and scarce resource. This charge has had a positive impact on space utilization and accountability.

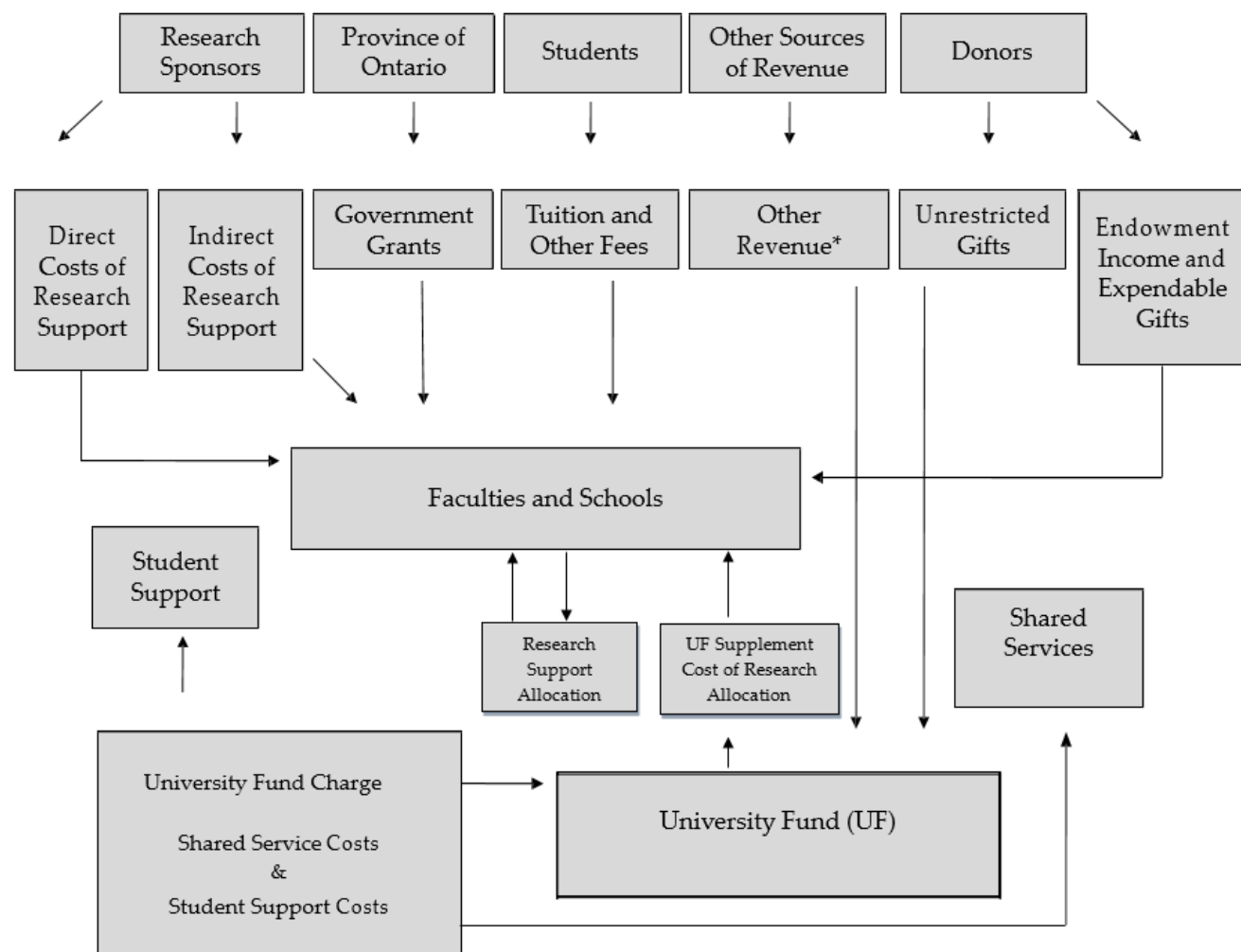
The net budgets (gross revenues less indirect costs) of the Faculties and Schools support their direct costs, including, of course, the provision of their education programming.

Increased revenue and cost savings will remain in the academic unit that generates the change, providing a strong incentive to be innovative in programming and enrolment planning.

Revenue not directly attributable to Faculties and Schools, such as investment income and unrestricted donations, adds to the contributions from the Faculties and Schools in supporting the University Fund. The Fund is used to support the cost of transfers from operating to capital, payments to Faculties and Schools to avoid disruptions that could otherwise accompany the introduction of a new budget model, infrastructure renewal, administrative system implementation, a central contingency and a small number of other strategic priorities and compliance initiatives. (See Figure 17.)

The budget model will not, in and of itself, increase net revenue for the university; it is simply a different method of revenue and cost allocation. It is designed, however, to encourage Faculties and Schools to increase revenue and constrain costs, enhancing financial opportunities within their academic units and the university as a whole.

Figure 17: A Schematic of Revenue Attribution in the Queen's Budget Model



*Other Revenue includes net income from ancillary operations, investment income.

2) The Budget Process and its Components

The budget process at Queen's University is comprised of several key segments. These include the detailed enrolment plan, shared services budgets and the Faculty/School budgets (see Figure 18).

Since tuition and grant revenue are Queen's largest sources of funding, the budget is driven by the enrolment plan. The Queen's Strategic Enrolment Management Group (SEMG) was established to develop and recommend a long-range plan for student enrolment and a balanced mix of quality programs for graduate and undergraduate students. This group presents its recommendations to the Senate Committee on Academic Development (SCAD) for enrolment for the next two academic years. SCAD considers these recommendations and submits enrolment targets to the Senate for approval.

The approved enrolment targets are processed through detailed revenue projection models to convert student headcounts to FFTE's and ultimately to projected tuition and grant revenue. Depending on differences in the tuition fees and grant level, the model breaks down enrolment by Faculty/School, program and year of study. The models take into account full-time students, part-time students, students here on exchange and students away on exchange. The models also project attrition rates including program progression, students new to Queen's, internal transfers between Faculties, internal transfers within Faculties, and students who repeat their year of study.

A preliminary 3-year budget is created for the University using revenue and expense projections. The shared service units are given a budget target and budget planning guidelines and are asked to submit a detailed 3-year budget. The planning guidelines include assumptions to be made for compensation increases, benefit rates and endowment payout rates. The guidelines may ask for budgets to be submitted using more than one set of assumptions (i.e. multiple scenarios).

The detailed budget submissions include:

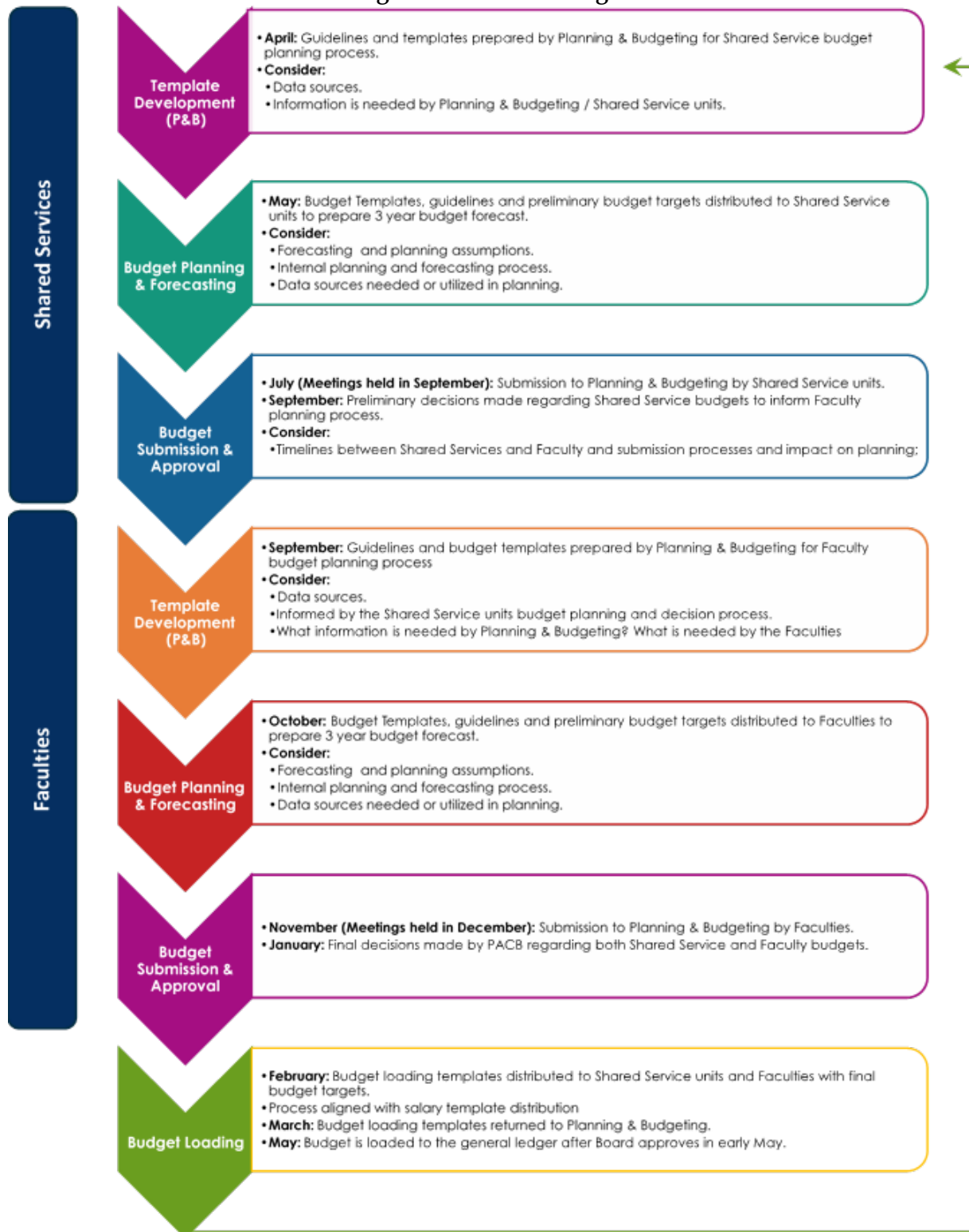
- Executive Summary
- Goals, Priority Initiatives, & Performance Measures
- Budget Plan, including detailed financial information (current year projections to year end, future budgets for 3 years and strategic use of carry-forwards / reserves)
- Service Levels
- Staffing Plan
- Space and Capital Plan

The Provost's Advisory Committee on Budget (PACB) meets with each of the shared service units to review their planning and budget submissions. All PACB recommendations and reinvestment decisions concerning the shared services units are incorporated into the preliminary 3-year budget.

The preliminary 3-year budget is processed through the budget allocation model to determine the budget target for each of the Faculties and Schools, which then submit their 3-year budgets in a format identical to that of the shared service units. PACB subsequently meets with each Faculty and School to review its planning and budget submission. PACB makes recommendations to the Provost on budget

decisions. The Provost, in consultation with the Principal and Vice-Principals, develops the final budget which is presented to the Board of Trustees for approval.

Figure 18: Annual Budget Timeline



3) Government Grants

A significant portion of the University's operating revenue comes from government grants. We have provided a brief description of these grants below.

Provincial Government Grant

Effective 2017-18, all Ontario universities were subject to a new operating grants framework. Development of the framework began in 2015-16 with a MAESD review that recommended formula grants be simplified; that historic "distortions" in formula grants be corrected and enrolment-based funding levels equalized; that funding recognize the anticipated slowdown or reversal of enrolment growth and focus more on quality and institutional differentiation; and that institutional accountability for quality and differentiation be enhanced. Subsequent to the report, the details of the new funding formula have been the subject of extensive discussions between the Council of Ontario Universities and the Ministry.

While the new arrangements will not affect the *total* amount of each university's operating funding during the 2017-2020 period, they have resulted in:

- 1) The formalization of the three funding envelopes, and
- 2) A re-calculation and re-organization of the funding among the three envelopes.

The three funding envelopes are as follows:

Enrolment Envelope: The former Basic Operating Grant, undergraduate and graduate accessibility funding and targeted program grants have been consolidated and subjected to "clean up" (to correct historical anomalies), simplification (through creation of new program-specific funding weights known as Weighted Grant Units or WGU's) and equalization (to ensure similar students are funded equally across all universities). This consolidated enrolment-based funding is now also known as the **Core Operating Grant**. 2016-17 actual WGU enrolment and the associated core operating grant will be carried forward into 2017-18. Following bilateral enrolment growth negotiations between the University and MAESD during the summer of 2017 as part of the SMA renewal, the enrolment envelope has been set. The Ministry has set the funded WGU for the undergraduate level at 2016-17 levels and allowed for growth in WGU's at the graduate level. The WGU enrolment levels negotiated are subject to a 3% corridor of the sort that prevailed throughout the 1980's and 1990's. This version of the corridor allows minor variations in enrolment without having an impact on funding. The movement in enrolment is based on a moving average of enrolment over five years.

Differentiation Envelope: Quality and performance funding have been assembled into a Differentiation Envelope that will (with minor exceptions) be held stable until 2020. Accountability and reporting requirements for the differentiation envelope are the primary focus of the third round of Strategic Mandate Agreements (known as SMA-3). From 2017 through to 2020 the differentiation envelope will continue to be allocated to the institutions regardless of how they do against metrics identified in the second round of the Strategic Mandate Agreement.

Special Purpose Envelope: The formalization of the third envelope, the Special Purpose Envelope, was unaffected by the new grants framework and will continue to be administered as before. This envelope contains grants of numerous types, each of which addresses programs and priorities established by the Ministry. Not all universities receive all types of special purpose funding. This funding includes such sub-categories as access funding for students with disabilities (via the Regional Assessment and Resource Centre), the Municipal Tax Grant (to offset property taxes paid to municipalities), program funding for Indigenous student recruitment and support programs, clinical program grants, and (though not applicable to Queen's) northern and Francophone grants.

Federal Government Grant

Most Federal support to universities is in the form of Tri-Agency research grants, the Canada Research Chairs program and (indirectly) co-funding (with the Provincial Government) the student loan-grant program. In addition, since 2001-02, the Federal Government has supported the indirect costs of research normally borne within the university operating fund (formerly the Federal Indirect Costs of Research Program, now the Research Support Fund). The distribution of funds to individual universities is based on their share of past research awards from the Federal granting agencies. Funding for the program has increased over the years and was made permanent in the 2003 Budget.

4) Detailed Budget Data/Tables

To provide additional detail on the development of the 2018-19 operating budget the following information is provided:

- Approved Operating Budget (Table 8)
- Detailed Revenues (Table 9)
- Budget by Cost Centre: Reconciliation of Board-Approved Budget to Budget Load (Table 10)
- Detailed Expenses (Table 11)
- Detailed Budget Load by Department (Table 12)

And in the following section:

- Faculty & School Revenue Attribution Drivers (Tables 13 – 19)
- Faculty & School Expense Attribution Drivers (Tables 20 – 42)

The Annual Budget Report approved by the Board of Trustees for 2018-19 is contained in Appendix 1.

Table 8: Queen's University 2018-19 Approved Operating Budget (\$M)

	Budget 2017-18	Year over Year Variance	Budget 2018-19	Budget 2019-20	Budget 2020-21
REVENUE					
Student Fees	\$ 321.6	\$ 34.3	\$ 355.9	\$ 379.2	\$ 401.5
Government Grants	\$ 210.8	\$ 3.7	\$ 214.5	\$ 216.2	\$ 216.2
Unrestricted Donations	\$ 1.2	\$ -	\$ 1.2	\$ 1.2	\$ 1.2
Other Income	\$ 5.3	\$ 0.4	\$ 5.7	\$ 5.9	\$ 6.2
Research Overhead	\$ 3.1	\$ 0.5	\$ 3.6	\$ 3.1	\$ 3.1
Investment Income	\$ 13.2	\$ 1.4	\$ 14.6	\$ 14.9	\$ 15.2
TOTAL OPERATING REVENUES	\$ 555.2	\$ 40.3	\$ 595.5	\$ 620.5	\$ 643.4
EXPENSE					
Faculties and Schools Allocations	\$ 331.1	\$ 29.1	\$ 360.2	\$ 371.0	\$ 389.2
Shared Services Allocations	\$ 139.8	\$ 7.8	\$ 147.6	\$ 151.3	\$ 154.0
Student Aid	\$ 30.9	\$ -	\$ 30.9	\$ 30.9	\$ 30.9
Utilities	\$ 15.1	\$ 0.4	\$ 15.5	\$ 15.9	\$ 16.2
Infrastructure Renewal	\$ 6.6	\$ 0.8	\$ 7.4	\$ 8.3	\$ 9.1
Strategic Priorities & Compliance	\$ 4.4	\$ (0.3)	\$ 4.1	\$ 3.8	\$ 3.6
Contingency	\$ 2.8	\$ -	\$ 2.8	\$ 2.8	\$ 2.8
Flow Through Expenses, net of recoveries	\$ 10.7	\$ 0.7	\$ 11.4	\$ 10.7	\$ 11.2
Indirect Costs of Research to External Entities	\$ 1.4	\$ 0.2	\$ 1.6	\$ 1.6	\$ 1.6
<i>To Be Allocated</i>	<i>\$ 0.7</i>	<i>\$ 1.8</i>	<i>\$ 2.5</i>	<i>\$ 12.7</i>	<i>\$ 13.3</i>
TOTAL OPERATING EXPENDITURES	\$ 543.5	\$ 40.5	\$ 584.0	\$ 609.0	\$ 631.9
Net Surplus before Capital Expenditures	\$ 11.7	\$ (0.2)	\$ 11.5	\$ 11.5	\$ 11.5
Transfer to Capital Budget	\$ (11.7)	\$ 0.2	\$ (11.5)	\$ (11.5)	\$ (11.5)
Unit Expenses greater than Budget Allocation	\$ (17.9)	\$ 10.2	\$ (7.7)	TBD	TBD
Transfer to Pension Reserve	\$ 6.9	\$ 9.1	\$ 16.0	TBD	TBD
Net Budget Surplus (Deficit)	\$ (11.0)	\$ 19.3	\$ 8.3	\$ -	\$ -
Contribution from Carryforward balances	\$ 17.9	\$ (10.2)	\$ 7.7	TBD	TBD
Contribution to Pension Reserve	\$ (6.9)	\$ (9.1)	\$ (16.0)	TBD	TBD
Net Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -

Table 9: Queen's University 2017-18 to 2020-21 Revenue Budget

	Budget 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21
Tuition Credit	\$ 291,698,450	\$ 322,317,344	\$ 344,339,905	\$ 365,448,791
Tuition Non-Credit	\$ 20,071,503	\$ 23,196,938	\$ 24,114,669	\$ 24,935,401
Student Assistance Levy	\$ 2,465,494	\$ 2,551,786	\$ 2,641,099	\$ 2,733,537
Other fees	\$ 7,381,656	\$ 7,836,924	\$ 8,063,021	\$ 8,420,148
Total Fees	\$ 321,617,103	\$ 355,902,992	\$ 379,158,694	\$ 401,537,878
Operating Grants				
Enrolment Envelope				
Core Operating Grant	\$ 176,405,808	\$ 176,626,601	\$ 176,626,601	\$ 176,626,601
Undergraduate Enrolment Transition Grant	\$ 1,934,417	\$ 1,871,056	\$ 1,871,056	\$ 1,871,056
Graduate Expansion	\$ 717,696	\$ 3,261,143	\$ 5,782,662	\$ 5,782,662
International Student Recovery	\$ (1,040,072)	\$ (1,327,863)	\$ (1,402,189)	\$ (1,424,625)
Differentiation Envelope				
Performance/Student Success Grant	\$ 17,575,051	\$ 17,852,361	\$ 17,852,361	\$ 17,852,361
Graduate Expansion-Performance	\$ 150,545	\$ 540,115	\$ 756,515	\$ 756,515
Research Overhead Infrastructure	\$ 1,682,363	\$ 1,568,386	\$ 1,578,242	\$ 1,578,242
Total Operating Grants	\$ 197,425,808	\$ 200,391,799	\$ 203,065,248	\$ 203,042,812
Special Purpose Envelope				
Tax Grant	\$ 1,636,147	\$ 1,633,371	\$ 1,658,738	\$ 1,765,167
Special Accessibility	\$ 712,385	\$ 712,385	\$ 712,385	\$ 712,385
Regional Assessment Resource Centre	\$ 1,070,000	\$ 1,170,000	\$ 100,000	\$ 100,000
Clinical Education Funding	\$ 623,751	\$ 623,751	\$ 623,751	\$ 623,751
Total Special Purpose Grants	\$ 4,042,283	\$ 4,139,507	\$ 3,094,874	\$ 3,201,303
Total Provincial Grants	\$ 201,468,091	\$ 204,531,306	\$ 206,160,122	\$ 206,244,115
Federal Grant	\$ 9,291,952	\$ 9,966,801	\$ 9,966,801	\$ 9,966,801
Other Revenue				
Unrestricted Donations and Bequests	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Other Income	\$ 5,403,344	\$ 5,682,678	\$ 5,924,444	\$ 6,169,623
Research Overhead	\$ 3,100,000	\$ 3,600,000	\$ 3,100,000	\$ 3,100,000
Investment Income	\$ 13,175,970	\$ 14,616,929	\$ 14,918,601	\$ 15,154,892
Total Other Revenue	\$ 22,879,314	\$ 25,099,607	\$ 25,143,045	\$ 25,624,515
	555,256,460	595,500,707	620,428,662	643,373,309

Table 10: Budget by Cost Centre: Reconciliation of Board-Approved Budget to Budget Load

The reconciliation between the budget expenditures loaded into the Operating Fund general ledger and the approved budget is shown below:

	2016-17 Budget	2017-18 Budget	2018-19 Budget
Expenditure Budget approved by Board of Trustees	\$ 511,317,177	\$ 543,553,432	\$ 584,020,183
<u>Reconciling Items</u>			
Draw on (Contribution to) Restricted Carry Forwards (1)	\$ 15,454,876	\$ 10,951,721	\$ (8,277,569)
Research Overhead revenue (part of model but not allocation)	\$ (3,600,000)	\$ (3,100,000)	\$ (3,600,000)
Ancillary and other overhead recoveries netted against expenses in the approved budget	\$ 4,563,632	\$ 4,493,570	\$ 4,723,814
Expenditure Budget loaded to General Ledger	\$527,735,685	\$555,898,723	\$ 576,866,428
(1) The approved operating budget is an allocation model, final budgets include all planned departmental expenditures, which may result in the use of existing carry forward balances			

Table 11 shows a breakdown of the operating budget by Faculty/School, VP portfolio and other central expenses. Table 12 provides a further breakdown of these budgets as loaded into the university general ledger.

Table 11: Queen's University Expenditure Budget

	Budget 2016-17	Budget 2017-18	Budget 2018-19 (1)
Faculties/Schools			
Arts and Science	\$ 120,914,503	\$ 125,958,138	\$ 137,428,720
Business	\$ 82,481,840	\$ 85,709,935	\$ 88,684,006
Health Sciences	\$ 47,435,583	\$ 55,578,345	\$ 53,465,572
Engineering & Applied Science	\$ 36,646,378	\$ 38,938,844	\$ 41,407,835
Law	\$ 10,672,127	\$ 10,680,812	\$ 12,840,840
Education	\$ 14,361,374	\$ 16,433,815	\$ 16,882,397
Policy Studies	\$ 1,945,135	\$ 2,194,822	\$ 2,233,260
Subtotal Faculties/Schools	<u>\$ 314,456,940</u>	<u>\$ 335,494,711</u>	<u>\$ 352,942,630</u>
Principals & Vice-Principals			
Principal, University Secretariat & University Relations	\$ 7,829,281	\$ 9,328,912	\$ 11,045,745
Provost and Vice-Principal Academic			
Provost and VPA - Other	\$ 11,861,131	\$ 11,334,400	\$ 13,877,024
Library (Operations & Acquisitions)	\$ 23,451,124	\$ 23,826,084	\$ 24,587,468
Office of University Registrar	\$ 4,575,089	\$ 4,402,321	\$ 4,904,247
Student Affairs (2)	\$ 15,499,334	\$ 19,088,353	\$ 21,782,727
School of Graduate Studies	\$ 1,730,275	\$ 1,792,252	\$ 1,962,670
Total	<u>\$ 57,116,953</u>	<u>\$ 60,443,410</u>	<u>\$ 67,114,135</u>
Vice-Principal Research	\$ 5,885,416	\$ 9,045,212	\$ 10,400,785
Vice-Principal Advancement	\$ 10,389,548	\$ 10,531,322	\$ 11,586,358
Vice-Principal Finance & Administration			
VPF&A - Other	\$ 11,861,198	\$ 13,252,845	\$ 15,238,913
Information Technology Services (ITS)	\$ 17,948,916	\$ 19,224,707	\$ 20,948,610
Campus Planning	\$ -	\$ 603,003	\$ -
Physical Plant Services (PPS)	\$ 16,315,423	\$ 16,964,393	\$ 17,025,521
Utilities	\$ 16,030,000	\$ 15,052,672	\$ 15,482,000
Total	<u>\$ 62,155,537</u>	<u>\$ 65,097,620</u>	<u>\$ 68,695,044</u>
Human Resources	\$ 5,757,627	\$ 5,784,796	\$ 5,908,904.00
Subtotal Principal & Vice-Principals	<u>\$ 149,134,362</u>	<u>\$ 160,231,272</u>	<u>\$ 174,750,971</u>
University Central Expenses			
Student Assistance	\$ 32,936,119	\$ 33,735,100	\$ 32,311,791
Bridging Programs (QNS)	\$ 800,000	\$ 1,096,000	\$ 1,329,333
Fringe Benefits	\$ 6,421,190	\$ 6,562,048	\$ 6,695,773
Capital	\$ 150,000	\$ -	\$ -
Other	\$ 23,837,074	\$ 18,779,592	\$ 8,835,930
Total	<u>\$ 64,144,383</u>	<u>\$ 60,172,739</u>	<u>\$ 49,172,827</u>
Grand Total	<u>\$ 527,735,685</u>	<u>\$ 555,898,723</u>	<u>\$ 576,866,428</u>

(1) For information on the departments loaded in these numbers refer to Table 12

(2) Student Affairs expenses are partially offset by external revenues included in the operating budget

Table 12: Detailed 2018-19 Budget Load

	2018-19 Revenue	2018-19 Expenses
Central Revenues		
Tuition Fees- Ctr UNRESTRICTED	(325,319,130)	-
Invest Inc - Ctr UNRESTRICTED	(14,736,929)	120,000
Revenue - Central UNRESTRICTED	214,498,107)	-
Unrestricted Donatns-Central	(1,200,000)	-
OH & Misc-Central UNRESTRICTED	(362,000)	(4,577,904)
Other Exp Fin-Ctr UNRESTRICTED	-	(200,000)
Central Revenues Total	(556,116,166)	(4,657,904)
Faculty of Arts and Science		
Student Services - A&S	(66,000)	2,016,122
Dean's Office - A&S	-	4,724,499
Advancement - A&S	-	547,964
Faculty Fund - A&S	-	1,554,501
School of Religion	-	1,573,115
Initiatives	-	9,232,601
Classics	-	1,597,151
English	-	5,419,508
History	-	5,160,317
Philosophy	-	3,233,890
Cultural Studies	-	882,240
French Studies	-	1,420,266
CE Programs	(35,970)	33,932
Languages Literatures Cultures	(8,762)	3,095,153
Art History	(92,000)	1,932,785
Studio BFA	-	1,095,774
Art Conservation	(6,000)	788,113
Dan School of Drama and Music	(104,600)	5,182,526
Film & Media	(27,000)	2,009,238
Queen's Community Music	(240,998)	310,115
Economics	(451,799)	7,363,347
Geography & Planning	(427,525)	5,243,005
Political Studies	-	4,869,207
Sociology	-	3,123,655
Psychology	(38,500)	7,475,114
Psychology Training Clinic	(132,616)	173,285
Biology	(136,000)	7,469,688
Biology Station - Opinicon	(375,000)	933,863
School of Kinesiology & Health	(13,800)	4,925,486
Revved Up	(30,000)	29,798
Chemistry	(25,000)	6,151,903

	2018-19 Revenue	2018-19 Expenses
Chemistry Inventory Stores	(130,000)	108,300
Chemistry Instrumentation	(10,000)	120,290
Physics	-	6,882,365
Geological Science	-	4,670,084
Geology Continuing Ed	(45,000)	43,000
Geology Dept Facilities	(130,000)	351,521
Geology Field Education	(136,000)	166,800
MEERL	(5,000)	369,062
School of Computing	-	6,463,106
Mathematics & Statistics	(27,150)	7,094,901
Jewish Studies	-	127,974
Continuing & Distance Studies	(400,000)	5,007,151
Environmental Studies	-	1,768,225
Analytical Services Unit	(300,000)	353,012
Gender Studies	-	1,612,154
Global Dev Studies	(90,000)	2,019,802
Master of Industrial Relations	(61,000)	1,319,967
Industrial Relations Centre	(2,957,000)	2,935,405
Professional Expense	-	400,000
Faculty of Arts and Science Total	(6,502,720)	141,381,280
Faculty of Engineering & Applied Science		
Applied Sci - Faculty Office	-	9,782,948
Integrated Learning Centre	(88,000)	266,000
AppSci - IT Services	(1,100)	384,137
AppSci - Marketing & Comm.	(10,000)	235,945
App Sci - Advancement	-	545,334
AppSci - Student Services	(62,000)	102,000
AppSci - Research	-	1,527,000
AppSci - Engineering Education	(261,500)	542,000
Chemical Engineering	(90,000)	5,445,228
Civil Engineering	-	5,136,995
Electrical & Computer Eng	-	7,168,526
Mechanical and Materials Eng	-	8,050,300
Robert M Buchan Dept of Mining	(178,000)	2,603,022
AppSci - Shared Courses	-	309,000
Faculty of Engineering & Applied Science Total	(690,600)	42,098,435
School of Business		
Undergraduate Program (BCom)	193,878	21,855,925
Graduate Program	(77,088)	3,405,332
MIB	32,447	2,755,879
MFIN Toronto	89,652	3,542,696

	2018-19 Revenue	2018-19 Expenses
MMA	246,699	7,048,579
MEI	82,421	2,002,771
MFIN Beijing	(2,110,551)	4,040,444
GDB	19,296	1,330,795
GDA	144,600	861,599
Master Artificial Intelligence	51,120	1,370,528
PGPS Other	-	423,400
Executive MBA	231,937	6,590,448
Executive MBA Americas	(827,657)	6,742,143
Accelerated MBA	42,038	5,999,261
Queen's Full-Time MBA (FTMBA)	(28,552)	7,842,522
QEE General Admin	-	3,166,703
QEE UAE Admin	-	186,523
Open Enrollment Programs	(4,021,850)	1,475,575
Custom Programs	(2,624,940)	1,648,462
Other Programs	(1,574,110)	985,393
Custom Credit Courses	(486,540)	311,929
Custom International	(1,100,000)	875,365
Smith IT	(5,000)	5,000
Smith Marketing & Comm	(15,000)	15,000
Smith Development & AR	(8,500)	1,707,474
Smith Videoconferencing	(100,000)	100,000
Smith Material Management	(200,000)	200,000
Smith Dean's Office	-	1,090,889
Smith Faculty & Support	(30,000)	(777,961)
Smith Ctr for Int'l Mgmt	(1,000)	1,000
Goodes Hall Facility	-	1,840,242
Smith Living Case	-	602,350
Toronto Facility	-	125,000
Salesforce	-	733,307
Smith Research Program	-	957,564
Queen's Business Consulting	(35,000)	48,450
Student Computing Centre	(26,000)	31,800
Centre DT and FI	-	24,913
ComSoc Comp & Conf	(1,105,000)	951,967
School of Business Total	(13,242,700)	92,119,267
Faculty of Education		
Faculty of Education	-	1,380,000
Registrar	(80,000)	521,500
Fac of Education - Operations	-	10,000
Fac of Education - Teaching	-	4,641,697
Outdoor Experiential Education	(10,000)	16,000

	2018-19 Revenue	2018-19 Expenses
Technological Education	-	67,000
Practicum Office	-	502,400
Continuing Teacher Education	(5,900,000)	5,780,000
Grad Studies and Bureau of Res	-	1,578,200
Commun and Alumni Relations	-	208,000
e- Learning Services Office	-	233,800
Career Services	(110,000)	205,800
Course Allocations	(15,000)	42,000
Faculty Administration	-	111,000
School of English	(3,550,000)	1,715,000
Faculty of Education -PEA	-	55,000
PROF DEV SESSIONAL ADJ	-	30,000
Faculty of Education Total	(9,665,000)	17,097,397
Faculty of Law		
Faculty of Law	(579,800)	13,520,640
Faculty of Law Total	(579,800)	13,520,640
Faculty of Health Sciences		
Faculty Health Sci Office Ops	(3,761,807)	10,207,216
Health Science Operations	-	161,700
Standardized Patient Program	-	234,015
Life Science Program	-	357,996
Public Health Sciences	(7,284)	2,589,798
Biomedical & Molecular Science	(15,000)	12,336,072
Bachelor of Health Sciences	-	1,478,919
Anesthesiology & Periop Med	(17,000)	751,223
Diagnostic Radiology	(65,000)	376,048
Family Medicine	(705,750)	1,970,980
Clinical Simulation Centre	(140,286)	654,804
Emergency Medicine	(33,000)	565,174
Critical Care Medicine	(24,800)	141,800
Centre Neuroscience Studies	-	467,303
Medicine	(348,000)	1,632,487
Oncology	-	206,318
Pathology & Molecular Medicine	(45,300)	1,686,819
Obstetrics & Gynecology	-	726,528
Ophthalmology	(50,000)	177,686
Otolaryngology	-	145,198
Pediatrics	-	285,983
Psychiatry	(756,920)	1,306,690
Physical Medicine & Rehab	-	192,660
Surgery	(32,800)	527,553

	2018-19 Revenue	2018-19 Expenses
Urology	(68,333)	376,576
Entrada	(870,000)	958,916
Undergraduate Med Ed	(1,790,000)	3,162,754
Postgraduate Med Ed	(6,536,900)	6,808,940
Clinical Skills	-	273,696
Regional Ed	-	636,476
Clinical Ed Centre	(3,500)	210,450
Med Tech Unit	(20,000)	1,221,846
Continuing Med Ed	(761,100)	1,491,377
Animal Care	-	697,541
Protein Function	-	108,090
Centre Hlth Svc & Policy Rsrch	-	19,850
Centre Studies in Primary Care	(40,000)	228,941
Canadian Cancer Trials Group	(400,000)	616,202
Health Sciences Ed	-	30,805
School of Nursing	(337,800)	6,996,966
School of Rehab Therapy	(611,874)	7,161,826
CIMVHR	(475,000)	311,992
ICACBR	(871,210)	1,600,022
Faculty of Health Sciences Total	(18,788,664)	72,094,236
School of Policy Studies		
School of Policy Studies	(271,000)	323,953
SPS-Desktop	(52,435)	13,848
SPS - Director's Office	-	1,688,964
SPS - MPA	(15,000)	472,970
Institute Of Intergovernmental	(32,300)	32,176
Ctr for Int'l & Defence Policy	(177,170)	249,254
Ctr Innovation Healthcare Pol	(60,000)	60,000
School of Policy Studies Total	(607,905)	2,841,165
Bader International Study Centre	-	2,913,029
Central Expenses		
Other Exp Fin-Ctr UNRESTRICTED	-	2,601,335
EFB Reserve - Central	-	(16,000,000)
Subscriptions/Memberships-VPOP	-	923,000
Administrative Systems	-	1,746,216
Deferred Maintenance	-	4,210,000
ALLOC FED IDCR	-	1,608,144
Central Expenses Total	-	(4,911,305)

	2018-19 Revenue	2018-19 Expenses
University Fund		
Access Fund	-	250,000
Deferred Maintenance	-	4,350,000
Innovation & Wellness	-	1,200,000
Contingency - to be allocated	-	3,034,204
University Fund Total	-	8,834,204
Vice-Principal Advancement		
ADV VP Advancement	(2,000)	1,120,564
ADV Communications & Marketing	-	570,645
ADV Project - Advancement	-	374,194
ADV Advancement Services	-	2,750,851
ADV Gift Services	-	90,525
ADV Advancement Tech Services	-	355,482
ADV Prosp Rsearch&Constit Data	-	71,600
ADV Alumni Relations	(1,434,000)	3,305,741
Volunteer Relations & Reunions	(49,000)	148,650
ADV Alumni Events	(10,000)	71,650
ADV Alumni Branches	(7,000)	137,050
ADV Alumni Students	-	27,450
ADV Alumni Education	(182,000)	51,600
ADV Calgary Office	-	16,200
ADV Development	-	1,535,261
ADV Gift Planning	-	232,359
ADV Annual Giving	-	340,475
ADV Stewardship	-	79,500
ADV Major Giving	-	1,990,561
Vice-Principal Advancement Total	(1,684,000)	13,270,358
Vice-Principal University Relations		
University Communications	(10,000)	93,500
Alumni Review	(180,000)	600,250
University Photographer	-	20,000
Government Relations	-	97,250
Marketing	-	7,500
Creative Design	(195,000)	195,000
Office of the VP University Relations	-	4,378,220
Univ. Relations-Ctr RESTRICTED	-	28,955
Vice-Principal University Relations Total	(385,000)	5,420,675
Office of the Vice-Provost and Dean of Student Affairs		
Student Affairs	(200,000)	(126,883)
Four Direction Aboriginal CTR	(368,000)	558,574

	2018-19 Revenue	2018-19 Expenses
Disability Services	(100)	628,841
Regional Assess Resource CTR	(1,001,900)	2,162,924
Student Counselling Services	(5,000)	1,276,905
Chaplains Office	(300)	142,750
Career Services SA	(531,224)	1,313,486
Student Health Services	(2,930,783)	1,935,275
Student Success	(2,000)	440,828
Student Health Promotion	(20,800)	(15,355)
Student Experience Office	(70,591)	146,501
Integrated Wellness Services	-	1,428,026
Queen's Univ. Int'l Centre	(70,919)	799,303
Ban Righ	(61,174)	47,971
Stud. Affairs-Ctr UNRESTRICTED	-	344,000
A&R Executive	(6,035,800)	1,385,010
A&R Business Development	(1,366,489)	2,068,803
A&R Marketing & Communications	(209,600)	864,205
A&R Facilities	(695,000)	1,622,108
A&R Capital & Maintenance	-	850,000
A&R Recreation	(1,228,500)	1,871,006
A&R High Performance	(43,208)	3,372,749
FMC - Operating	(748,500)	1,602,076
Undergraduate Admission	(1,622,343)	4,374,414
Student Records & Services	(1,627,085)	2,449,910
OUR Administration	(366,691)	886,209
Awards	-	554,688
Registrar - Central RESTRICTED	(14,367)	269,512
Financial Aid	-	18,194,085
Office of the Vice-Provost and Dean of Student Affairs Total	(19,220,374)	51,447,921

Vice-Principal Finance and Administration

VP Admin & Finance Office	-	1,348,209
Office of Risk and Safety	-	507,738
VPFA - Central RESTRICTED	-	200,000
VPFA - Central UNRESTRICTED	-	363,825
Audit Services	-	895,165
Financial Services	-	4,423,217
Finance - Central UNRESTRICTED	-	3,101,400
Investment Services	(180,000)	519,856
Strategic Procurement Services	(300,000)	1,846,608
Env Health & Safety	-	1,327,915
Security operating	(25,000)	1,562,492
EHS - Central RESTRICTED	-	40,000

	2018-19 Revenue	2018-19 Expenses
EHS - Central UNRESTRICTED	-	1,385,488
Insurance Reserve - Central	-	222,000
Vice-Principal Finance and Administration Total	(505,000)	17,743,913
Human Resources		
Human Resources	(1,250,500)	5,969,185
EMPLOYEE ASSISTANCE	-	319,725
Events Management	-	40,000
Recruiting & Retention (ATS license fees)	-	12,600
General Workplace Accommodation	-	50,000
TUITION ASSISTANCE	-	285,000
Miscellaneous Fringe Benefits	-	159,727
Maternity Leave Payments	-	1,317,125
Benefits - Retired Employees	-	1,536,658
Benefits - LTD Employees	-	1,149,337
Benefits - Survivors	-	122,241
QUFA Tuition / Child Care	-	1,022,912
QUSA Tuition / Child Care 2-9	-	210,000
Sr Staff (10-14) Tuition/Child Care	-	220,000
1302 Tuition / Child Care	-	95,000
229 Tuition / Child Care	-	160,000
254 Tuition / Child Care	-	120,000
Sr Admin Tuition / Child Care	-	155,000
USW Tuition/Child Care	-	550,000
Job Evaluation Project	-	360,667
Human Resources Total	(1,250,500)	13,855,177
Information Technology Services		
CIO Office	-	45,688
Project Portfolio Office	-	30,000
IT Services	-	13,703,813
IT Technical Services	(3,060,000)	2,877,967
ITS Telecom Services	(142,600)	340,924
ITS - Central RESTRICTED	-	7,152,818
Information Technology Services Total	(3,202,600)	24,151,210
Library Services		
System Wide Acquisitions	-	11,256,892
Library System	(165,000)	12,207,449
Copyright Advisory Office	-	231,766
Queen's Research Data Centre	-	36,485
Archives	(33,500)	1,053,376
Library Services Total	(198,500)	24,785,968

	2018-19 Revenue	2018-19 Expenses
Physical Plant Services		
Campus Services Operating	-	1,225,632
Campus Engineering Stores	-	399,725
Area One	-	1,194,411
Area Two	-	1,391,407
Area Three	-	1,272,403
Area Four	-	251,841
Area Five	-	878,792
Area Six	-	905,357
Area Seven	-	167,948
Area Eight	-	489,133
Area Nine - Custodial	-	7,605,571
Engineering	-	838,443
New Capital Alterations	-	(735,819)
PPS- Central UNRESTRICTED	(50,000)	593,000
Utilities-Central UNRESTRICTED	(2,600,976)	18,082,976
PPS - Central RESTRICTED	-	90,000
Physical Plant Services Total	-	34,650,820
Office of the Principal		
Principal's Office	-	1,521,838
Summerhill	-	69,560
Strategic Initiatives	-	120,000
Principal - Central RESTRICTED	-	223,500
Office of the Principal Total	-	1,934,898
Provost and Vice-Principal Academic		
VP Academic - Office	-	1,720,994
Teaching & Learning Portfolio	(101,594)	1,646,423
Planning and Budgeting	-	2,141,994
Queen's Quarterly	(50,250)	302,673
Associate VP International	(76,800)	1,498,304
Faculty Relations	-	1,175,082
IBCPA	(499,641)	1,203,422
Queen's Innovation Connector	-	333,517
Indigenous Initiatives	-	258,940
Human Rights & Equity	(4,000)	1,396,523
VP Acad.-Ctr MQUP RESTRICTED	-	437,000
VP Academic-Central RESTRICTED	-	1,510,155
Agnes Etherington Art Centre	(240,777)	1,073,659

	2018-19 Revenue	2018-19 Expenses
VPA - Central UNRESTRICTED	-	151,400
Campus Planning and Develop	-	507,677
Provost and Vice-Principal Academic Total	(973,062)	15,357,763
Vice-Principal Research		
Office of VP Research	-	4,569,113
Office of Partnerships & Innov	(868,795)	3,212,723
University Research Services	-	2,116,577
University Vet & Compliance	(185,000)	1,006,562
VP Research-Central RESTRICTED	-	340,000
VP Research-Ctr UNRESTRICTED	-	209,605
Vice-Principal Research Total	(1,053,795)	11,454,580
University Secretariat		
University Secretariat	-	2,086,200
Office of the Ombudsperson	-	399,646
Secretariat-Ctr UNRESTRICTED	-	1,294,870
Secretariat - Ctr RESTRICTED	(24,250)	318,706
University Secretariat Total	(24,250)	4,099,422
Office of Vice-Provost and Dean of School of Graduate Studies		
School of Graduate Studies	(251,256)	345,009
SGS-Dean's Office	(663,765)	2,209,023
SGS-Recruitment Office	(22,250)	152,190
Special Interdisc Initiatives	-	68,719
Grad Studies-Ctr UNRESTRICTED	-	125,000
SGS-Financial Aid	-	14,117,706
Office of Vice-Provost and Dean of School of Graduate Studies Total	(937,271)	17,017,647
Capital Budget		
School of Kinesiology & Queen's Centre	-	5,200,000
QUASR	-	3,000,000
BISC	-	250,000
Chernoff Hall	-	900,000
Electrical Substation	-	900,000
CoGeneration Facility	-	1,064,000
Boiler #8	-	166,526
Capital Budget Total	-	11,480,526
Grand Total	(638,278,883)	630,001,322

Faculty and School Revenue Attribution Drivers

The majority of the revenue in the operating budget is generated through student enrolment. The two main sources of revenue are provincial operating grants and tuition and fees. In the Queen's budget model, these revenues are attributed to Faculties and Schools based on revenue earned by each. The following is a summary of the revenue drivers used to attribute the various types of revenue.

General principles include: (a) that the best available data should be used, which will normally be on a two-year slip basis for revenues that are driven on historic data and on the most recently approved enrolment for revenues that are based on enrolment projections and, (b) that weights for given groups of faculty and students can differ driver by driver to account for varying activity. Revenue allocations will be adjusted or trued-up to reflect actual revenue received.

Provincial Operating Grants

During 2017-18, the Ministry of Advanced Education and Skills Development (MAESD) began the implementation of a new funding model that includes a framework under which future grant funding may be more strongly linked to outcomes, rather than solely to enrolment. This resulted in the creation of three funding "bins" for universities: An enrolment bin which is linked to enrolment, a quality and differentiation bin which has outcomes based metrics linked to it, and a special purposes bin which contains targeted grants for initiatives such as disability supports, French language, clinical programs, etc.

1) Core Operating Grants

Ministry operating grant funding is allocated to the university based on a formula using funding-eligible full time equivalent enrolment (FTE) and relative program weights (i.e. weighted grant units or WGU's). The detailed revenue projection based on enrolment takes into account any anticipated Ministry discounting related to "efficiency grant reductions", international student reductions or any unfunded WGU's should they occur. Revenue allocations will be adjusted or trued-up at the end of the fiscal year to reflect actual enrolment and grant funding received.

1.1 Core Operating Grant

Description: The University is allocated revenue based on WGU's as defined through the government grant funding formula ($\text{COG} = \text{WGU} * \text{Grant per WGU Rate}$).

1.2 Undergraduate Enrolment Transition Grant

Description: One-time only funding to support flow through growth and new growth over and above 2016-17 actual enrolment levels.

1.3 Graduate Expansion Grant

Description: Each year the government provides Graduate Expansion funding to accommodate a set number of graduate spaces. Each university is allocated a maximum number of masters and doctoral spaces for which it will be funded. If Queen's growth exceeds the Queen's allocation there is no guarantee the additional spaces will be funded. If this occurs the funding will be prorated to the faculties based on their enrolment and tuition fee levels.

If full funding is not available for graduate expansion then research masters and doctoral programs are funded first, up to the maximum funding per FTE. Any remaining graduate expansion funding is split among the professional masters programs using a ratio of tuition fees charged relative to the tuition rate for a research master's degree. The programs that have the ability to charge higher tuition fees would receive proportionately lower grant amounts.

1.4 Performance/Student Success Grant

Description: This funding envelope was created to allow for a portion of total operating grant funding to universities be based on performance against outcomes in areas of government and institutional policy (beginning with SMA-3 in 2020). This grant also includes what was previously the Performance Fund Grant and the Quality Improvement Fund Grant.

1.5 Graduate Expansion – Performance Grant

Description: Funding identified as differentiation funding going forward, amount of grant in future years will be based on graduate outcomes. Similar to the Performance/Student Success Grant, future funding will be allocated based on metrics other than enrolment beginning with SMA-3 in 2020.

Revenue Driver: Each Faculty or School receives a share of the above mentioned provincial operating grants [with the exception of the Performance Fund Grant (referenced in 1.4 above) see section 5 below for the revenue driver attribution of the Performance Fund Grant]. Each Faculty's or School's proportionate share of the funding is determined by attributing the funding that would have otherwise been received by the Faculty or School at both the undergraduate and graduate level to determine a weighted percentage that will be applied against the funding available.

**Table 13: Grant Revenue Attribution Associated with
WGU and Expansion Funding**

Driver Description	Driver: WGU Grant Revenue		Weighted Total	Share
	Graduate Grant	Undergraduate Grant Adjusted		
Weight	1.0000			
ASC	22,463,324	64,748,160	87,211,484	49.91%
BUS	7,387,686	10,118,886	17,506,572	10.02%
EDU	3,600,293	-	3,600,293	2.06%
ENG	4,097,567	23,195,510	27,293,076	15.62%
H-NUR	1,376,172	1,849,516	3,225,688	1.85%
H-REH	5,933,609	-	5,933,609	3.40%
H-MED	5,594,139	18,332,769	23,926,908	13.69%
LAW	550,731	3,369,332	3,920,063	2.24%
SPS	1,504,495	-	1,504,495	0.86%
BISC	-	618,275	618,275	0.35%
TOT	52,508,016	122,232,448	174,740,463	100.00%

2) Targeted Programs

Targeted funding envelopes are allocated directly to the Faculty or School where they were earned.

2.1 IMG Post Graduate Medical Expansion, Stand Alone Nursing, Clinical Education in Nursing and Rehabilitation Therapy, and Teacher Education

Revenue Driver: Although funded by MAESD through the core operating grant, the University has opted to allocate 100% to the Faculty/School in which it was earned.

3) Provincial Research Funding

3.1 Research Overhead Infrastructure Envelope

Description: The Research Overhead Infrastructure Envelope (ROIE), assists with the cost of overhead associated with federally funded research activity. The level of funding received is directly related to each university's proportionate share of eligible Tri-Council funding. Funding from the Ministry of Research and Innovation is intended to help defray indirect costs associated with research.

Revenue Driver: Each Faculty's or School's share of provincial research funding is based on its percentage share of Tri-Council grant revenue. The calculation is based on Tri-Council data on a two-year slip basis.

Table 14: Research Tri-Council Driver

Driver: Research Tri Council			
Weight	1.0000		
Driver Description	2017-18 Research Support Grant	Weighted Total	Share
ASC	3,739,753	3,739,753	44.74%
BUS	116,905	116,905	1.40%
EDU	133,394	133,394	1.60%
ENG	1,709,220	1,709,220	20.45%
H-NUR	21,594	21,594	0.26%
H-REH	69,641	69,641	0.83%
H-MED	2,499,645	2,499,645	29.90%
LAW	44,702	44,702	0.53%
SPS	23,803	23,803	0.28%
BISC	-	-	0.00%
TOT	8,358,657	8,358,657	100.00%

4) Facilities Renewal Program

The facilities renewal program provides funding to supplement postsecondary institutions' own programs in addressing the ongoing need for the maintenance, repair, renovation and modernization of existing facilities. The share received is based on the Council of Ontario Universities generated space data. This grant is part of the capital budget so unlike most of the other MAESD grants it is not allocated directly to the Faculties/Schools through the operating fund budget model.

5) Performance/Student Success Grant

This funding was traditionally allocated to universities according to their performance in graduate employment rate (6 months), graduate employment rate (24 months) and graduation rates. In transition into the new funding framework, the Performance Fund grant was incorporated into the Differentiation Envelope, but for the model the funding was held constant and allocated separately within the Differentiation Envelope.

Revenue Driver: Each Faculty or School's Performance Fund grant allocation is based on its share of undergraduate FTE's.

Table 15: Performance Grant Driver

Weight Driver	Driver: Performance Grant		
	1.0000 Und15		
Driver Description	Total UG FTE All-in (BISC Embedded)	Weighted Total	Share
ASC	12,055	12,055	59.25%
BUS	2,161	2,161	10.62%
EDU	865	865	4.25%
ENG	3,185	3,185	15.65%
H-NUR	501	501	2.46%
H-REH	-	-	0.00%
H-MED	950	950	4.67%
LAW	629	629	3.09%
SPS	-	-	0.00%
BISC	-	-	0.00%
TOT	20,347	20,347	100.00%

6) Special Purpose Grants

The University receives several special purpose grants that are intended to be used in very specific ways. There are very clear rules and reporting requirements related to how the funding can be spent. Due to these restrictions the funding is allocated directly to the area responsible for the spending.

6.1 Municipal Tax Grant

Revenue Driver: The municipal tax grant funding is funding received from the province to offset property taxes payable to the City of Kingston. In the model, the revenue flows 100% to a central expense for municipal taxes.

6.2 Special Accessibility Grant

Revenue Driver: This grant provides funding to assist students with disabilities. In the budget model, the revenue flows 100% to the Dean of Student Affairs portfolio where the program is administered.

6.3 Regional Assessment Resource Centre

Revenue Driver: This grant provides funding to offer comprehensive psycho-educational assessments to students who either plan to apply to post-secondary institutions or are presently in the post-secondary system, and for whom updated documentation of their disability is

required. In the model, the revenue flows 100% to the Dean of Student Affairs portfolio where the program is administered.

6.4 Women's Campus Safety Grant

Revenue Driver: In the model, the revenue from this grant flows 100% to the Office of the Vice-Principal of Finance and Administration where it is administered.

Federal Grants

7) Federal Research Support Funding

7.1 Research Support Fund

Description: The Federal Government provides funding to help support the indirect costs of research in Canada's universities and hospitals. The distribution of funds to individual universities is based on past research awards from the federal granting agencies (Tri-Council): the Canadian Institutes of Health Research (CIHR), the Natural Sciences and Engineering Research Council of Canada (NSERC) and the Social Sciences and Humanities Research Council of Canada (SSHRC). The proportion of the grant related to CMC Microsystems, the Sudbury Neutrino Observatory (SNOLAB) and the hospitals is removed off the top and then the driver is applied to the remaining funds.

Revenue Driver: Each Faculty's or School's share of federal research support funding is based on its percentage share of Tri-Council grant revenue, calculated on a two-year slip basis. (Same driver as 3 – Provincial Research funding.)

Tuition Fee Revenue

8) Undergraduate and Graduate Tuition Fee Revenue

Tuition revenue is calculated based on Senate approved enrolment projections and Senate approved tuition fees. Detailed calculations take into account projected program intake and historical attrition rates. Enrolment is broken down by year of study for both domestic and international students.

8.1 Tuition Fee Revenue

Revenue Driver: Each Faculty or School is allocated tuition fee revenue based on projected enrolment and tuition fee rates.

Table 16: Undergraduate and Graduate Tuition Revenue

Weight	Driver: Undergraduate Tuition Revenue			
	1.0000		Weighted Total	Share
Driver Description	Projected Tuition Eligible Students	Projected Tuition Ineligible Students		
ASC	75,300,139	38,915,267	114,215,406	49.81%
BUS	31,700,715	1,943,520	33,644,236	14.67%
EDU	5,478,493	12,275	5,490,768	2.39%
ENG	37,320,876	8,743,945	46,064,822	20.09%
H-NUR	3,348,670	187,606	3,536,277	1.54%
H-REH	-	-	-	0.00%
H-MED	10,956,093	303,888	11,259,980	4.91%
LAW	12,345,125	98,219	12,443,345	5.43%
SPS	-	-	-	0.00%
BISC	2,640,647	-	2,640,647	1.15%
TOT	179,090,758	50,204,721	229,295,479	100.00%

Weight	Driver: Graduate Tuition Revenue		
	1.0000	Weighted Total	Share
Driver Description	2017-18 Research Support Grant		
ASC	13,602,217	13,602,217	40.37%
BUS	575,321	575,321	1.71%
EDU	2,894,700	2,894,700	8.59%
ENG	4,951,088	4,951,088	14.69%
H-NUR	2,716,528	2,716,528	8.06%
H-REH	4,232,638	4,232,638	12.56%
H-MED	2,929,155	2,929,155	8.69%
LAW	222,230	222,230	0.66%
SPS	1,570,927	1,570,927	4.66%
BISC	-	-	0.00%
TOT	33,694,805	33,694,805	100.00%

Other Revenue

9) Student Assistance Levy (SAL)

The student assistance levy revenue is a fee charged to students to help improve existing scholarships and student assistance programs, fund the summer work experience program, and generally support the learning environment.

9.1 Student Assistance Levy

Revenue Driver: Each Faculty or School is allocated its proportionate share of student assistance levy revenue based on the number of undergraduate and graduate FTE's that are charged the SAL.

Table 17: Student Assistance Levy

Driver: Student Assistance Levy			
Weight	1.0000		
Driver	Sal1		
Driver Description	Total UG and G FTE (excl. Trent1-3, PGME, here on exchange, some QSB Grad)	Weighted Total	Share
ASC	12,790	12,790.0	58.92%
BUS	2,010	2,010.0	9.26%
EDU	921	921.0	4.24%
ENG	3,526	3,526.0	16.24%
H-NUR	565	565.0	2.60%
H-REH	328	328.0	1.51%
H-MED	709	709.0	3.27%
LAW	613	613.0	2.82%
SPS	79	79.0	0.36%
BISC	167	167.0	0.77%
TOT	21,708	21,708.0	100.00%

10) University Council on Athletics

Revenue Driver: The University Council on Athletics revenue comes from a flat fee charged to students. In the model, the revenue flows 100% to the Dean of Student Affairs portfolio where Athletic programs are administered.

11) Student Health Fees

Revenue Driver: The student health fee revenue comes from a flat fee charged to students. In the model, the revenue flows 100% to Health, Counselling and Disability Services with the Dean of Student Affairs portfolio.

12) Miscellaneous Athletic Revenue

Revenue Driver: All miscellaneous athletic revenue flows 100% to the athletic department within the Dean of Student Affairs portfolio.

13) Health Fees

Revenue Driver: All user-pay health fee revenue flows 100% to Health, Counselling and Disability Services with the Dean of Student Affairs portfolio.

14) Research Overhead

Generally, 40% (which can vary depending on the level and the source of funding) of sponsored research funding is redistributed within the operating fund as research overhead.

14.1 Research Overhead

Revenue Driver: Each Faculty's or School's share of research overhead is based on its percentage share of the overhead charged on a two-year slip basis.

Table 18: Research Overhead

Weight	Driver: Research Overhead		
	1.0000		
Driver Description	2016-17 Research Overhead Charged	Weighted Total	Share
ASC	1,646,108	1,646,108	26.71%
BUS	4,833	4,833	0.08%
EDU	41,561	41,561	0.67%
ENG	967,086	967,086	15.69%
H-NUR	-	-	0.00%
H-REH	3,121	3,121	0.05%
H-MED	3,475,405	3,475,405	56.40%
LAW	20,144	20,144	0.33%
SPS	3,640	3,640	0.06%
BISC	-	-	0.00%
TOT	6,161,897	6,161,897	100.00%

15) Late Payment Fee Revenue, Unrestricted Donations, Investment Income, Other Income and Overhead Revenue

Within the budget model, additional operating fund revenue comes from a variety of other sources. Rather than being allocated directly to the Faculties or Schools, this revenue flows 100% to the University Fund. The University Fund provides a source of funding from which strategic allocation decisions can be made during the budget process.

15.1 Late Payment Fee Revenue, Unrestricted Donations, Investment Income, Other Income and Overhead Revenue

Revenue Driver: Revenue flows 100% to the University Fund.

16) Non-Credit Teaching Revenue

Non-credit teaching revenue is calculated based on projected program enrolments and program fees. Only programs generating annual revenue in excess of \$200K were included in the model. The Faculties and Schools at Queen's offer a variety of unique non-credit programs throughout the fiscal year.

16.1 Non-Credit Teaching Revenue

Revenue Driver: Each Faculty or School is allocated 100% of the non-credit teaching revenue that it generates.

Table 19: Non-Credit Revenue

Weight	Driver: Non Credit Revenue		
	1.0000		
Driver Description	Projected Non Credit Teaching Revenue	Weighted Total	Share
ASC	3,629,498	3,629,498	15.65%
BUS	9,807,440	9,807,440	42.28%
EDU	9,450,000	9,450,000	40.74%
ENG		-	0.00%
H-NUR		-	0.00%
H-REH		-	0.00%
H-MED	310,000	310,000	1.34%
LAW		-	0.00%
SPS		-	0.00%
BISC		-	0.00%
TOT	23,196,938	23,196,938	100.00%

Faculty and School Expense Attribution Drivers

In the Queen’s budget model, the expenses of “shared services” are attributed to Faculties and Schools in relation to the activity that drives the cost of those services. The following is a summary of the shared services categories and the 18 individual expense drivers that have been used to attribute their expenses.

General principles include (a) that the best available data should be used, which will normally be on a two-year slip basis, and (b) that weights for given groups of faculty and students can differ driver by driver to account for varying activity. Detailed documentation and relevant calculations are available to each Faculty and School.

Shared Service Categories and Sub-Categories

1) Occupancy Costs

Occupancy costs – the cost of space – comprise elements from Physical Plant Services as well as taxes and insurance costs.

In recognition of the significant variation in the age and condition of Queen’s buildings, full occupancy costs are blended to allow an equal distribution of costs for utilities (electricity, steam/natural gas/fuel oil for space heating); small gas uses (non-space heating); water and sewer; custodial services; maintenance; taxes; waste disposal; insurance; deferred maintenance; and security across all buildings in which users do not have control of the mechanical, electrical or structural conditions. Future consideration may be given to ensuring all buildings are digitally metered to clearly reflect actual electrical and steam/natural gas/fuel oil usage.

Table 20: Occupancy Costs

Occupancy Costs	\$M	%
Utilities	15.5	39.5%
Operations/Maintenance	17.6	45.0%
Deferred Maintenance	4.2	10.8%
Solid Waste	0.5	1.4%
Insurance (Net of recoveries)	1.1	2.7%
Taxes(Net of Grant Received)	0.2	0.6%

1.1 Faculty/School Assigned Space

Description: Faculties, Schools and shared services are assigned, and occupy, space – faculty and staff offices and workspaces, laboratories, meeting rooms, etc. The total of this space is calculated for each Faculty, School and shared service based on actual assignment/occupancy.

Cost Driver: Each Faculty's, School's and shared service's share of assigned space measured in Net Assignable Square Metres (NASM).

Table 21: Assigned Space

Weight Driver	Driver A: Assigned Space		
	1.0000		
Driver	Spc1		
Driver Description	Assigned Space (NASM)	Weighted Total	Share
ASC	62,087	62,087	45.32%
BUS	9,303	9,303	6.79%
EDU	7,414	7,414	5.41%
ENG	23,659	23,659	17.27%
H-NUR	1,109	1,109	0.81%
H-REH	1,911	1,911	1.40%
H-MED	27,962	27,962	20.41%
LAW	2,445	2,445	1.78%
SPS	1,095	1,095	0.80%
BISC	-	-	0.000%
TOT	136,984	136,984	100.00%

1.2 Common Space and Grounds

Description: Refers to indoor space that is not specifically assigned to individual units and therefore shared by the Queen's community (e.g. the Agnes Etherington Art Centre, Grant Hall) and the outdoor space or grounds that are also shared (e.g. athletics fields and all university grounds maintenance).

Cost Driver: Each Faculty's and School's total Fall "community count" – its total number of faculty members, staff, undergraduate and graduate students. Faculty and students who work or study off-campus and those whose activities are located primarily within one of the teaching hospitals are assigned a lower (20%) weight.

Table 22: Total Faculty and School Person Headcount (Community Count)

Weight Driver	Driver C: Total Faculty and School Person Headcount (Community Count)									
	1.0000	0.2000	0.2000	1.0000	0.2000	1.0000	0.2000	1.0000	0.0000	0.2000
	FacStf6	FacStf2	FacStf3	FacStf4	FacStf5	Gra13	Gra6	Und13	Und3	Und4
Driver Description	Net Fac & Staff Headcount (Tot less Adj123, AcadTTS, Term Adj)	Adjunct 1-2-3 Headcount	Acad-TTS Headcount	Term Adjunct Headcount (less ATEP/Off Campus)	Term Adjunct Headcount (ATEP/Off Campus only)	Total On-Campus Graduate Headcount	SSB Off-Campus Grad Headcount	Net UG Headcount (BISC Embedded)	BISC Headcount	PGME Headcount
ASC	879	211	1	97	-	1,653	-	11,446	116	-
BUS	320	-	-	23	2	445	820	1,735	-	-
EDU	97	2	-	41	-	361	-	480	-	-
ENG	264	25	2	24	-	512	-	3,022	-	-
H-NUR	42	76	-	33	-	136	-	455	-	-
H-REH	64	200	1	14	-	346	-	-	-	-
H-MED	840	1,206	249	5	-	346	-	403	-	529
LAW	79	2	-	13	-	30	-	553	6	-
SPS	14	1	-	10	-	144	-	-	-	-
BISC	-	-	-	-	-	-	-	-	-	-
TOT	2,599	1,723	253	260	2	3,973	820	18,094	122	529

Cont'd...

Cont'd...

Driver C: Total Faculty and School Person Headcount (Community Count)									
Weight	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	1.0000	
Driver	Und5	Und7	Und8	Und9	Und10	Und11	Und12	Und6	
Driver Description	Away on Exchange Headcount	Trent ED Yrs1-3 Headcount	ATEP Headcount	ASC Distance Headcount	Clinical X-Ray Headcount	Internship Headcount	Blyth Headcount	Here on Exchange Headcount	Weighted Total
ASC	69	-	-	724	-	51	-	159	14,445
BUS	165	-	-	3	-	-	-	272	2,993
EDU	-	83	1	-	-	-	-	2	998
ENG	11	-	-	14	-	135	-	33	3,892
H-NUR	-	-	-	1	-	-	-	-	681
H-REH	-	-	-	-	-	-	-	-	464
H-MED	-	-	-	45	-	-	-	3	2,003
LAW	54	-	-	-	-	-	-	26	712
SPS	-	-	-	-	-	-	-	-	168
BISC	-	-	-	-	-	-	-	-	-
TOT	299	83	1	787	-	186	-	495	26,358
									Share
									54.80%
									11.36%
									3.79%
									14.77%
									2.59%
									1.76%
									7.60%
									2.70%
									0.64%
									0.00%
									100.00%

1.3 Central Inventory Teaching Space

Description: The Office of the University Registrar maintains an inventory of 130+ central teaching spaces which are assigned through the university-wide timetabling process and through Faculty or School block bookings for academic purposes.

Cost Driver: Maintenance, utility and related costs of teaching space are attributed to each Faculty and School on the basis of actual “seat hours” used.

Table 23: Teaching Space Utilization

Driver B: Teaching Space Utilization			
Weight	1.0000		
Driver	Spc2		
Driver Description	Teaching Space (Seat Hours)	Weighted Total	Share
ASC	3,749,894	3,749,894	71.07%
BUS	-	-	0.00%
EDU	58,183	58,183	1.10%
ENG	861,262	861,262	16.32%
H-NUR	71,859	71,859	1.36%
H-REH	91,550	91,550	1.74%
H-MED	297,280	297,280	5.63%
LAW	144,016	144,016	2.73%
SPS	2,220	2,220	0.04%
BISC	-	-	0.00%
TOT	5,276,264	5,276,264	100.00%

2) Environmental Health & Safety

Environmental health & safety covers all activity within the Office of Environmental Health & Safety which includes the management and disposal of waste, pest control, hazmat activities and employee safety.

2.1 Environmental Health & Safety

Cost Driver: Each Faculty’s share of assigned space measured in Net Assignable Square Metres (NASM). (Same driver as A - Assigned Space)

3) Advancement

The Office of Advancement supports a number of activities including development/fundraising, alumni relations, alumni and development services, and the Vice-Principal's Office.

3.1 Development and Related Services; Vice-Principal Advancement Office

Cost Driver: Costs are attributed based on a ten-year rolling average of funds raised. Where the benefit of a donation can be directly associated with a Faculty or School or clearly assigned across two or more Faculties or Schools, costs are attributed accordingly. Where the benefit of a donation is university-wide, Faculty and School shares of the benefit are calculated on the basis of their total community counts (see Driver C above). The dollar values of the two donation categories are summed and Faculty/School shares calculated based on the sum.

Table 24: Rolling Average of Total Funds Raised

Weight Driver	Driver D: Rolling Average of Total Funds Raised		
	1.0000		
	Funds1		
Driver Description	Advancement Funds Raised	Weighted Total	Share
ASC	\$ 240,689,809	\$ 240,689,809	33.32%
BUS	\$ 153,604,910	\$ 153,604,910	21.26%
EDU	\$ 12,406,230	\$ 12,406,230	1.72%
ENG	\$ 167,202,044	\$ 167,202,044	23.15%
H-NUR	\$ 17,797,025	\$ 17,797,025	2.46%
H-REH	\$ 17,516,299	\$ 17,516,299	2.42%
H-MED	\$ 87,041,846	\$ 87,041,846	12.05%
LAW	\$ 21,557,699	\$ 21,557,699	2.98%
SPS	\$ 4,565,877	\$ 4,565,877	0.63%
BISC	\$ -	\$ -	0.00%
TOT	\$ 722,381,739	\$ 722,381,739	100.00%

3.2 Alumni Relations

Cost Driver: Costs are attributed to each Faculty and School on the basis of a five-year rolling average of degrees awarded. (Some graduates earned two or more degrees at Queen's; these were prorated to ensure each graduate was counted once. For example, a graduate with a BSc and MD from Queen's was attributed 50% to Arts and Science and 50% to Health Sciences.)

Table 25: Rolling Average of Degrees Awarded

Driver E: Rolling Average of Degrees Awarded			
Weight	1.0000		
Driver	Deg1		
Driver Description	Degrees 2012 to 2016	Weighted Total	Share
ASC	13,053.7	13,053.7	45.22%
BUS	5,136.3	5,136.3	17.79%
EDU	3,272.9	3,272.9	11.34%
ENG	3,610.8	3,610.8	12.51%
H-NUR	756.0	756.0	2.62%
H-REH	718.1	718.1	2.49%
H-MED	997.0	997.0	3.45%
LAW	898.0	898.0	3.11%
SPS	424.3	424.3	1.47%
BISC	-	-	0.00%
TOT	28,867.0	28,867.0	100.00%

4) University Relations

The Office of University Relations supports a number of activities including marketing, communications (internal and external to the University), and the Vice-Principal's Office.

4.1 Marketing

Cost Driver: Costs are attributed to Faculties and Schools on the basis of their undergraduate plus graduate FTE enrolment (excluding post-graduate medical education students, and at a discounted rate (30%) for QSB graduate-level off-campus students.) BISC is attributed this expense as a separate "Faculty/School".

Table 26: Undergraduate FTE and Graduate FTE

Weight Driver	Driver FHJ: Undergraduate FTE and Graduate FTE						Weighted Total	Share
	1.0000	0.0000	0.0000	1.0000	1.0000	0.3000		
	Und32	Und18	Und21	Gra9	Gra12	Gra11		
Driver Description	Total UG FTE (less PGME, TrentEDYrs1-3)	PGME FTE	Trent ED Yrs1-3 FTE	SGS Total Grad FTE	SSB On-Campus Grad FTE	SSB Off-Campus Grad FTE		
ASC	11,916.1	-	-	1,471.8	-	0.5	13,388.1	57.46%
BUS	2,159.7	-	-	66.9	279.3	733.3	2,725.9	11.70%
EDU	852.9	-	11.3	175.6	-	-	1,028.5	4.41%
ENG	3,179.0	-	-	445.9	-	-	3,624.9	15.56%
H-NUR	499.9	-	-	80.2	-	-	580.1	2.49%
H-REH	-	-	-	338.2	-	-	338.2	1.45%
H-MED	420.1	529.8	-	302.6	-	-	722.7	3.10%
LAW	618.6	-	-	23.9	-	-	642.5	2.76%
SPS	-	-	-	90.2	-	-	90.2	0.39%
BISC	159.5	-	-	-	-	-	159.5	0.68%
TOT	19,805.8	529.8	11.3	2,995.3	279.3	733.8	23,300.5	100.00%

4.2 Communications

Cost Driver: Costs are attributed to each Faculty and School on the basis of a five-year rolling average of degrees awarded. (Some graduates earned two or more degrees at Queen's; these were prorated to ensure each graduate was counted once. For example, a graduate with a BSc and MD from Queen's was attributed 50% to Arts and Science and 50% to Health Sciences.) (Same driver as C.2 – Alumni relations)

5) Library

Queen's Library services and operations include information resources (the "collection" and related electronic resources) and information services (user support, circulation, etc.). Because of its large physical footprint and widely varying usage of information services and resources on- and off-site across members of the Queen's community, Queen's Library space costs are (unique among the shared services) explicitly attributed.

5.1 Information Resources; Information Services

Cost Driver: Total faculty FTE, total undergraduate student FTE and total graduate student FTE, each weighted at 33.3%. Faculty and students whose activities are located primarily within one of the teaching hospitals are assigned a reduced weight of 20%.

Table 27: Undergraduate FTE, Graduate FTE, and Faculty EFT

Driver FHJM 1: Undergraduate FTE and Graduate FTE and Faculty EFT															
Weight	1.0000	0.2000	0.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.2000	0.2000	LOCK	LOCK
Driver	Und28	Und18	Und21	Und23	Und22	Und17	Und25	Und20	Und19	Gra8	FacStf20	FacStf11	FacStf17	Und	Grad
Driver Description	Net UG FTE (BISC Embedded)	PGME FTE	Trent ED Yrs1-3 FTE	ASC Distance FTE	ATEP FTE	BISC FTE	Internship FTE	Here on Exchange FTE	Away on Exchange FTE	Total Graduate FTE	Faculty EFT (less Acad-TTS and Adj 1-2-3)	Acad-TTS EFT	Adjunct 1-2-3 EFT	Weighted Undergraduate FTE	Weighted Graduate FTE
ASC	11,220.0	-	-	436.5	-	139.0	20.0	104.9	134.6	1,471.8	561.0	-	-	12,055.0	1,471.8
BUS	1,702.8	-	-	2.6	-	1.4	0.1	239.2	215.1	1,079.6	105.0	-	-	2,161.2	1,079.6
EDU	851.0	-	11.3	-	0.7	1.2	0.2	0.9	0.1	175.6	40.2	-	-	854.1	175.6
ENG	3,092.5	-	-	9.1	-	5.9	39.9	19.0	18.5	445.9	139.0	1.6	0.4	3,184.9	445.9
H-NUR	499.4	-	-	0.5	-	1.2	-	-	-	80.2	24.8	-	-	501.1	80.2
H-REH	-	-	-	-	-	-	-	-	-	338.2	24.3	1.0	-	-	338.2
H-MED	400.0	529.8	-	20.1	-	-	-	-	-	302.6	232.7	245.6	37.0	526.1	302.6
LAW	576.3	-	-	-	-	10.8	-	14.3	28.0	23.9	33.9	-	-	629.4	23.9
SPS	-	-	-	-	-	-	-	-	-	90.2	7.4	-	-	-	90.2
BISC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOT	18,342.0	529.8	11.3	468.8	0.7	159.5	60.2	378.3	396.3	4,008.0	1,168.3	248.2	37.4	19,911.8	4,008.0

	Share	Share	Share	Avg Share
ASC	60.54%	36.72%	45.78%	47.68%
BUS	10.85%	26.94%	8.57%	15.45%
EDU	4.29%	4.38%	3.28%	3.98%
ENG	16.00%	11.13%	11.38%	12.83%
H-NUR	2.52%	2.00%	2.02%	2.18%
H-REH	0.00%	8.44%	2.00%	3.48%
H-MED	2.64%	7.55%	23.60%	11.26%
LAW	3.16%	0.60%	2.77%	2.17%
SPS	0.00%	2.25%	0.60%	0.95%
BISC	0.00%	0.00%	0.00%	0.00%
TOT	100.00%	100.00%	100.00%	100.00%

5.2 Library Space

Cost Driver: Total faculty FTE, total undergraduate student FTE and total graduate student FTE, each weighted at 33.3%. Faculty and students who work or study off campus and who do not use the actual physical space of the library are assigned zero weight.

Table 28: Undergraduate FTE, Graduate Faculty EFT

Weight	Driver FHJM 2: Undergraduate FTE and Graduate FTE and Faculty EFT											
	1.0000	0.0000	1.0000	1.0000	0.0000	1.0000	0.0000	0.0000	0.0000	LOCK	LOCK	LOCK
Driver	Und28	Und31	Und20	Gra14	Gra11	FacStf21	FacStf11	FacStf16	FacStf17	Und	Grad	FacStf
Driver Description	Net UG FTE (BISC Embedded)	Total UG Off-Campus FTE	Here on Exchange FTE	Total on-Campus Graduate FTE	SSB Off-Campus Grad FTE	Faculty EFT (less Acad-TTS, Adj 1-2-3, ATEP Term Adj)	Acad-TTS EFT	Term Adjuncts EFT (ATEP/Off Campus only)	Adjunct 1-2-3 EFT	Weighted Undergraduate	Weighted Graduate	Weighted Faculty
ASC	11,220.0	730.1	104.9	1,471.3	0.5	561.0	-	-	-	11,324.9	1,471.3	561.0
BUS	1,702.8	219.2	239.2	346.3	733.3	103.7	-	1.3	-	1,942.0	346.3	103.7
EDU	851.0	13.5	0.9	175.6	-	39.8	-	0.4	-	851.9	175.6	39.8
ENG	3,092.5	73.4	19.0	445.9	-	139.0	1.6	-	0.4	3,111.5	445.9	139.0
H-NUR	499.4	1.7	-	80.2	-	24.8	-	-	-	499.4	80.2	24.8
H-REH	-	-	-	338.2	-	24.3	1.0	-	-	-	338.2	24.3
H-MED	400.0	549.9	-	302.6	-	232.7	245.6	-	37.0	400.0	302.6	232.7
LAW	576.3	38.8	14.3	23.9	-	33.9	-	-	-	590.6	23.9	33.9
SPS	-	-	-	90.2	-	7.4	-	-	-	-	90.2	7.4
BISC	-	-	-	-	-	-	-	-	-	-	-	-
TOT	18,342.0	1,626.6	378.3	3,274.2	733.8	1,166.6	248.2	1.7	37.4	18,720.3	3,274.2	1,166.6

	Share	Share	Share	Avg Share
ASC	60.50%	44.94%	48.09%	51.17%
BUS	10.37%	10.58%	8.89%	9.95%
EDU	4.55%	5.36%	3.41%	4.44%
ENG	16.62%	13.62%	11.91%	14.05%
H-NUR	2.67%	2.45%	2.13%	2.41%
H-REH	0.00%	10.33%	2.08%	4.14%
H-MED	2.14%	9.24%	19.95%	10.44%
LAW	3.15%	0.73%	2.91%	2.26%
SPS	0.00%	2.75%	0.63%	1.13%
BISC	0.00%	0.00%	0.00%	0.00%
TOT	100.00%	100.00%	100.00%	100.00%

6) Information Technology Services

IT Services provides a wide range of services to the Queen's community. Enterprise services are available to and/or are for the benefit of all faculty, staff and students and include computer network and other common computing and communications infrastructure, software licensing costs, central administrative systems and IT support services. Teaching and learning services are those that directly support the academic mission and include learning management systems, video and media streaming infrastructure, classroom technology, academic software licenses and faculty support services.

6.1 Enterprise Services

Cost Driver: The sum of each Faculty's or School's undergraduate student, graduate student and faculty member Fall headcount. Undergraduate student headcounts and professional graduate program student headcounts are weighted at 50%. Post-graduate medical education student headcounts weighted at 20%.

Table 29: Undergraduate, Graduate and Faculty Headcount

Weight Driver	Driver GIKM: Undergraduate and Graduate and Faculty Headcount					Weighted Total	Share
	0.5000	0.2000	0.5000	1.0000	1.0000		
	Und30	Und4	Gra2	Gra3	FacStf18		
Driver Description	Total UG Headcount less PGME	PGME Headcount	Professional Grad Program Headcount	Research Grad Program Headcount	Total Faculty Headcount All-In		
ASC	12,565	-	168	1,485	892	8,744	50.9%
BUS	2,175	-	1,194	71	125	1,881	11.0%
EDU	566	-	220	141	77	611	3.6%
ENG	3,215	-	88	424	185	2,261	13.2%
H-NUR	456	-	105	31	126	438	2.5%
H-REH	-	-	317	29	235	423	2.5%
H-MED	451	529	91	255	1,699	2,331	13.6%
LAW	639	-	-	30	49	399	2.3%
SPS	-	-	144	-	16	88	0.5%
BISC	-	-	-	-	-	-	0.0%
TOT	20,067	529	2,327	2,466	3,404	17,176	100.00%

6.2 Teaching and Learning Services

Cost Driver: The sum of each Faculty's or School's undergraduate and graduate student fall headcount. In recognition of their distinct learning behaviours and differing program and research requirements, post-graduate medical education students are included at reduced weight (20%), off-campus undergraduate students at reduced weight (20%), and graduate students in professional programs at reduced weight (50%).

Table 30: Undergraduate and Graduate Headcount

Weight Driver	Driver GIK 2: Undergraduate and Graduate Headcount										Weighted Total	Share
	1.0000	0.2000	0.2000	1.0000	1.0000	1.0000	1.0000	1.0000	0.5000	1.0000		
	Und13	Und4	Und7	Und9	Und8	Und5	Und6	Und11	Gra2	Gra3		
Driver Description	Net UG Headcount (BISC Embedded)	PGME Headcount	Trent ED Yrs 1-3 Headcount	ASC Distance Headcount	ATEP Headcount	Away on Exchange Headcount	Here on Exchange Headcount	Internship Headcount	Professional Grad Program Headcount	Research Grad Program Headcount		
ASC	11,446	-	-	724	-	69	159	51	168	1,485	14,018	59.36%
BUS	1,735	-	-	3	-	165	272	-	1,194	71	2,843	12.04%
EDU	480	-	83	-	1	-	2	-	220	141	751	3.18%
ENG	3,022	-	-	14	-	11	33	135	88	424	3,683	15.60%
H-NUR	455	-	-	1	-	-	-	-	105	31	540	2.28%
H-REH	-	-	-	-	-	-	-	-	317	29	188	0.79%
H-MED	403	529	-	45	-	-	3	-	91	255	857	3.63%
LAW	553	-	-	-	-	54	26	-	-	30	663	2.81%
SPS	-	-	-	-	-	-	-	-	144	-	72	0.30%
BISC	-	-	-	-	-	-	-	-	-	-	-	0.00%
TOT	18,094	529	83	787	1	299	495	186	2,327	2,466	23,614	100.00%

7) Student Support and Financial Aid

Students receive various forms of merit- and need-based financial support from university sources. Queen's defines three broad categories of support: Graduate Student Support (from internal sources and excluding need-based); Undergraduate Merit-Based Support, and Need-Based Support (for undergraduate and graduate students combined).

7.1 Graduate Student Support (excluding Need-Based)

7.2 Undergraduate Merit Support

7.3 Undergraduate and Graduate Need-Based Support

Cost Driver: The costs of support are attributed to each Faculty and School on the basis of actual usage on a three-year rolling average basis.

Table 31: Student Financial Support

Weight Driver	Driver W 1, W 2, W 3: Student Financial Support					
	Sup2	Sup1	Sup3			
Driver Description	Undergraduate Merit-Based Support	Undergraduate Need-Based Support	Graduate Ops. Fund Financial Support (3-yr avg)	Share (W-1)	Share (W-2)	Share (W-3)
ASC	\$ 4,297,279	\$ 2,998,956	\$ 7,863,267	52.16%	34.07%	62.64%
BUS	\$ 1,668,968	\$ 2,091,403	\$ 299,329	20.26%	23.76%	2.38%
EDU	\$ 1,577	\$ 466,475	\$ 537,395	0.02%	5.30%	4.28%
ENG	\$ 1,827,244	\$ 1,545,537	\$ 1,939,409	22.18%	17.56%	15.45%
H-NUR	\$ 234,517	\$ 187,686	\$ 150,172	2.85%	2.13%	1.20%
H-REH	\$ -	\$ 531,698	\$ 174,050	0.00%	6.04%	1.39%
H-MED	\$ 16,220	\$ 171,152	\$ 1,394,136	0.20%	1.94%	11.11%
LAW	\$ 193,220	\$ 629,752	\$ 137,879	2.35%	7.15%	1.10%
SPS	\$ -	\$ 44,014	\$ 57,200	0.00%	0.50%	0.46%
BISC	\$ -	\$ 135,915	\$ -	0.00%	1.54%	0.00%
TOT	\$ 8,239,025	\$ 8,802,588	\$ 12,552,837	100.00%	100.00%	100.00%

For the Bader International Study Centre:

- 1) Merit-Based: Attributed based on actual usage averaged over a three-year period directly to the student's faculty or school. To the largest extent this relates to the entering Arts class who are in receipt of admission scholarships (e.g. Chancellor's, Principal's and Excellence Scholarships).
- 2) Need-Based: Need-based assistance for all non-Queen's students is attributed to the BISC. Need-based assistance for all Queen's students is shared equally between the student's faculty/school and the BISC.

8) School of Graduate Studies Service Operations

The School of Graduate Studies (SGS) has the dual function of providing various services to graduate students enrolled in the school (i.e. in all programs in all faculties and schools except for Queen's School of Business graduate professional programs).

8.1 SGS Service Operations

Cost Driver: The total fall headcount of all students enrolled in SGS.

Table 32: Graduate Student Headcount

Driver I: SGS Graduate Student Headcount			
Weight	1.0000		
Driver	Gra4		
Driver Description	SGS Total Grad Headcount	Weighted Total	Share
ASC	1,653	1,653	45.93%
BUS	71	71	1.97%
EDU	361	361	10.03%
ENG	512	512	14.23%
H-NUR	136	136	3.78%
H-REH	346	346	9.61%
H-MED	346	346	9.61%
LAW	30	30	0.83%
SPS	144	144	4.00%
BISC	-	0	0.00%
TOT	3,599	3,599	100.00%

9) Student Affairs Operations and Other University-Wide Student Services

The Student Affairs Division provides a variety of academic and non-academic student support services and functions including those performed within the Office of the University Registrar; Health, Counselling and Disability Services; Athletics and Recreation; and Career Services. Other university-wide student services consist of selected functions within the Provost's Office (International Programs Office, International Initiatives), the Student Life Centre, the Complaint Appeals Board, and the Sexual Assault Crisis Centre.

9.1 Student Affairs Operations

Cost Driver: The total undergraduate and graduate fall headcount in each Faculty and School. Students studying off-campus or primarily at one of the teaching hospitals are consistently weighted at 30%. BISC is attributed student affairs operations costs separately.

Table 33: Undergraduate and Graduate Headcount, BISC Separated

Weight	Driver GIK 1(A): Undergraduate and Graduate Headcount, BISC Separated										Weighted Total	Share
	1.0000	0.3000	0.3000	1.0000	1.0000	0.3000	0.3000	0.3000	1.0000	0.3000		
Driver	Und14	Und7	Und4	Und5	Und6	Und8	Und9	Und11	Gra13	Gra6		
Driver Description	Net UG Headcount (BISC Separate)	Trent ED Yrs1-3 Headcount	PGME Headcount	Away on Exchange Headcount	Here on Exchange Headcount	ATEP Headcount	ASC Distance Headcount	Internship Headcount	Total On-Campus Graduate Headcount	SSB Off-Campus Grad Headcount		
ASC	11,330	-	-	69	159	-	724	51	1,653	-	13,444	57.01%
BUS	1,735	-	-	165	272	-	3	-	445	820	2,864	12.14%
EDU	480	83	-	-	2	1	-	-	361	-	868	3.68%
ENG	3,022	-	-	11	33	-	14	135	512	-	3,623	15.36%
H-NUR	455	-	-	-	-	-	1	-	136	-	591	2.51%
H-REH	-	-	-	-	-	-	-	-	346	-	346	1.47%
H-MED	403	-	529	-	3	-	45	-	346	-	924	3.92%
LAW	547	-	-	54	26	-	-	-	30	-	657	2.79%
SPS	-	-	-	-	-	-	-	-	144	-	144	0.61%
BISC	122	-	-	-	-	-	-	-	-	-	122	0.52%
TOT	18,094	83	529	299	495	1	787	186	3,973	820	23,583	100.00%

9.2 Other University-Wide Student Services

Cost Driver: The total undergraduate and graduate fall headcount in each Faculty and School (with BISC students rolled into their "home faculty"). Students studying off-campus or primarily at one of the teaching hospitals are consistently weighted at 30%.

Table 34: Undergraduate and Graduate Headcount, BISC Embedded

Weight Driver	Driver GIK 1(B): Undergraduate and Graduate Headcount, BISC Embedded											
	1.0000	0.3000	0.3000	1.0000	1.0000	0.3000	0.3000	0.3000	1.0000	0.3000	Weighted Total	Share
	Und13	Und7	Und4	Und5	Und6	Und8	Und9	Und11	Gra13	Gra6		
	Net UG Headcount (BISC Embedded)	Trent ED Yrs1-3 Headcount	PGME Headcount	Away on Exchange Headcount	Here on Exchange Headcount	ATEP Headcount	ASC Distance Headcount	Internship Headcount	Total On-Campus Graduate Headcount	SSB Off-Campus Grad Headcount		
ASC	11,446	-	-	69	159	-	724	51	1,653	-	13,560	58.10%
BUS	1,735	-	-	165	272	-	3	-	445	820	2,618	11.22%
EDU	480	83	-	-	2	1	-	-	361	-	868	3.72%
ENG	3,022	-	-	11	33	-	14	135	512	-	3,623	15.52%
H-NUR	455	-	-	-	-	-	1	-	136	-	591	2.53%
H-REH	-	-	-	-	-	-	-	-	346	-	346	1.48%
H-MED	403	-	529	-	3	-	45	-	346	-	924	3.96%
LAW	553	-	-	54	26	-	-	-	30	-	663	2.84%
SPS	-	-	-	-	-	-	-	-	144	-	144	0.62%
BISC	-	-	-	-	-	-	-	-	-	-	-	0.00%
TOT	18,094	83	529	299	495	1	787	186	3,973	820	23,337	100.00%

10) Human Resources

Human Resources activities cover various aspects of employee recruitment, training and development, payroll and employee relations.

10.1 Human Resources

Cost Driver: The total headcount of all employees on payroll, as of the Fall count date, excluding adjunct 1, 2 and 3 appointments (the vast majority of whom are appointed without pay or paid through other sources), student employees (primarily TA and RA appointments) and casual employees.

Table 35: Paid Employee Headcount

Driver X: Paid Employee Headcount			
Weight	1.0000		
Driver	Emp7		
Driver Description	Total Paid (> \$0) Empl Headcount (excl Adj-1)	Weighted Total	Share
ASC	953	953	31.43%
BUS	329	329	10.85%
EDU	134	134	4.42%
ENG	281	281	9.27%
H-NUR	74	74	2.44%
H-REH	79	79	2.61%
H-MED	1,069	1,069	35.26%
LAW	91	91	3.00%
SPS	22	22	0.73%
BISC	-	0	0.00%
TOT	3,032	3,032	100.00%

11) **Specified Provost's Office Operations; Specified Vice-Principal Finance and Administration Operations; Specified Vice-Principal Research Operations; Specified Principal's Office Operations; Specified Secretariat Office Operations; Specified University-Wide Administrative Expenses**

For these purposes, Provost's Office Operations include the Office of the Provost and Planning and Budgeting. VPFA Operations includes the VPFA office itself, Financial Services, Investment Services, Procurement Services and Internal Audit. VPR Operations in this category include the Office of the Vice-Principal Research and the University Veterinarian. Principal's Office Operations in this category include most functions and services, excluding the International Programs portion of the Principal's Development Fund. University-wide administrative expenses include selected ceremonies and institutional memberships (e.g. COU, AUCC).

11.1 Specified Vice-Principal Finance and Administration Operations; Specified Vice-Principal Research Operations

Cost Driver: Expenses associated with the identified VPFA Office and VPR Office are attributed to faculties and schools on the basis of an all-funds revenue measure. "All-funds" is defined as the sum of operating, trust, research, ancillary operations, non-credit continuing education, internal and external endowments and SEAMO (with SEAMO revenue discounted to 20%). Operating revenue will include the base budget allocation, which is net of shared service costs.

Table 36: Total Revenue, All Funds

Driver Description	Driver R1: Total Revenue All Funds		
	1.0000		
	Rev1		
	All Funds Revenue, SEAMO weighted, incl BISC (R-1)	Weighted Total	Share
ASC	\$ 176,528,371	\$ 176,528,371	31.47%
BUS	\$ 85,395,945	\$ 85,395,945	15.22%
EDU	\$ 22,332,700	\$ 22,332,700	3.98%
ENG	\$ 55,684,905	\$ 55,684,905	9.93%
H-NUR	\$ 6,772,873	\$ 6,772,873	1.21%
H-REH	\$ 13,021,340	\$ 13,021,340	2.32%
H-MED	\$ 176,914,832	\$ 176,914,832	31.54%
LAW	\$ 14,223,584	\$ 14,223,584	2.54%
SPS	\$ 3,510,143	\$ 3,510,143	0.63%
BISC	\$ 6,607,200	\$ 6,607,200	1.18%
TOT	\$ 560,991,892	\$ 560,991,892	100.00%

Table 37: Total Revenue (excluding BISC)

Driver Description	Driver R2: Total Revenue All Funds (excluding BISC)		
	1.0000	Weighted Total	Share
	Rev2		
	All Funds Revenue, SEAMO weighted, excl BISC (R-2)		
ASC	\$ 176,528,371	\$ 176,528,371	31.84%
BUS	\$ 85,395,945	\$ 85,395,945	15.40%
EDU	\$ 22,332,700	\$ 22,332,700	4.03%
ENG	\$ 55,684,905	\$ 55,684,905	10.04%
H-NUR	\$ 6,772,873	\$ 6,772,873	1.22%
H-REH	\$ 13,021,340	\$ 13,021,340	2.35%
H-MED	\$ 176,914,832	\$ 176,914,832	31.91%
LAW	\$ 14,223,584	\$ 14,223,584	2.57%
SPS	\$ 3,510,143	\$ 3,510,143	0.63%
BISC	\$ -	\$ -	0.00%
TOT	\$ 554,384,692	\$ 554,384,692	100.00%

11.2 Specified Provost's Office Operations; Specified Principal's Office Operations; Specified Secretariat Office Operations; Specified University-Wide Administrative Expenses

Cost Driver: Expenses associated with the identified Provost's Office, Principal's Office, Secretariat and selected university-wide administration are attributed to faculties and schools on the basis of an all-funds excluding research revenue measure. "All-funds" is defined as the sum of operating, trust, research, ancillary operations, non-credit continuing education, internal and external endowments and SEAMO (with SEAMO revenue discounted to 20%). Operating revenue will include the base budget allocation, which is net of shared service costs.

Table 38: Total Revenue (excluding Research)

Driver Description	Driver R3: Total Revenue All Funds (excluding Research)		
	1.0000	Weighted Total	Share
	Rev3		
	All Funds Revenue, SEAMO weighted, incl BISC, excl Research (R-3)		
ASC	\$ 132,264,217	\$ 132,264,217	32.95%
BUS	\$ 83,787,348	\$ 83,787,348	20.87%
EDU	\$ 21,198,746	\$ 21,198,746	5.28%
ENG	\$ 39,646,511	\$ 39,646,511	9.88%
H-NUR	\$ 6,452,731	\$ 6,452,731	1.61%
H-REH	\$ 7,973,051	\$ 7,973,051	1.99%
H-MED	\$ 86,161,716	\$ 86,161,716	21.46%
LAW	\$ 13,870,627	\$ 13,870,627	3.46%
SPS	\$ 3,452,956	\$ 3,452,956	0.86%
BISC	\$ 6,607,200	\$ 6,607,200	1.65%
TOT	\$ 401,415,103	\$ 401,415,103	100.00%

Table 39: Total Revenue (excluding BISC & Research)

Driver Description	Driver R4: Total Revenue All Funds (excluding BISC & Research)		
	1.0000	Weighted Total	Share
	Rev4		
	All Funds Revenue, SEAMO weighted, excl BISC, excl Research (R-4)		
ASC	\$ 132,264,217	\$ 132,264,217	33.50%
BUS	\$ 83,787,348	\$ 83,787,348	21.22%
EDU	\$ 21,198,746	\$ 21,198,746	5.37%
ENG	\$ 39,646,511	\$ 39,646,511	10.04%
H-NUR	\$ 6,452,731	\$ 6,452,731	1.63%
H-REH	\$ 7,973,051	\$ 7,973,051	2.02%
H-MED	\$ 86,161,716	\$ 86,161,716	21.82%
LAW	\$ 13,870,627	\$ 13,870,627	3.51%
SPS	\$ 3,452,956	\$ 3,452,956	0.87%
BISC	\$ -	\$ -	0.00%
TOT	\$ 394,807,902	\$ 394,807,902	100.00%

12) University-Wide Faculty Services and Functions

Activities included here: Faculty Relations (within the Office of the Provost), University Faculty Position Bridging Programs, McGill Queen's Press, Teaching Chairs and funding to support QUFA activities.

12.1 University Wide Faculty Services and Functions

Cost Driver: Costs of university-wide faculty services are attributed to Faculties and Schools on the basis of total EFT faculty (comprised of non-renewable, tenured/tenure-track, continuing adjunct, Post-Doctoral Fellow and term adjunct appointments (the last of which utilizes estimated EFT).

Table 40: Faculty EFT

Weight	Driver M: Faculty EFT									
	1.0000	1.0000	0.0000	1.0000	1.0000	1.0000	1.0000	0.0000		
Driver	FacStf9	FacStf10	FacStf11	FacStf12	FacStf14	FacStf15	FacStf16	FacStf17		
Driver Description	Non-Renewable EFT	Tenure-Track EFT	Acad-TTS EFT	Continuing Adjunct EFT	Post Doc Fellows EFT	Term Adjuncts EFT (less ATEP/Off Campus)	Term Adjuncts EFT (ATEP/Off Campus only)	Adjunct 1-2-3 EFT	Weighted Total	Share
ASC	1.0	400.8	-	46.7	83.4	29.1	-	-	561.0	48.01%
BUS	-	72.4	-	18.9	1.0	11.4	1.3	-	105.0	8.99%
EDU	-	22.5	-	6.2	-	11.1	0.4	-	40.2	3.44%
ENG	-	98.0	1.6	1.0	34.0	6.0	-	0.4	139.0	11.90%
H-NUR	-	15.0	-	2.0	-	7.8	-	-	24.8	2.12%
H-REH	-	16.0	1.0	1.4	2.0	4.9	-	-	24.3	2.08%
H-MED	-	178.8	245.6	2.8	50.6	0.6	-	37.0	232.8	19.92%
LAW	-	28.8	-	1.4	1.0	2.8	-	-	34.0	2.91%
SPS	-	3.0	-	-	-	4.4	-	-	7.4	0.63%
BISC	-	-	-	-	-	-	-	-	-	0.00%
TOT	1.0	835.3	248.2	80.4	172.0	78.1	1.7	37.4	1,168.5	100.00%

13) Capital Transfer

13.1 Capital Transfer

Capital funds are attributed directly to the University Fund and not to Faculties and Schools.

14) Vice-Principal Research - Other

The remaining functions and services within the Vice-Principal Research portfolio are attributed to Faculties and Schools in the following manner:

14.1 Office of Research Services; eEquip Office; Industry Partnerships; Innovation Park; General Research Ethics Board; Health Sciences Research Ethics Board

Cost Driver: First, total grant and contract research income is assigned, where possible, to specific Faculties and Schools. Remaining university-wide and Faculty/School non-specific research income is distributed in proportion to assignable research income. Faculty/School shares are calculated on the basis of the sum of the two research income assignments. This calculation produces a “research income” driver that constitutes 50% of the expense attribution. Second, the total number of active research grant and contract holders is used to calculate Faculty/School shares. These shares constitute the remaining 50% of the expense attribution.

Table 41: Research Volume

Weight Driver	Driver TV: Research Volume			
	1.0000	1.0000		
	Res1	Res2		
Driver Description	Research Revenue Incl. Shared Attributions	Active Grant/Contract Holders (Expense > 1005)	Weighted Res1	Weighted Res3
ASC	\$ 41,787,753	241	\$ 41,787,753	241
BUS	\$ 728,207	30	\$ 728,207	30
EDU	\$ 1,051,542	11	\$ 1,051,542	11
ENG	\$ 13,044,801	92	\$ 13,044,801	92
H-NUR	\$ 235,483	8	\$ 235,483	8
H-REH	\$ 617,592	14	\$ 617,592	14
H-MED	\$ 112,157,416	71	\$ 112,157,416	71
LAW	\$ 295,262	9	\$ 295,262	9
SPS	\$ 87,736	4	\$ 87,736	4
BISC	\$ -	-	\$ -	0
TOT	\$ 170,005,792	480	\$ 170,005,792	480

	Share	Share	Avg Share
ASC	24.58%	50.21%	37.39%
BUS	0.43%	6.25%	3.34%
EDU	0.62%	2.29%	1.46%
ENG	7.67%	19.17%	13.42%
H-NUR	0.14%	1.67%	0.90%
H-REH	0.36%	2.92%	1.64%
H-MED	65.97%	14.79%	40.38%
LAW	0.17%	1.88%	1.02%
SPS	0.05%	0.83%	0.44%
BISC	0.00%	0.00%	0.00%
TOT	100.00%	100.00%	100.00%

15) Special or Non-Attributable Benefits and Pension Plan Special Payments

Benefits that are not attributable to individual Faculties or shared services as direct costs include maternity and parental leaves, tuition and childcare reimbursements, retiree benefits, LTD benefits and survivorship benefits.

15.1 Benefits and Pension Plan Special Payments

Costs are attributed to Faculties and Schools according to their share of total employee salary base (excluding casual staff and student employees [TA's and RA's]).

Table 42: Employee Salary Base

Driver P: Employee Salary Base				
Weight	1.0000			
Driver	Emp6			
Driver Description	Total Employee Salary Base			
ASC	\$ 87,913,571	\$ 87,913,571	35.74%	
BUS	\$ 34,675,605	\$ 34,675,605	14.10%	
EDU	\$ 8,343,634	\$ 8,343,634	3.39%	
ENG	\$ 25,357,783	\$ 25,357,783	10.31%	
H-NUR	\$ 4,617,021	\$ 4,617,021	1.88%	
H-REH	\$ 4,637,447	\$ 4,637,447	1.89%	
H-MED	\$ 71,089,979	\$ 71,089,979	28.90%	
LAW	\$ 8,042,166	\$ 8,042,166	3.27%	
SPS	\$ 1,291,784	\$ 1,291,784	0.53%	
BISC	\$ -	\$ -	0.00%	
TOT	\$ 245,968,990	\$ 245,968,990	100.00%	

16) University-Wide Community Services

Services, activities and administration having a university-wide focus include the Agnes Etherington Art Centre, the Isabel Bader Centre for the Performing Arts, Human Rights and Equity, the FIPPA Office, and Legal Services.

16.1 University-Wide Community Services

Costs are attributed to Faculties and Schools according to their share of total community count (see Driver C above).

17) University Fund Allocations

During the 2018-19 budget planning cycle it was determined that the University Fund charge will be increased from 3.25% to 3.5%.

Table 43: University Fund Allocations

	2018-19
Revenues	
Direct to UF, Invest Income, Late Fees, Overheads etc.	21,406,833
UF Recovery	19,376,510
Total UF Revenue	40,783,344
Committed Expenses	
Transfers to Capital	11,480,526
Hold Harmless	5,100,342
Cost of Research Support	7,000,000
Recommended Expenses	
Deferred Maintenance	4,350,000
Accessibility Fund	250,000
Classroom Renewal	1,000,000
ITS Infrastructure Renewal	800,000
Innovation and Wellness Centre	1,200,000
Canada First Research Excellence Fund	800,000
Centre for Advanced Computing	650,000
Inclusion	1,000,000
Qsuccess & Embedded Counsellors	157,500
Job Evaluation Project	360,667
Other Strategic Priorities	1,375,105
Contingency	2,800,000
Total Committed & Recommended Expenses	38,324,140
Total Remaining to be Allocated	2,459,204

18) Research Intensity Fund

In addition to the 3.5% University Fund charge, an additional 1% levy has been incorporated to recognize the cost of research. The 1% levy is applied to the revenues of Faculties/Schools as 1% of total revenues and then distributed back to the Faculties/Schools in proportion to their Tri-Council grant revenue shares (Same driver as “3 – Provincial Research funding” and “7.1 – Research Support Fund”).

19) **Cost of Research Support**

This driver was created during the 2018-19 budget planning cycle to address the issue that Faculties who are very research intensive in relation to their operating revenues have less operating revenue on a proportional basis to support the costs of the research activity and therefore need additional support to maintain and grow their research activity. The driver measures the relative ratio of research revenue to operating revenue on a Faculty by Faculty basis. For the 2018-19 budget, \$7M will be allocated out of the University Fund and will be distributed to the Faculties based on this new driver.

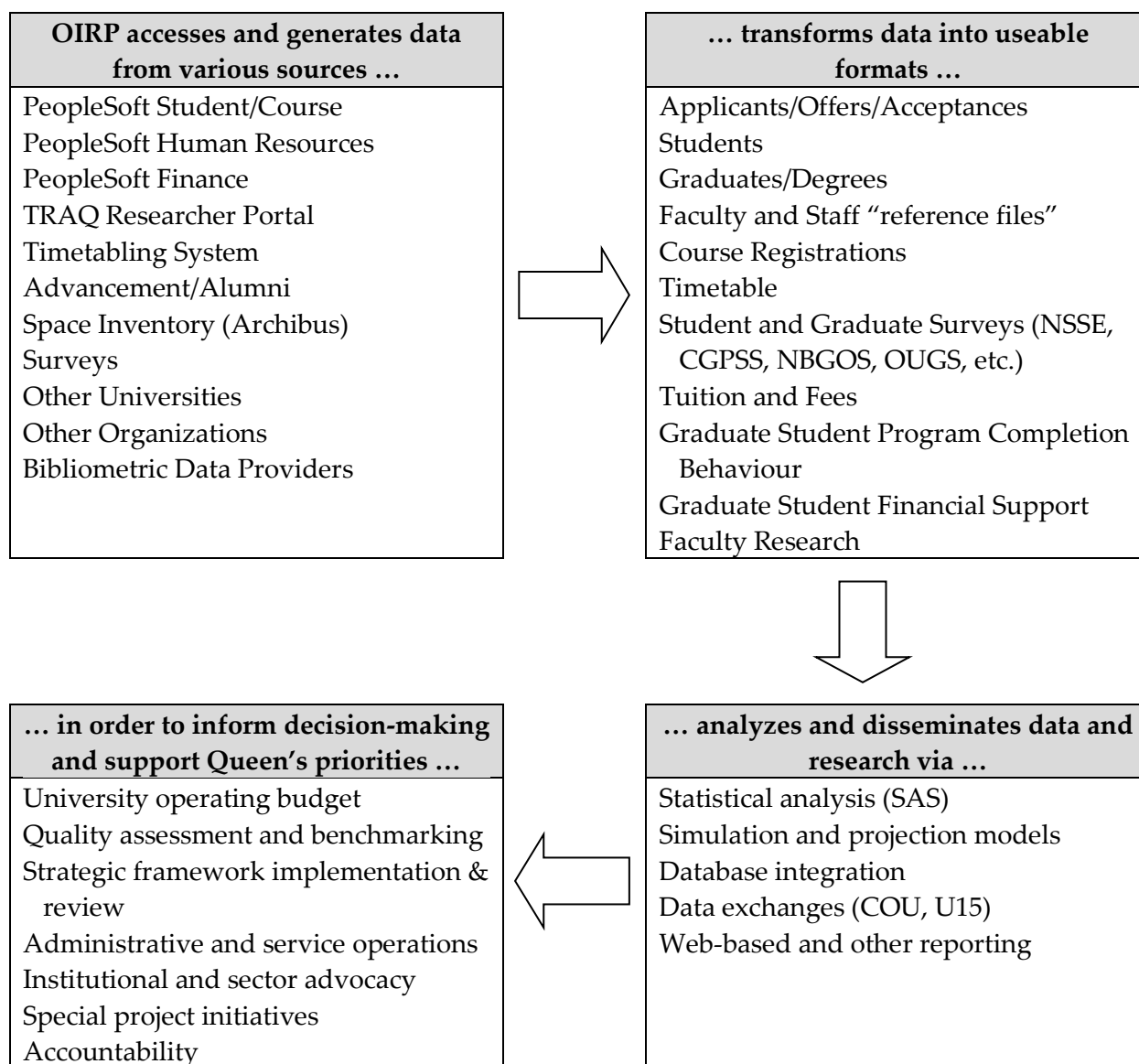
20) Summary

Driver	Shared Service
Assigned Space	Custodial, maintenance, utilities etc. costs of assigned space Environmental Health & Safety
Teaching Space Utilization	Custodial, maintenance, utilities etc. costs of teaching space
Total Person Headcount	Custodial, maintenance, utilities etc. costs of common space Maintenance costs of University grounds Fundraising costs (as part of a composite driver) University-wide Community
Undergraduate + Graduate Headcount (3 versions)	Student Affairs (version 1) University-wide student services (version 2) ITS teaching and learning services (version 3)
Undergraduate + Graduate + Faculty Headcount	ITS enterprise services
Rolling Average of Funds Raised	Development (Advancement Services) Vice Principal (Advancement) office The Queen's Campaign
Undergraduate + Graduate + Faculty FTE (2 versions)	Library information services (version 1) Library information resources (version 1) Library space (version 2)
Rolling Average of Queen's Graduates	Communications (University Relations) Alumni Relations
Undergraduate + Graduate FTE	Marketing (University Relations)
Graduate Headcount within School of Graduate Studies	SGS service operations
Faculty EFT	University bridging programs University-wide faculty programs and services
Continuing Employee Salary Base	Central benefits Pension plan special payments
Total Revenue, All Funds	Financial, Investment, Procurement and Audit Services within VPFA University Veterinarian VP Research Office
Total Revenue, All Funds Excluding Research	Office of the Principal (selected) University Secretariat Planning and Budgeting Provost's Office (selected) University-wide administrative functions (selected)
Volume of Research Activity (50% research income and 50% research grant and contract applications)	eQuip Office Office of Research Services Industry partnerships Innovation Park General Research Ethics Board Health Sciences Research Ethics Board
Student Financial Support	Graduate student support (excluding need-based) Needs-based support Undergraduate merit-based support
Paid Continuing Employee Headcount	Human Resources

Additional Institutional Research & Planning Projects

The Office of Institutional Research and Planning (OIRP) at Queen's seeks to inform and support Queen's strategic and operational objectives with timely and relevant data, research and recommendations (see Figure 19).

Figure 19: A Summary of OIRP Data Sources, Applications and Approaches



In summary, the Office of Institutional Research and Planning:

- Participates in numerous formal data exchanges (for benchmarking, quality improvement and sector advocacy);
- Interacts with and shares data among Queen's sector partners (e.g. the Council of Ontario Universities and its committees, the Ontario Ministry of Advanced Education and Skills)

Development and Universities Canada (formerly the Association of Universities and Colleges of Canada));

- Accesses internal and external data sources and generates new data through surveys and other tools; and
- Analyzes and communicates data and research results to contribute to budgeting, planning, decision-making, special projects and operational activities within Queen's.

Although the Office fulfills a service and support role, it also attempts to provide leadership on issues as supported by data and analysis, and to contribute to the culture of evidence within the University. Each of the sections below highlights the Office's major projects and presents a selection of the data generated by them. In many cases, additional information, data and/or reports are available on the OIRP website or on request.

1) Other Analyses Supporting the Operating Budget

OIRP builds and operates several models within the overall budget development process.

Master Drivers Model: Shared service expenses are attributed to each Faculty/School based on its share of use. About 85 data items – undergraduate and graduate student counts/FFTEs, faculty and staff counts/EFTs, research income and researcher counts, salary mass, assigned and teaching space, degrees awarded, student financial support, and total revenue – are generated by OIRP, broken down by Faculty/School, and shared service expenses attributed on the basis of about 25 algorithms (drivers).

Cross-Teaching Model: The cross-teaching model is used to adjust grant and tuition revenue attribution at the undergraduate level. Using course registration records (that indicate the Faculty/School providing instruction, subject to confirmation by the Faculties themselves) and the "home Faculty" of the student, the credit value and FFTE interactions among Faculties and Schools are quantified and monetized by transferring a portion of the revenue associated with each student from the student's home Faculty to the teaching Faculty. The model is used to (a) "true up" current budget year cross-teaching revenue adjustments based on final course registration data (available in February each year), and (b) project future year cross-teaching volumes based on prior year activity, enrolment changes and changed instructional assignments provided by Faculties and Schools.

Tuition Cap and Compliance Models: Provincial regulation currently requires universities to limit annual tuition increases to either 3% (undergraduate Arts and Science, Education and Nursing programs) or 5% (second entry programs, Engineering, Business and graduate programs), with an overall cap of 3%. Universities are required to provide detailed documentation at the end of each year demonstrating compliance with this regulation. The budget process therefore requires that future year university tuition be modelled (using projected enrolment by program and scenarios of future tuition by program) in order to ensure that tuition levels are set that will comply with future year cap requirements. At its March 2018 meeting, the Board of Trustees approved tuition for both 2018-19 and 2019-20, a new requirement associated with the Ministry's net tuition billing initiative. OIRP built and maintains both these models and provides recommendations on cap-compliant future tuition rates.

Budget Elasticities Model: Growth in enrolment within a Faculty or School increases its grant and tuition revenue attribution but (all else constant) also increases its proportion of shared service expenses. Thus, Faculty budgeting requires that enrolment plans (and faculty/staffing plans) account for both incremental revenue and incremental shared service costs. OIRP developed and operates a model that performs sensitivity analysis on Faculty/School shared service expense attributions based on changes in enrolment (undergraduate/graduate, on-/off-campus, full-/part-time, etc.) and changes in faculty complement (regular faculty, part-time faculty, on-/off-campus faculty, etc.).

2) Multi-University and “Consortium” Projects

Queen’s student, HR, finance and advancement systems support “within-Queen’s” projection and analysis activity. OIRP undertakes a number of other projects that extend beyond the Queen’s systems to include additional information and involve other universities. Two such projects – Graduate Degree Completion Rates and Time-to-Completion, and Undergraduate Retention and Graduation Rates – were introduced above with respect to their role in enrolment projections.

Queen’s is a member of the U15 group of Canadian research-intensive universities. Through the U15 Data Exchange, a number of data sharing and analysis projects are undertaken annually to facilitate benchmarking and quality improvement both within each member institution and across the U15 overall. As a member of the Council of Ontario Universities, Queen’s is also a participant in several Province-wide data exchange and analysis projects. Finally, through informal project-specific consortium arrangements, the university participates in several other multi-university research projects with a national scope. For most of these projects, OIRP is the designated Queen’s representative/participant. Data exchange participation may involve submission of data according to established procedures, undertaking analysis from a Queen’s or consortium-wide perspective, and/or serving as the project manager or “caretaker” for the data exchange. In several cases, data is exchanged not just within one consortium, but across two or all three.

2.1 U15 Data Exchange Projects

Graduate Program Degree Completion Rates and Time-to-Complete: Calculation of doctoral 5-year and 9-year completion rates, research masters 5-year completion rates, and the number of terms to complete these degrees is facilitated through the pooling of de-identified student record-level data. Analysis can be undertaken at the university and program levels.

Graduate Student Financial Support: Direct-to-student non-repayable support originating in or administered through each university is categorized into various internal awards, federal and provincial awards, and TA, RA and other university-based income. Students are classified by degree program and discipline, domestic/international status, year of study and other criteria. Detailed reports at the student characteristic, program, broad discipline and overall university-level are produced to support QUQAPS cyclical program reviews and to generate benchmarks across all participating universities to inform financial support policies and to support graduate program and graduate study-related advocacy efforts. The data result in two reports – one for all Queen’s graduate students (both part- and full-time in professional masters,

research masters and doctoral programs) for internal use, and one for full-time students in research masters and doctoral programs for external and comparative purposes. In addition, a summary factsheet is produced for general purpose external communication of results (Figure 20), and the de-identified record-level data are available for custom analysis. Within Queen's we track annual changes in the level of financial support provided to graduate students, as shown in Figure 21.

Figure 20: U15 Graduate Student Financial Support Factsheet

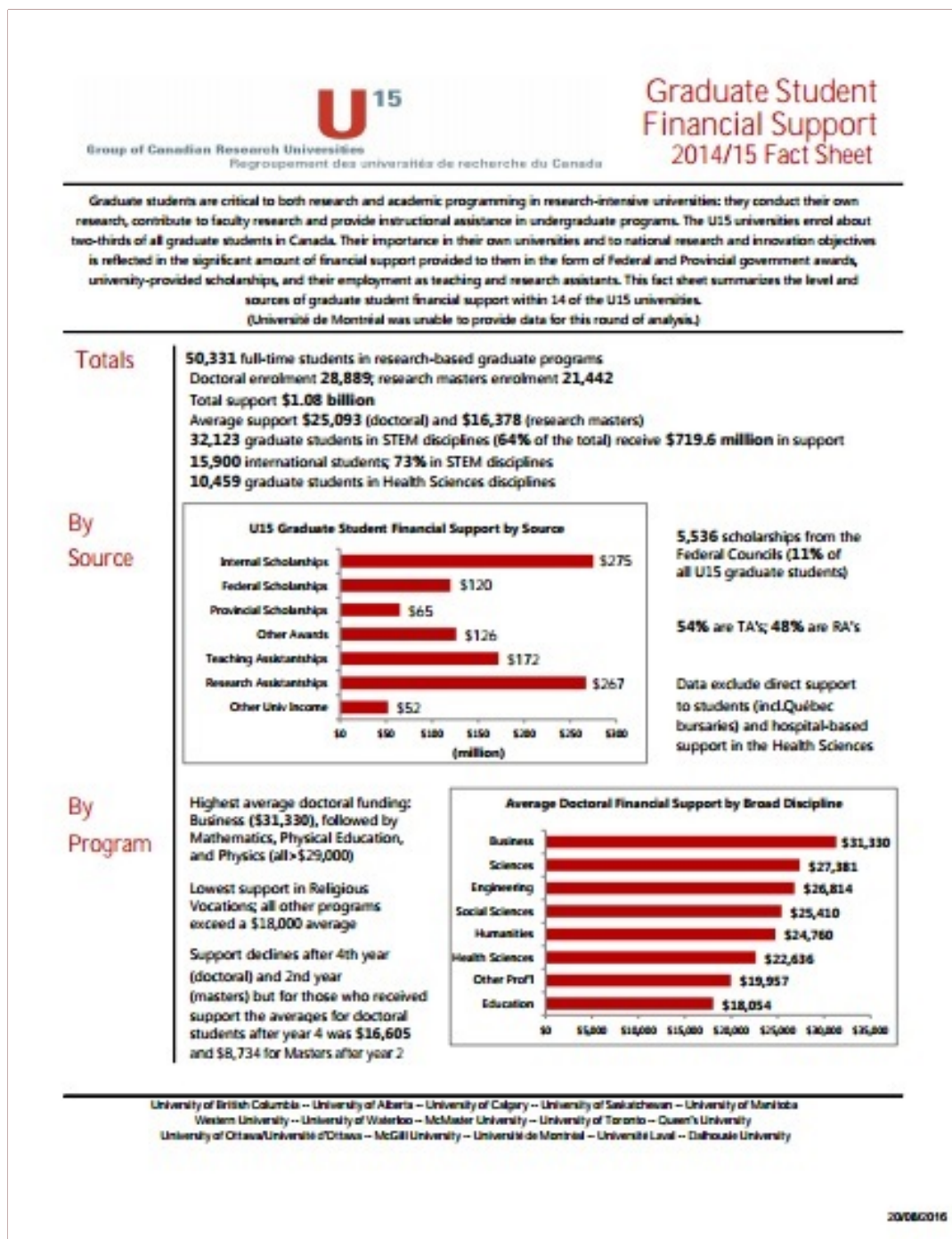
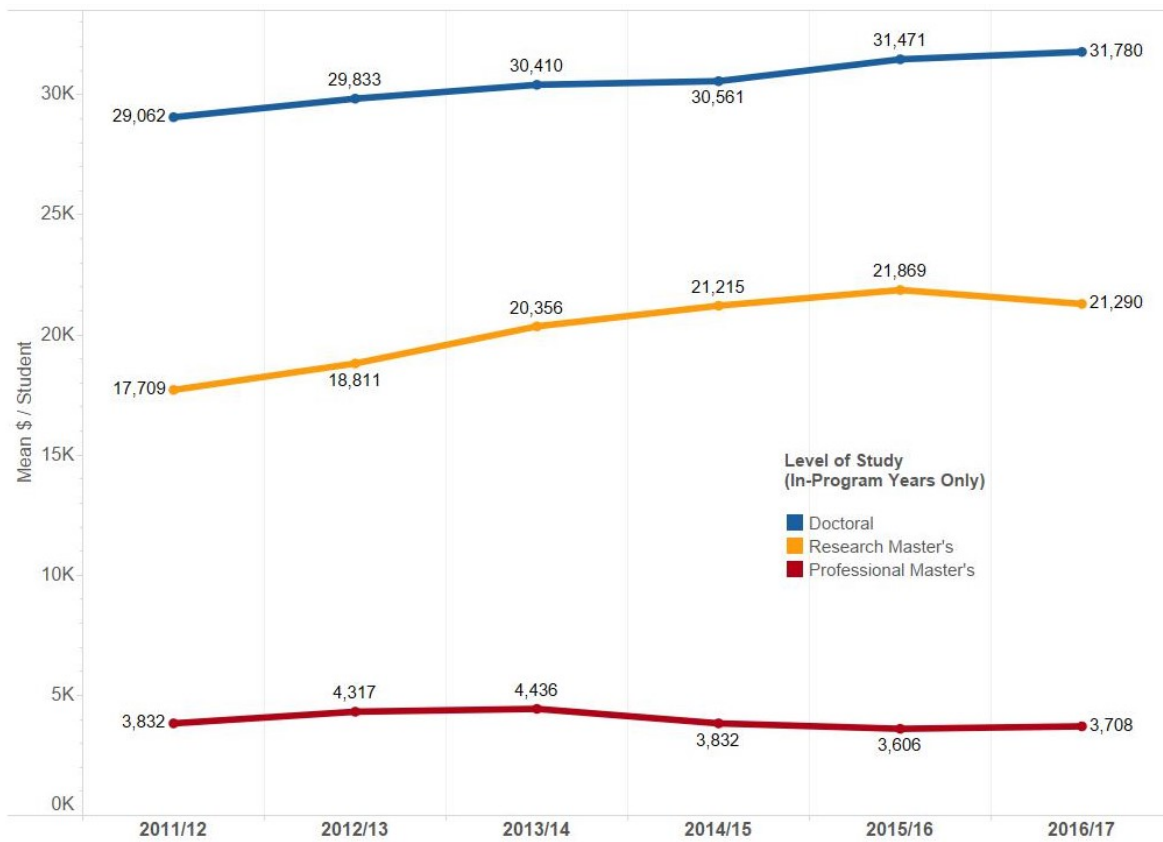


Figure 21: Graduate Student Financial Support at Queen's Over Time



Undergraduate Student Retention and Graduation: Queen's high undergraduate retention and graduation rates are a key component of our definition of student quality. Standardized rates are calculated for all U15 institutions using the methodology developed by the Consortium for Student Retention Data Exchange (CSRDE) based at the University of Oklahoma. Comparative summary reports are prepared, and record-level data (supplemented with demographic and academic variables) are shared, pooled and analyzed in order to explain variation in retention and graduation rates (Figures 22 and 23.) Queen's ranks consistently at or near the top in retention and graduation.

Figure 22: First- to Second-Year Undergraduate Retention Rates at U15 Universities

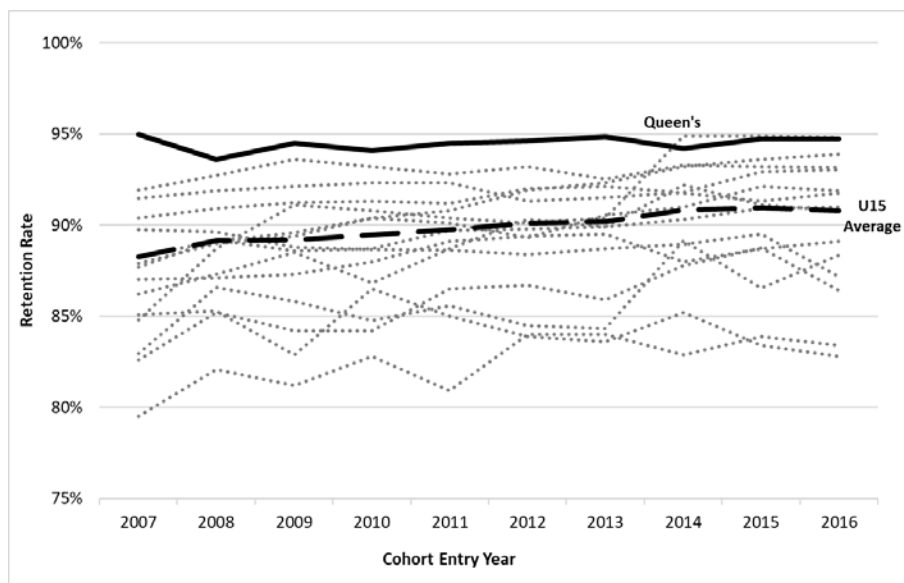
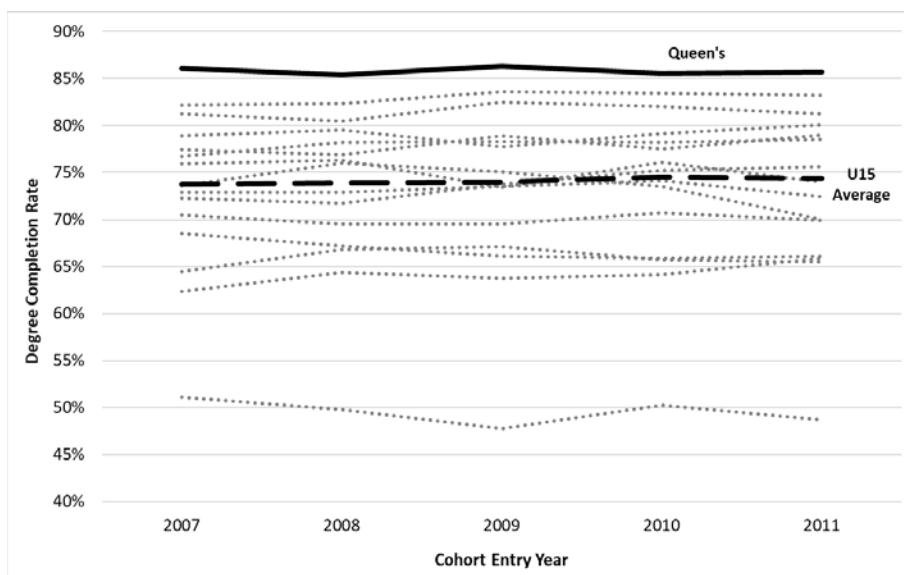


Figure 23: Six-Year Baccalaureate Graduation Rates at U15 Universities



Enrolment and Degrees: Under the *Statistics Act*, Canadian universities are required to submit a variety of enrolment data to Statistics Canada. However, publication delays of up to three years and limited detail in the Statistics Canada reports were determined to warrant a parallel data sharing and reporting process within the U15 Data Exchange. De-identified record-level data on undergraduate and graduate enrolments and graduating students are shared and pooled each year, and custom analysis and reporting are undertaken to generate more current and more detailed results than those available from Statistics Canada. The data provides an overview of each member university's enrolment profile in relation to others, and U15 data overall indicate the dominance of the U15 within the Canadian university sector.

Academic Program Expenditures: U15 member universities contribute to a comparative analysis of expenditures, faculty and staffing levels, research and quantity of teaching at the academic unit-level. Thirty-eight academic units (e.g. Psychology, History, Nursing) are examined; raw data values are reported and numerous indices are developed (enrolments taught per faculty, expenditures per student, etc.). The report is used to inform cyclical program reviews and unit-level budgeting and management at some universities.

The U15 Factbook: A “reference document” on each of the U15 member universities and of the U15 overall is prepared annually that contains summary data and indicators drawn from several of the data sets and projects prepared by the U15 Data Exchange. The factbook summarizes enrolment, financial and endowment data, research income, faculty complements, technology transfer and commercialization metrics, post-doctoral fellow counts and a range of other data. One of the advocacy applications of the factbook is demonstrating the “scale of the enterprise” of the U15 as a group of large research-intensive universities, including:

- \$12 billion in operating revenues
- \$5 billion in research revenues
- Nearly 400,000 undergraduate and 90,000 graduate students
- 19,000 tenure-stream faculty

Tri-Council Research Funding: Research grants data released by each of the Federal granting councils are categorized by major program type and assembled into a data file to support additional analysis.

Technology Commercialization: Data assembled by the Association of University Technology Managers (AUTM) are assembled and incorporated into the U15 Factbook to generate technology transfer and commercialization metrics at the individual university and U15 level.

Financial and Endowment Data: The Canadian Association of University Business Officers (CAUBO) is a membership organization that represents the interests of administrative and financial units within Canadian universities. One of its long-standing services is the coordination of a national data collection effort dealing with university income, expenditures and endowments on a fund-by-fund basis. The U15 Data Exchange assembles the data files from each of the member universities and creates a data file used to undertake university-level financial analysis.

Faculty Data Files: With the termination of Statistics Canada’s national faculty data collection project (the University and College Academic Staff System, or UCASS) several years ago, the U15 institutions undertook to replicate the faculty data collection project through an expansion of the OCAV-DE faculty project (described below) to include U15 institutions and other Canadian universities. The data are used to undertake research and generate comparisons on various issues – primarily salary levels, but also highest degree attained and country of highest degree, principal subject taught, domestic/international background and other demographic and academic information. In 2017, Statistics Canada reinstated the UCASS data collection; however the U15 will continue to collect faculty data in order to facilitate more detailed and timely analysis and reporting.

Faculty Count Methodology: Numerous methods exist for counting university faculty, and these generate additional complexities for large research universities with medical schools and affiliated hospitals. The existence of full- and part-time faculty, clinical and regular appointments, teaching-only faculty, adjunct, limited term and visiting faculty and post-doctoral fellows creates difficulty in generating standardized faculty counts for comparative purposes. The U15 Data Exchange developed a methodology to consistently record both faculty headcount and full-time equivalent (FTE) in various categories. The consistent counts are used in U15 reporting and benchmarking, and in data submissions to university ranking organizations.

CIP Crosswalks: With the near-universal adoption of Classification of Instructional Programs (CIP) codes in recent years for the purposes of defining and categorizing academic programs and the specialties of faculty teaching in them, it has been necessary to generate mappings or crosswalks between CIP and the various program classification systems that were historically used. All U15 projects now utilize CIP codes where required, and member institutions use the crosswalks to undertake the code conversions required for standardized reporting.

Other Projects: Several other projects are undertaken on an irregular basis, including bibliometric analysis and administrative cost analysis. In addition, where other consortia arrangements exist (e.g. for the National Survey of Student Engagement, the Canadian Graduate and Professional Student Survey and the National Baccalaureate Five-Year Out Graduate Outcomes Survey), the U15 Data Exchange pools, analyzes and reports on the U15 subset of the results (see below).

2.2 Council of Ontario Universities (COU) Data Sharing Arrangements

The Council of Ontario Financial Officers (COFO) and the Ontario Council of Academic Vice-Presidents (OCAV) are affiliates within the COU and each undertake data sharing activities in which Queen's participates.

COFO Financial Data: COFO assembles financial and endowment data for Ontario universities using a methodology similar to CAUBO; Queen's Financial Services represents the University in this project.

OCAV Faculty Data Exchange: The Faculty Data Exchange is the result of the termination of the UCASS data file described above. Through data submission and verification procedures identical to those used by Statistics Canada, the OCAV-DE has been successful in fully replacing the efforts of Statistics Canada. (Data submitted to OCAV-DE by Ontario universities is forwarded to the U15 to support its faculty project.) Across Canada, many other universities were interested in taking advantage of the OCAV-DE Faculty Data Exchange; over 40 institutions outside Ontario are now members. Although the data exchange will continue to fulfill Ontario-specific needs, it has now been renamed as the National Faculty Data Pool (NFDPP). OIRP supports the Faculty Relations Office with data during negotiations with the Queen's University Faculty Association, and utilizes and analyzes data from the exchange as part of this support.

3) Student Surveys

OIRP undertakes or supports numerous student surveys on behalf of Queen's itself and in conjunction with groups of other universities (U15, COU and nationally).

3.1 The National Survey of Student Engagement and the NSSE National Project

Queen's has administered NSSE seven times since its 2004 Canadian launch. Along with about 1,500 other US and Canadian universities, we use the survey results to identify student behaviours and institutional practices at Queen's that numerous research studies have shown are associated with positive learning outcomes. NSSE results are posted on the Planning and Budgeting website at (<http://www.queensu.ca/planningandbudget/nsse>). In 2008 (supported by a research grant from the Higher Education Quality Council of Ontario) and again in 2011, 2014 and 2017, OIRP developed and implemented a national NSSE data sharing project (NSSE National) that generates program- and student subgroup-level results on an institution-by-institution basis for more than 40 Canadian universities. As engagement is a central component of the "balanced academy", several NSSE metrics are incorporated into Queen's strategic framework. The strategic framework metrics are expressed as benchmarks (pre-2014) or engagement indicators (from 2014 on), which are aggregate engagement measures. In fact, the survey generates over 100 separate engagement and experience items. Unit-level NSSE item and benchmark/engagement indicator results are provided as part of the data package supporting QUQAPS program reviews. NSSE results for Ontario institutions and U15 institutions are available as subsets of the national project. Because the University's 2014 administration was the first to employ the modified NSSE survey instrument and its revised engagement indicators, OIRP has made a number of presentations within Queen's to explain the revised engagement metrics; it works with academic units to develop engagement improvement strategies consistent with Strategic Framework targets; and it will administer NSSE annually over the next several years to provide more frequent data updates for Strategic Framework monitoring and implementation. OIRP is a member of the Queen's NSSE Action Group that coordinates student engagement initiatives throughout the university.



3.2 The Canadian Graduate and Professional Student Survey (CGPSS)

In conjunction with 40 other Canadian universities (including all U15 member institutions), Queen's has administered the CGPSS several times, most recently in the Spring of 2018 and (as with NSSE) will do so annually throughout the strategic framework time horizon. Separate versions of the survey ask students in professional masters programs, research masters programs and doctoral programs across all years of study a range of questions about their graduate program including course and program content and focus, interactions with faculty, professional skill development, research and thesis/dissertation experiences, sources of financial support and other aspects of social and academic life. OIRP generates results for Queen's at the program-level (where numbers permit) or broad discipline level that can be compared with results for Ontario, the U15 and Canada overall. The survey findings are provided as part of the QUQAPS data package, they are the basis for two of the metrics in the Strategic Framework, and they are reviewed within the School of Graduate Studies and the Division of Student

Affairs to inform policy and service development. (At the time of publication, 2018 CGPSS data was not yet available.)

**Table 44: Selected CGPSS Results for “Program, Quality of Interactions and Coursework”
(mean scores on a 1-5 Likert scale)**

Please rate the following dimensions of your program. (Professional Master's, Research Master's, and Doctoral Combined)	Canada (2016)	Ontario (2016)	Queen's				
			2013	2015	2016	2017	
The intellectual quality of the faculty	4.17	4.22	4.28	4.26	4.24	4.24	↑
The intellectual quality of my fellow students	3.78	3.82	3.91	3.87	3.83	3.92	↑
The relationship between faculty and graduate students	3.72	3.69	3.75	3.80	3.73	3.66	↑
Overall quality of graduate level teaching by faculty	3.67	3.66	3.60	3.64	3.60	3.58	↔
Advice on the availability of financial support	2.91	2.87	2.94	2.97	2.95	2.87	↔
Quality of academic advising and guidance	3.32	3.34	3.40	3.43	3.43	3.36	↑
Helpfulness of staff members in my program	3.75	3.80	4.04	4.03	4.05	3.97	↑
Availability of area courses I needed to complete my program	3.35	3.35	3.30	3.34	3.28	3.31	↔
Quality of instruction in my courses	3.66	3.64	3.56	3.60	3.63	3.60	↔
Relationship of program content to my research/professional goals	3.52	3.53	3.52	3.51	3.55	3.52	↔
Opportunities for student collaboration or teamwork	3.50	3.48	3.43	3.45	3.43	3.44	↔
Opportunities to take coursework outside my own department	3.09	3.08	3.08	3.18	3.15	3.10	↔
Opportunities to engage in interdisciplinary work	3.16	3.21	3.22	3.24	3.20	3.13	↔
Amount of coursework	3.46	3.41	3.36	3.43	3.41	3.40	↔

 Strength
  At or near Benchmark

3.3 The Graduate Programs Outcomes Survey (GPOS)

OIRP played a significant role in the development of the joint COU-MAESD Ontario-wide survey of six graduating cohorts (2009 – 2014) of masters and doctoral program completers. The project, completed in Fall 2017, will provide the first comprehensive analysis of labour market outcomes and graduate assessments of their programs.

3.4 ISB iGraduate Survey of International Students

At the invitation of, and with funding from the Ministry of Training, Colleges and Universities, OIRP administered the International Student Barometer (ISB) survey along with five other universities in conjunction with its vendor, iGraduate in 2010, 2011 and 2012. The survey asks international program and exchange students about their initial contact with Queen's, their arrival experiences in Canada and at Queen's, their academic, service and social perceptions as an international student, and their post-graduation intentions. The survey results (compared to other Ontario universities and all 300+ participants worldwide) were presented to Queen's stakeholders in 2013 and indicated both relative strengths and some weaknesses with respect to the international student experience at Queen's. The survey is likely to be administered again in the future.

3.5 Student Voices on Sexual Violence (SVSV)

In March 2016, the government amended the Ministry of Training, Colleges and Universities Act and the Private Career Colleges Act, 2005 to require institutions to have sexual violence policies and report to the Minister or the Superintendent on the effectiveness of those policies. The SVSV survey was developed and administered in Winter 2018 across post-secondary institutions (including Queen's) on behalf of MAESD, by an independent research firm. As with NSSE and CGPSS, SVSV will be repeated once every three years. Institutional data will be made available late summer/early fall for analysis. The information will help Queen's build awareness of sexual violence issues, improve our sexual violence policies and processes and improves our services and supports for survivors.

3.6 Central Survey System Administration and Policy/Procedures:

OIRP participated on the vendor selection team that resulted in licensing the FluidSurveys web survey system at Queen's in 2011-12. The purchase and announced shutdown of FluidSurveys in Summer 2016 necessitated selection of a new software vendor, a process that was led by OIRP and completed in mid-2017. The process led to the acquisition of the Qualtrics system in June 2017. For both FluidSurveys in the past and Qualtrics in the future, OIRP administers user accounts, supports survey projects affected by the transition to the new system, and provides training sessions and ongoing user support to users.

A student survey policy was developed by OIRP and has been in effect since 2015. The policy results in improved sharing of information about student surveys and more effective coordination of student surveys undertaken by administrative units.

3.7 Support to Survey Projects Undertaken at Queen's

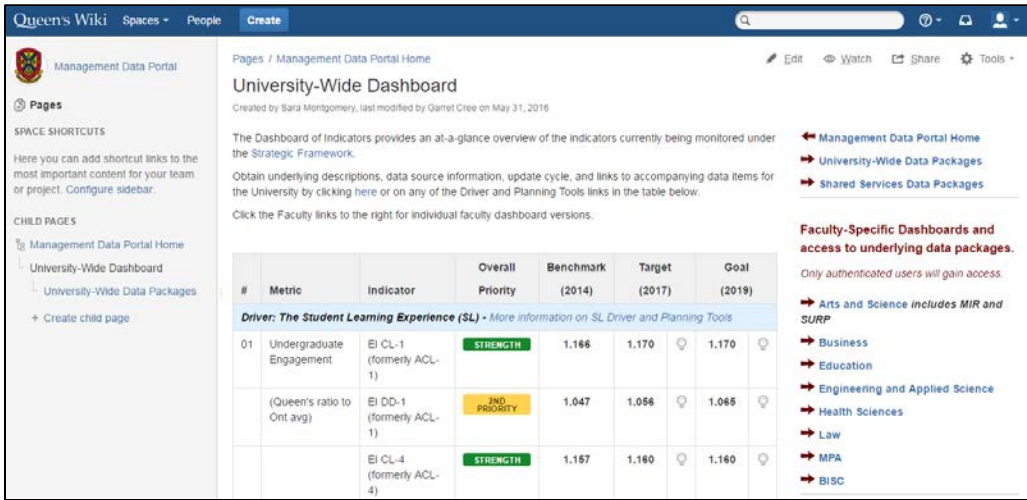
OIRP support to survey projects at Queen's extends in exceptional cases to substantial involvement in projects undertaken by both administrative units and faculty members. Generally speaking, however, and in line with our service standard, OIRP support to student surveys is limited to generating sample frames for survey researchers that, to the extent possible, ensure against multiple survey invitations being received by students in a given term; and providing scheduling assistance and related fieldwork advice intended to minimize overlaps and conflicts among student surveys.

4) Management Data

Management Data Portal: While the Strategic Framework and related reports deal with metrics and targets at the university-level overall, the focus of implementation activity is primarily within Faculties, Schools, and academic and service units. As such, metrics and targets that document progress at the Faculty, School and unit-level, and support to implementation strategies appropriate to each, are necessary to strategic framework implementation. OIRP supports this local implementation with unit-specific data and metrics consistent with those at the university-level, with implementation support and advice, and with metrics updates as they become available. This information is available on a

secure, restricted access web portal (see Figure 24). During the 2018-19 year, OIRP will substantially upgrade the portal; initial design and stakeholder consultations are being conducted in the Summer of 2018. After the consultation period, IRP analysts will be developing a new format for the Strategic Framework metrics in Tableau with a roll-out anticipated in the first quarter of 2019.

Figure 24: Screenshot of the Management Data Portal (University Dashboard)



Ontario University Operating Grants Funding Formula Review: In 2015, the Ministry announced a review of the university operating grants funding formula. Several distortions and complexities had entered into formula grant allocations over several decades; MAESD’s objectives were to clean up and simplify the funding formula; to reflect declining enrolment pressure by shifting focus from growth/access to quality; and to introduce a greater degree of accountability by incorporating a “performance” element into operating grants. Following several months of consultations with COU, the Ministry finalized the formula in early 2017 for implementation in 2017-18. The new framework equalizes enrolment-based funding within a corridor; simplifies per-student funding through a new weighted grant unit (WGU); and assembles a variety of quality and performance grants into a “quality and differentiation” envelope. The new formula does not result in re-allocation of grants across universities: each university will retain its previous funding level but the allocation of operating grants to enrolment and quality/ differentiation within each university has shifted. OIRP staff monitored development of new funding arrangements, communicates this information internally, and continues to assess impacts on Queen’s.

Figure 25: Summary of the New University Operating Grant Funding Formula

Restructured Envelopes	Enrolment Envelope	Quality/Differentiation/Success Envelope	Special Purpose & Institution-Specific Grants Envelope
Contents	Teacher Ed Grant Base Operating Grant (formula) UG Accessibility Grant (formula) Grad Expansion (alt. formula) Med & PGME Expansion Nursing Enrolment Grant less ISR	General Quality Performance Funding French Language & Bilingual ROIE Northern Grant	Campus Safety French Student Grants Students with Disabilities First Gen Grants & Projects Aboriginal Grants Grants in Lieu of Taxes Credit Transfer Trillium Scholarships Grad Nursing Tuition Waivers Clinical Education Grants SWEP
Queen's Current Grant	\$185,300,000	\$10,780,000	\$5,710,000

Renewed Strategic Mandate Agreements 2017-2020: Concurrent with the development of the new funding formula, the Ministry worked with COU to update SMA requirements to satisfy their new role as the primary reporting and accountability mechanism for the quality and differentiation objectives of the new funding formula. The SMA-2 framework establishes five modified differentiation categories (bins):

- The Student Experience
- Innovation in Teaching and Learning Excellence
- Access and Equity
- Research Excellence and Impact
- Innovation, Economic Development and Community Engagement

Universities will be required to report performance against a number of system-wide metrics (carried forward from SMA-1, developed by MAESD or proposed by COU) and institution-specific metrics in each bin as shown below in Tables 45-49.

Table 45: The Student Experience Metrics and Targets

System-Wide Metrics	2019-20 Target Range
Proportion of fourth year students with two or more High-Impact Practices (HIPs) (from the National Survey of Student Engagement)	62% - 66%
Year 1 to Year 2 retention (from the Consortium for Student Retention Data Exchange)	93% - 95%
Proportion of operating expenditures on student services, net of student assistance (as reported in the Council of University Finance Officers data)	3.0% - 3.4%

Institutional Metrics	2019-20 Target Range
<u>Undergraduate Senior-Year Student Satisfaction</u>	
Evaluate your entire educational experience at this institution (“Good” + “Excellent Responses)	85% - 91%
If you could start over again, would you attend the same institution? (“Probably Yes” + “Definitely Yes” responses)	82% - 88%
<u>Graduate Student Academic Experience Rating</u>	
Overall rating of the quality of the academic experience (“Good” + “Very Good” + “Excellent” responses)	
<ul style="list-style-type: none"> Professional Masters students Research Masters students Doctoral students 	80% - 90% 85% - 95% 80% - 90%

Table 46: Innovation in Teaching and Learning Excellence Metrics and Targets

System Wide Metrics	2019-20 Target Range
Composite score on National Survey of Student Engagement questions related to students' perceived gains in higher order learning outcomes	29.0 – 30.0
Proportion of programs with explicit curriculum maps and articulation of learning outcomes	Maintain at 100% (learning outcomes) 70% - 80% (curriculum maps)
Graduation rate (from the Consortium for Student Retention Data Exchange)	84% - 86%

Institutional Metrics	2019-20 Target Range
<u>Composite Engagement Score</u> Average engagement score across all engagement indicators and HIPs relative to the national average (Alternate): Actual average engagement score across all engagement indicators excluding HIPs <u>The Spirit of Inquiry</u> Selected dimensions of teaching and learning that demonstrate the spirit of inquiry relative to the national average (4 th year) (Alternate): Actual scores on selected teaching and learning items that demonstrate the spirit of inquiry (4 th year) (a) Perceived gains in writing (mean) (b) Perceived gains in speaking (mean) (c) Undertaking research with faculty (%) (d) Having a capstone experience (%) (e) Perceived gains in solving complex problems (mean) (f) Perceived gains in critical thinking (mean)	108% 37.5 106% - 150% Maintain +/- 5% (means) +/- 4% (%s)

Table 47: Access and Equity Metrics and Targets

System-Wide Metrics	2019-20 Expected Value
<i>Number and proportion of the following groups at an institution:</i>	
Indigenous students	2.0% – 2.4%
First generation students	8.0% - 8.5%
Students with disabilities	5.25% - 5.75%
Francophone students	N/A
Share of OSAP recipients at an institution relative to its total number of eligible students	N/A
Number of transfer applicants and registrations, as captured by the Ontario University Application Centre	140/12

Institutional Metrics	2019-20 Target Range
<u>Indigenous Student Retention Rate</u>	
Percentage of self-identified first-year students returning to second-year the following fall (2-year smooth)	91% - 95%
<u>Collaborative Programs</u>	
Number of academic and research programs delivered in collaboration with other institutions/organizations	TBD
Enrolments in collaborative academic programs	TBD

Table 48: Research Excellent and Impact Metrics and Targets

System-Wide Metrics	2019-20 Target Range
Tri-council funding (total and share by council)	Maintain funding and funding shares +/- allowances for annual fluctuations
Number of papers (total and per full-time faculty)	2.20 – 2.50 (over 5 years)
Number of citations (total and per paper)	8.20 – 9.20 (over 5 years)

Institutional Metrics	2019-20 Target Range
<u>Faculty Awards</u>	
5-year average of percentage of faculty members winning national awards	9.5% - 10.5%
Industry-Funded and Internationally-Funded Research	
Industry-funded research revenue	\$25 million
Percentage of total research revenue	(2-year rolling average)
Internationally-funded research revenue	\$7 million
Percentage of total revenue	(2-year rolling average)

Table 49: Innovation, Economic Development and Community Engagement Metrics and Targets

System Wide Metrics	2019-20 Target Range
Graduate employment rates	Maintain position relative to Ontario average or maintain current rates +/- 1%
Number of graduates employed full time in a related job	92% - 94%

Institutional Metrics	2019-20 Target Range
Contribution to the Regional Economy	
Number of living alumni in Eastern Ontario (Kingston and Ottawa regions)	42,000 – 43,000
Eastern Ontario alumni as a percentage of total alumni	28.3% - 29.3%
Technology and Commercialization	
Number of annual invention disclosures (3-year average)	45 – 55 (3-year average)
Licences/option agreements (3-year average)	6 – 9 (3-year average)
Number of US patents issued (3-year average)	17 – 21 (3 year average)

5) Support to University Operations

Data Package to Support QUQAPS Cyclical Program Reviews: Each program undergoing a cyclical program review (CPR) under the QUQAPS process is provided with a data package intended to inform the program self-study. Each spring, OIRP staff meet individually with each CPR team to introduce the data to be provided and to gather information necessary for the customization of the data package. The data package is provided in September of each year at the outset of the CPR cycle. OIRP staff fulfill follow-up data requests and meet teams as required over the next several months to provide assistance in interpreting and utilizing the data. The data provided are outlined in Table 50.

Table 50: Contents of the OIRP Data Package Provided to QUQAPS Cyclical Program Reviews

<u>Student Experience Surveys (responses at the program/unit level):</u>
Undergraduate Exit Poll Results (satisfaction, experience)
National Survey of Student Engagement Results - NSSE (engagement, experience)
University Applicant Census (student designated group representation)
Canadian Graduate and Professional Student Survey - CGPSS (experience)
<u>Unit/Program Student Profile and Academic Behaviour</u>
Historic Enrolment Profile
Undergraduate Student Retention and Graduation Rates
Graduate Student Time-to-Degree-Completion and Degree Completion Rate
Undergraduate Program Demand
Graduate Program Demand
<u>Unit/Program and Central Resources and Services</u>
Graduate Student Financial Support
Space Inventory and Standard
Selected items from NSSE, CGPSS and NGOS
Library Collection and Services
<u>Unit/Program Instruction and Faculty</u>
Student Assessment of Teaching - USAT (course and instructor assessment)
Faculty and Term Faculty Profiles
Service Teaching
Courses Delivered and Registrations Taught by Instructor Type
Class Section Sizes
Faculty Research Income

Reporting Required by the Queen's-QUFA Collective Agreement: The Queen's University – QUFA Collective Agreement specifies (in Article 35) that the University provide an annual report on the number of courses delivered and the number of course registrations taught by various categories of instructors within and outside the QUFA bargaining unit. The data collection process begins with the course data base and is subject to two forms of verification. First, USAT information clearly specifying the instructor(s) for each course section is appended to the course data base records; and second, academic units validate and correct instructor information using a preliminary course/instructor listing

provided by OIRP. Once corrected, the course-instructor data are assembled and linked to a series of files that OIRP generates from PeopleSoft HR that specify the appointment category(ies) applicable to each instructor. The final “Article 35 Report” is presented to the JCAA each September.

Development and Maintenance of the Term Adjuncts Data Base: PeopleSoft HR contains basic appointment duration and salary data for term adjuncts, but not information related to the course(s) or portions of courses taught, additional duties for which term adjuncts are compensated, or general or specific “right of re-appointment” information. In order to provide the detailed term adjunct data required for Article 35 reporting, budget expenditure drivers and statistical support to collective bargaining, OIRP developed and maintains a data base containing detailed term adjunct appointment information.

Participation in Provincial (COU and MAESD) Committees: OIRP staff members participate in various COU and MAESD committees as outlined below.

Table 51: OIRP Sectoral Committee Involvement

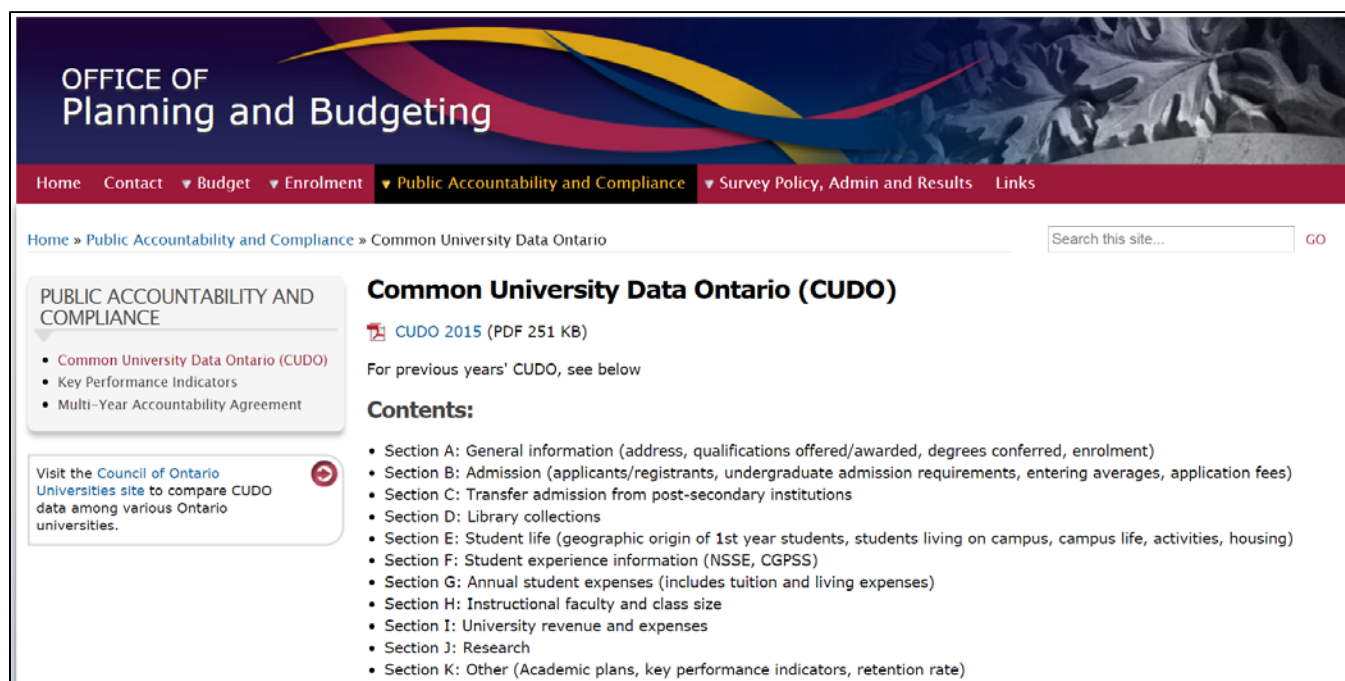
Council on University Planning and Analysis (CUPA)
Executive Committee
Accountability Committee (Chair)
Surveys Committee
Professional Development Committee
CUDO Technical Working Group (Chair)
MAESD-COU Masters and Doctoral Graduate Outcomes Survey (GPOS) Working Group
MAESD-COU Strategic Mandate Agreement Technical Table
Ontario Council of Academic Vice-Presidents (OCAV)
OCAV Data Steering Committee
Faculty at Work Project Steering Committee
Faculty at Work Project Working Group
Task Force on Quality Indicators

Queen’s and the Community Economic Impact Analysis: OIRP periodically updates an analysis and report documenting the economic impact of Queen’s on the Kingston Area economy.

Data Submissions to University Rankings Organizations: The Office generates all the faculty, student and research data profiles required for submission of data to the Times Higher Education, QS World University, Shanghai (also known as GRUP and ARWU), Thomson-Reuters, Research InfoSource and Maclean’s rankings.

Common University Data – Ontario (CUDO) Institutional Profile: The CUDO project was launched by COU in 2005 in order to provide a set of standardized data across several areas of university operations that would address the most common information requests from government, media organizations and students. The first iteration of CUDO was published in 2006 and has been updated annually since then. OIRP provides, or coordinates the production of data for each update. Data for each university appears on the Institutional Research (or equivalent) web site at each university (see Figure 26 for Queen’s, available at <http://www.queensu.ca/planningandbudget/cudo/>); an amalgamated data file that facilitates institution-by-institution comparisons (CUDO Phase II) is hosted on the COU web site at <http://cou.on.ca/numbers/cudo/>.

Figure 26: Queen’s CUDO Launch Page



Internal and External Information Requests: The Office fulfills more than a hundred information requests annually. These requests are submitted by Queen’s academic and administrative units, students and student organizations; media organizations; and other external groups (including bond-rating agencies and various Federal and Provincial ministries). In many cases, the requester is referred to CUDO or other published information sources; in others the Office responds with ad-hoc analysis and reporting.



Appendix 1: 2018-19 Budget Report



BUDGET REPORT

2018-19

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Executive Summary

The multi-year budget presented in this report includes the 2018-19 Operating budget, which the Board is being asked to approve, as well as projections for the 2019-20 and 2020-21 fiscal years. The University is projecting a balanced budget for fiscal 2018-19 and is committed to presenting balanced budgets for all years of the planning timeframe. Please note that the operating expenditures represent approximately 60% to 65% of total University expenditures depending on annual levels of research funding and donations.

In order to provide a broader financial picture of University operations, Ancillary and Capital budgets are also shown along with additional information on research revenue projections and donations to trust and endowment funds. Fluctuations in revenues in these funds can have impacts on operations.

The Operating budget was developed under the direction of the Provost and Vice-Principal (Academic) with critical technical and strategic support from the Office of Planning and Budget, and with substantial advice from the Provost's Advisory Committee on Budget (PACB). The Principal was kept informed throughout the cycle and provided advice and guidance at key junctures.

The budget planning process was initiated in April 2017 with Senate's approval of the enrolment plan for 2018-19. The Shared Services developed their budgets over the summer while at the same time the budget model was updated with revised revenue projections based on the enrolment plan. Shared Service units presented their budgets to PACB in early fall, after which preliminary allocation decisions were made. These allocations allowed for the preliminary Faculty and School budgets to be determined. Based on this information, the Faculties and Schools prepared their staffing and budget plans in late fall and presented them to PACB in December. Shared Service allocations were then finalized and University Fund allocation decisions were made. A preliminary budget was presented to the Board of Trustees at its March meeting.

The most significant budgetary challenge the University continues to face is the pension plan deficit. In October 2016, new regulations were issued that provided additional partial solvency relief. All units were asked to plan and budget for an additional pension charge to provide for increased special payments, with any funds remaining to be set aside as a reserve to cover future solvency payments, if required. In order to mitigate the effect of the pension plan on the Operating budget, Queen's is continuing to work with two other universities, participating employee groups, and the provincial government on the creation of a multi-employer jointly sponsored pension plan (JSPP) for the university sector in Ontario. Once finalized, all Ontario universities will have the option to participate in the sector JSPP.

Significant characteristics of the 2018-19 to 2020-21 budget framework include:

- Modest enrolment growth in 2018-19 in line with the recommendations of the University's Strategic Enrolment Management Group, and in line with Faculties' enrolment projections;
- Full grant funding by meeting targets set in second round of SMA on graduate level enrolments;
- Grant funding for undergraduate enrolment is assumed at the 2017-18 actual enrolment level;

- International enrolments are based on conservative estimates;
- Tuition fee increases compliant with the provincial government's current tuition framework, including tuition set aside requirements;
- Base increase of 2% in Shared Service budget allocations incorporated for 2018-19.
- Compensation and benefit increases as negotiated, or assumed, covered within all unit budgets;
- Limited utilization of carry-forward, and cash reserves to balance and support priorities;
- Large legislated pension deficit special payments;

The Operating budget includes a number of identified risks:

- Reliance on government grant support and tuition (controlled by government) and the effect of further changes in government policy, notably the finalization of the formula funding review and provision of a new tuition framework;
- At this time the government has committed to fully funding enrolment at the 2016-17 level and has provided one-time only funding for 2017-18 growth over 2016-17. This budget assumes that the one-time only funding received in 2017-18 will be continued such that all planned growth up to 2017-18 enrolment levels will continue to be funded into the future. Therefore, the assumption of continued funding for this growth is at risk;
- The third round of the Strategic Mandate Agreement process will begin within the three-year planning horizon and will most likely incorporate the setting of outcome-based metrics with differentiation funding linked to these metrics. This could place some the funding within the differentiation bin at risk if the targets for the outcome-based metrics are not met;
- The Ministry has begun a review to establish an internationalization strategy for the post-secondary sector in Ontario. The outcome of this review is unknown and therefore could present a risk to our international plan;
- Collective agreements will be due for renegotiation in the first year of the three-year planning timeframe with unknown outcomes of future bargaining;
- Pension solvency;
- Significant investment required to support physical and IT-related infrastructure renewal;
- Market volatility risk on income from the Pooled Investment Fund (PIF).

The 2018-19 budget reflects no deficit after the draw-down of reserves. Of this draw-down, \$7.7M is forecast unit spending in excess of budget allocations and additional unit budgeted revenues, with no requirement of additional draw-downs of central cash reserves. The University will continue to monitor the draw-down of carry-forward reserves to ensure units are using these funds to invest in one-time innovation, capital renovations, and bridging to a sustainable budget.

The activity-based budget model is intended to be transparent and strongly linked to academic and research goals and priorities. The overriding goal of the change in the resource allocation methodology was to position Queen's well to address the current fiscal realities and continue to foster excellence in teaching, learning and research.

Since the new model has been implemented, Queen's financial situation has been stabilized, and a reputation for high quality has been maintained. Indeed, the University continues to attract highly qualified students, faculty and staff, while remaining one in the top ten of the highest ranked universities in terms of research intensity in Canada. Our faculty members consistently receive prestigious national teaching and research awards. Our students have among the highest entering averages and the highest undergraduate and graduate degree completion rates in Canada. Due to the success of the model, we are in a position to reinvest in our future success, most notably in faculty renewal, research support, diversity and inclusion, and internationalization initiatives.

1. Setting the Context

Almost 96% of revenue in the Operating budget is derived from student enrolment in the form of Operating grants from the government (base Operating grant plus many smaller targeted funding envelopes) and student tuition. Much of this revenue stream is directed and regulated by government, with limited flexibility for universities to increase revenue.

Recent public policy had limited funding increases to enrolment growth and further substantial funding for enrolment growth is unlikely in the future. The change in public policy is due to changes in demographics in the province and subsequent current or forecasted declining application rates at some universities. Conversely, applications to Queen's continue to remain strong.

During 2017-18, the Ministry of Advanced Education and Skills Development (MAESD) began the implementation of a new funding model that includes a framework under which future grant funding may be more strongly linked to outcomes, rather than solely to enrolment. This resulted in the creation of three funding "bins" for universities: An enrolment bin which is linked to enrolment, a quality and differentiation bin which has outcomes based metrics linked to it, and a special purposes bin which contains targeted grants for initiatives such as disability supports, French language, clinical programs etc.

As part of the implementation of the new grant funding formula for universities, the Ministry committed to at a minimum maintain the 2016-17 funding level for all universities for the duration of the second round of Strategic Mandate Agreements (SMA) which encompasses 2017-18 to 2019-20. The Ministry has re-introduced the enrolment corridor funding methodology which would ensure grant revenue remains constant if enrolment remains within +/- 3% of the enrolment mid-point (initially being set at the 2016-17 level). In parallel, there were discussions with each university within the SMA 2 process to negotiate what, if any growth funding will be available for both flow-through growth on previous expansion and new programs that in good faith were submitted and approved and will begin within the period covered by this SMA period (2017-18 through to 2019-20).

The Ministry has allocated one-time only funding for 2017-18 relating to the flow through growth. For the purposes of this budget the assumption was made that this one-time funding would be included in the base funding for 2018-19 onward. No growth beyond the 2017-18 enrolment level has been assumed in government grant. The inclusion of the one-time only 2017-18 funding is a possible risk to

the budget. The monetary risk to the budget in 2018-19 is \$1.9M. For the SMA 2 period all funding within the differentiation bin is being allocated based on enrolment. The intent of the Ministry is that these funds will be distributed based on outcomes based metrics for SMA 3 which will start in 2020-21 assuming there is no change in policy.

For the three-year planning period to 2020-21, the University is committed to balanced budgets, with flexibility in the form of a contingency fund, increased investment in infrastructure renewal, and continued support for key functions in the Shared Services, all balanced by ensuring that sufficient incremental revenue remains in the Faculties to support the academic and research missions of the University. The need to diversify revenue remains important. The long term financial sustainability of the pension plan is also being addressed.

The Ministry has not yet announced what the tuition framework will be over the second and third year of this budget planning time frame. However, the budget continues to assume the same tuition framework will continue which limits tuition fee growth to an institutional average of 3%. Universities continue to await an announcement on the future of the new tuition framework.

Previously, all institutions were requested to move to approving tuition fees two years ahead to facilitate the implementation of net-tuition billing. As a result, we had intended on bringing fees for 2019-20 to March board. However, due to the delay in the announcement of the next tuition framework we have post-poned the approval of the fees for 2019-20 until the Ministry announces what the new tuition framework will be for 2019-20.

The University's strategic framework promotes the vision of Queen's University as the Canadian research-intensive university with a transformative student learning experience. The guiding policies of the framework address the two key features of the quintessential balanced academy, the student learning experience and research prominence, while paying appropriate attention at the same time to the need for increased internationalization and financial sustainability. The framework will guide academic, and thus financial, priorities.

2. The Budget Model

The University continues to budget with an activity-based budget model. Both the model and the process are coming to full maturity. The 2018-19 budget year is the final year of the attenuated Hold Harmless gap calculated at 30% of the final 2013-14 Hold Harmless payments. In 2015-16, the gap was funded at 90%, for 2016-17 the gap was funded at 75%, and for 2017-18 the gap was funded at 60%. Thus 2019-20 budget year will see the end of formulaic hold harmless, although allocations from the University Fund to support academic operations may continue, on a case-by-case basis.

The activity based-budget model attributes revenues to the Faculties and Schools, who generate the revenue. The Faculties and Schools in turn bear indirect costs to support Shared Services (e.g., the library, IT, the Provost's Office), student support, and a University Fund for institutional priorities.

These indirect costs include a charge for space occupancy, highlighting the cost of space as a scarce resource. This change has had a significantly positive impact on space utilization and accountability.

The net budgets (gross revenues less all indirect costs) of the Faculties and Schools support the direct costs of these units, including, of course, the provision of their academic programming. Increased revenue and cost savings will remain in the academic unit that generates the change, providing a strong incentive to be innovative in programming and enrolment planning.

Revenue not directly attributable to Faculties and Schools, such as investment income and unrestricted donations, flows into the University Fund, along with allocations from Faculties and Schools. The recovery rate from the Faculties and Schools for 2018-19 will be increasing from 3.25% to 3.5%, and the recovery rate is tentatively planned to increase to 4.0% in 2019-20. The University Fund (projected to be just over \$40.8M in 2018-19) is being used to support the cost of transfers from Operating to Capital, payments to Faculties and Schools to avoid disruptions that could otherwise accompany the introduction of a budget model (i.e., the attenuated Hold Harmless payments), built environment and information technology infrastructure renewal, classroom renewal, funding for inclusion and diversity, funding to support research, a central contingency and a number of other Board priorities and compliance initiatives.

For this budget cycle an important priority was to ensure that there was adequate support through the budget model for research, as per a crucial recommendation of the recent External Research Review. In addition to the 1% research tax that was added to the model in 2016-17 two additional modifications were made for the 2018-19 budget cycle:

The first change was a modification to a budget model driver that used research revenues in addition to other revenues to attribute the costs of a number of senior administrative portfolios such as the Principal's Office and the Office of the Provost. Research revenues were removed from the driver so that research intensive Faculties were not disproportionately disadvantaged.

The second and more substantive change to the model was the introduction of the research intensity driver. This driver was created to address the issue that Faculties who are very research intensive in relation to their operating revenues have less operating revenues on a proportional basis to support the costs of the research activity and therefore need additional support to maintain and grow their research activity. The driver measures the relative ratio of research revenues to operating revenues on a Faculty by Faculty basis. For the 2018-19 budget \$7M will be allocated out of the University Fund and will be distributed to the Faculties based on this new driver. The major beneficiary is the small but very research-intensive Faculty of Health Sciences, but the driver was designed so that all Faculties benefit and that they are further incentivized to intensify research.

Starting in 2018-19, funding for a Research Catalyst Fund (\$600K) will allow the VP (Research & Innovation) portfolio to support emerging and strategic research opportunities on an annual basis. Funding to support the Centre for Advanced Computing will support the operations of high-quality research computing and encourage sharing and distribution of resources to maximize the return to the University. In addition, the Centre partners with and receives external funding from Compute Canada, Compute Ontario and other CFI programs.

These changes will help to ensure that research intensification and meeting the recommendations outlined in the research review can be achieved.

The budget model will not, in and of itself, increase net revenue for the University; it is simply a different method of revenue and cost allocation. It is, however, expected to encourage Faculties and Schools to increase revenue and constrain costs, enhancing financial opportunities within their academic units and to the University as a whole.

The budget model is an enabling tool that will facilitate planning and enhance accountability in the budget process, but it is not intended to replace policy or discretionary investment in institutional priorities.

3. The 2018-19 to 2020-21 Operating Budget

The proposed Operating budget for 2018-19 to 2020-21 continues to provide transparency and predictability, and a financial structure that encourages and rewards innovation, revenue growth and efficiency.

The proposed 2018-19 budget is balanced. The budget does include a planned draw-down of carry-forward reserves to fund one-time expenses over the base-Operating budget, and will not, therefore, lead to a structural deficit in future years. In addition, we have included the transfer from Operating to a pension reserve related to the additional 4.5 percent pension charged to all units, to cover the increased going concern payments, with any funds remaining being kept as a reserve for future solvency payments, if required.

The proposed Operating budget for 2018-19 to 2020-21 is summarized in Table A below. Detailed summaries of revenue and expenditure forecasts are presented in Tables 1 and 2 at the end of this report. Table B below shows the proposed 2018-19 Operating budget with additional revenue and expense lines that represent revenues and expenses that are budgeted by the units over and above their budget allocation and related expenses. These additional revenues are not budgeted centrally and are not reflected in Table A. This table shows how the carry-forward draw-down is arrived at and provides the complete budget picture. Table C below shows the consolidation of the 2018-19 Operating budget by revenue and expense type as per the financial statement presentation and includes revenues and expenditures that are budgeted directly by the units and do not form part of their allocation. This table will be compared with the financial statements at the end of the fiscal year.

TABLE A- OPERATING BUDGET

Queen's University
2018-19 to 2020-21 Operating Budget (\$M)

	Budget 2017-18	Year over Year Variance	Budget 2018-19	Budget 2019-20	Budget 2020-21
REVENUE					
Student Fees	\$ 321.6	\$ 34.3	\$ 355.9	\$ 379.2	\$ 401.5
Government Grants	\$ 210.8	\$ 3.7	\$ 214.5	\$ 216.2	\$ 216.2
Unrestricted Donations	\$ 1.2	\$ -	\$ 1.2	\$ 1.2	\$ 1.2
Other Income	\$ 5.3	\$ 0.4	\$ 5.7	\$ 5.9	\$ 6.2
Research Overhead	\$ 3.1	\$ 0.5	\$ 3.6	\$ 3.1	\$ 3.1
Investment Income	\$ 13.2	\$ 1.4	\$ 14.6	\$ 14.9	\$ 15.2
TOTAL OPERATING REVENUES	\$ 555.2	\$ 40.3	\$ 595.5	\$ 620.5	\$ 643.4
EXPENSE					
Faculties and Schools Allocations	\$ 331.1	\$ 29.1	\$ 360.2	\$ 371.0	\$ 389.2
Shared Services Allocations	\$ 139.8	\$ 7.8	\$ 147.6	\$ 151.3	\$ 154.0
Student Aid	\$ 30.9	\$ -	\$ 30.9	\$ 30.9	\$ 30.9
Utilities	\$ 15.1	\$ 0.4	\$ 15.5	\$ 15.9	\$ 16.2
Infrastructure Renewal	\$ 6.6	\$ 0.8	\$ 7.4	\$ 8.3	\$ 9.1
Strategic Priorities & Compliance	\$ 4.4	\$ (0.3)	\$ 4.1	\$ 3.8	\$ 3.6
Contingency	\$ 2.8	\$ -	\$ 2.8	\$ 2.8	\$ 2.8
Flow Through Expenses, net of recoveries	\$ 10.7	\$ 0.7	\$ 11.4	\$ 10.7	\$ 11.2
Indirect Costs of Research to External Entities	\$ 1.4	\$ 0.2	\$ 1.6	\$ 1.6	\$ 1.6
<i>To Be Allocated</i>	<i>\$ 0.7</i>	<i>\$ 1.8</i>	<i>\$ 2.5</i>	<i>\$ 12.7</i>	<i>\$ 13.3</i>
TOTAL OPERATING EXPENDITURES	\$ 543.5	\$ 40.5	\$ 584.0	\$ 609.0	\$ 631.9
Net Surplus before Capital Expenditures	\$ 11.7	\$ (0.2)	\$ 11.5	\$ 11.5	\$ 11.5
Transfer to Capital Budget	\$ (11.7)	\$ 0.2	\$ (11.5)	\$ (11.5)	\$ (11.5)
Unit Expenses greater than Budget Allocation	\$ (17.9)	\$ 10.2	\$ (7.7)	TBD	TBD
Transfer to Pension Reserve	\$ 6.9	\$ 9.1	\$ 16.0	TBD	TBD
Net Budget Surplus (Deficit)	\$ (11.0)	\$ 19.3	\$ 8.3	\$ -	\$ -
Contribution from Carryforward balances	\$ 17.9	\$ (10.2)	\$ 7.7	TBD	TBD
Contribution to Pension Reserve	\$ (6.9)	\$ (9.1)	\$ (16.0)	TBD	TBD
Net Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -

TABLE B – OPERATING BUDGET INCLUDING NON CENTRALLY BUDGETED REVENUES AND EXPENDITURES

Queen's University
2018-19 Operating Budget (\$M)

	Budget 2018-19
Centrally budgeted revenues	\$ 595.5
Unit budgeted revenues over and above central allocations	\$ 42.8
TOTAL OPERATING REVENUES	\$ 638.3
EXPENSE	
Faculties and Schools Allocations*	\$ 360.2
Shared Services Allocations	\$ 147.6
Unit expenses greater than allocation	\$ 34.5
Undergraduate & Graduate Student Aid	\$ 30.9
Utilities	\$ 15.5
Infrastructure Renewal	\$ 7.4
Strategic Priorities & Compliance	\$ 4.1
Contingency	\$ 2.8
Flow Through Expenses, net of recoveries	\$ 11.4
Indirect Costs of Research to External Entities	\$ 1.6
<i>To Be Allocated</i>	\$ 2.5
TOTAL OPERATING EXPENDITURES	\$ 618.5
Net Surplus (Deficit) before Capital Expenditures	\$ 19.8
Transfer to Capital Budget	\$ (11.5)
Net Budget Surplus (Deficit)	\$ 8.3
Contribution to Pension Reserve	\$ (16.0)
Contribution from Carryforward Balances	\$ 7.7
Net Surplus (Deficit)	\$ -

* For the purpose of the financial statements the budget allocation of \$2.9M to BISC is netted against revenues in the operating fund as this revenue is reported by the ISC.

TABLE C – OPERATING BUDGET BY REVENUE AND EXPENSE

2018-19 Queen's University Operating Budget (000's)	
REVENUE	
Grants and Contracts	220,957
Fees	371,680
Sales and Service	8,600
Other	20,043
Donations	1,783
Investment Income	15,217
	638,280
EXPENSES	
Salaries and benefits	413,167
Supplies and other expenses*	97,798
Student Assistance	37,434
Externally Contracted Services	13,511
Travel	11,006
Utilities and Insurance	20,545
Renovations and Alterations	7,080
Contingency	5,871
Interfund Transfers out / (in)	23,590
	630,002
Surplus / (deficit)	8,278

**For the purpose of the financial statements the budget allocation of \$2.9M to BISC (included in Supplies & other expenses above) is netted against revenues in the operating fund as this revenue is reported by the ISC.*

3.1 Budget Strategy

As mandated by the Board, Queen's is projecting a balanced budget throughout the multi-year budget timeframe. The University went through an extensive budget planning process to determine a strategy to achieve a balanced budget. The "to be allocated" line represents unallocated University Fund monies.

Items that continue to be supported by the University Fund include:

- Contingency
- Transfers to Capital
- The attenuated Hold Harmless Gap from 2013-14
- Deferred maintenance
- Health, Wellness and Innovation Centre

- QSuccess and Embedded Counsellors in Student Support Services
- Classroom Renewal
- Research support for Canada First Research Excellence Fund submission
- Equity, Diversity, Inclusion
- Strategic priorities and compliance requirements

New Allocations identified as priorities for support in 2018-19 and onward include:

- Centre for Advanced Computing
- Research Intensity Fund
- Accessibility Funding

The continued allocations that began in 2017-18 along with the additional new allocations in 2018-19 are being made to address risks and improve efficiencies and accessibility that were identified in the budget planning process. The amount set aside for deferred maintenance increased by \$750K. The new allocations identified above amount to an additional allocation from the University Fund of \$7.9M.

3.2 Draw-down of Carry-forward Balances/Reserves

The 2018-19 budget reflects a balanced budget with no requirement to draw-down on central reserves. A draw-down of \$7.7M from unit carry-forward balances is projected for 2018-19 based on the units' budget submissions. This draw-down of carry-forwards represents slightly more than 1.0% of total unit expenditures and the accumulated departmental carry-forward balance as per the 2016-17 audited financial statements is \$166.5M. The projected in-year draw-down has typically been a conservative estimate of unit draw-downs, and efforts have been made to be more accurate. The unit draw-downs in 2019-20 and 2020-21 are still to be determined. The preliminary projections based on the multi-year budget submissions that were submitted during the 2018-19 budget planning cycle indicate a continued draw down of reserves relating to one-time only expenditures. The preliminary projections are based on strong revenue growth that is tempered by the continued incorporation of the pension solvency expense of 4.5 percent of salaries.

The reliance on "soft-funding" (e.g., cash from carry-forward reserves) was added to the budget projections and provides greater clarity on total expenses over the Operating base-funding. This is now supported by Table B. The projected carry-forward draw-downs have been included in the Operating budget projections as *Unit Expenses Greater than Budget Allocation*, and then offset by the carry-forward draw-down. The draw-down is the result of some units funding transition measures to move towards balanced budgets and funding one-time expenses such as capital renovations. It is not unreasonable that units will build and reduce carry-forward reserves to meet operational and strategic opportunities and challenges. We will nonetheless continue to ensure that ongoing base commitments are not made against these cash reserves. Those portfolios with structural deficits will be expected to continue to reduce expenditures or increase revenues to bring their operations into balance with their annual budget envelope. The University will continue to monitor the draw-down of carry-forward reserves to ensure units are using these funds to transition to a sustainable budget.

3.3 Risks

The 2018-19 to 2020-21 Operating budget includes a number of identified risks:

- Reliance on government grant support and tuition (controlled by government) and the effect of further changes in government policy, notably the finalization of the formula funding review and provision of a new tuition framework;
- At this time the government has committed to fully funding enrolment at the 2016-17 level and committed to providing one-time only funding for 2017-18 growth over 2016-17. This budget assumes that the one-time only funding will be continued such that all planned growth up to 2017-18 enrolment levels will continue to be funded into the future. Therefore, the continued funding for this one-time only additional growth is at risk;
- The third round of the Strategic Mandate Agreement process will begin within the three-year planning horizon and will most likely incorporate the setting of outcomes based metrics with differentiation funding linked to these metrics. This could place some the funding within the differentiation bin at risk if the targets for the outcomes based metrics are not met;
- The Ministry has begun a review to establish an internationalization strategy for the post-secondary sector in Ontario. The outcome of this review is unknown and therefore could present a risk to our international plan;
- Collective agreements will be due for renegotiation in the first year of the three-year planning timeframe with unknown outcomes of future bargaining;
- Pension solvency;
- Significant investment required to support physical and IT-related infrastructure renewal;
- Market volatility risk on income from the PIF.

4. Discussion of Major Revenues and Expenditures

4.1 Revenues

Enrolment

The recommendations from the Strategic Enrolment Management Group for enrolment in 2018-19 and 2019-20 are included as Appendix 1 of this report, together with the initial proposals from Faculties and Schools for 2020-21. The recommended enrolment plan for 2019-20 and the recommended changes to the previously approved enrolment plan for 2018-19 have been endorsed by the Senate Committee on Academic Development and were forwarded to Queen's Senate for its approval. Senate approved the recommendations at its meeting on April 17th, 2018.

The majority of the operating revenue is enrolment driven and made up of tuition fees and provincial grants. Therefore, enrolment projections have a significant effect on Queen's financial projections. The 2018-19 to 2020-21 Operating budget incorporates the recommendations for 2018-19 and 2019-20 and the initial proposals for 2020-21.

The Strategic Enrolment Management Group, chaired by the Provost, has developed a long-term strategic enrolment management framework that was approved at senate. The framework is being used to guide the development of medium and long-term enrolment strategies and planning processes that will allow Queen's to thrive in response to institutional and Faculty priorities, student demand, government direction, and continued community input.

4.1.1 Government Grants

Government grants represent 36.0% of budgeted operating revenues in 2018-19 down from 38.0% in 2017-18. The Government fully base-funded actual undergraduate growth for fiscal year 2016-17 and has provided one-time-only funding for undergraduate growth in 2017-18 over the base funded 2016-17 level.

Queen's 2018-19 to 2020-21 Operating budget incorporates enrolment growth at both the undergraduate and graduate level. This growth is due to an increased undergraduate intake in enrolment in 2015-16 that reaches steady state in 2018-19 and the addition of new programs at both the undergraduate and graduate level.

As mentioned above, in 2017-18, MAESD began the implementation of the recommendations from the Funding Formula review report that proposed a framework under which future grant funding should be more strongly linked to outcomes, rather than solely to enrolment. This resulted in the creation of three funding "bins" for universities: An enrolment bin which is linked to enrolment, a quality and differentiation bin which has outcomes based metrics linked to it, and a special purposes bin which contains targeted grants for initiatives such as disability supports, French language, clinical programs

etc. During the current SMA period, the funding within the quality and differentiation bin will not be at risk.

As part of the implementation of the new grant funding formula for universities, the Ministry committed to at a minimum maintain the 2016-17 funding level for all universities for the duration of the second round of SMA which encompasses 2017-18 to 2019-20.

The Ministry has re-introduced the enrolment corridor funding methodology which would ensure grant revenue remains constant if enrolment remains within +/- 3% of the enrolment mid-point (initially being set at the 2016-17 level). During the SMA2 process additional growth at the graduate level was negotiated.

The Ministry has confirmed one-time only funding of both undergraduate flow through growth and new growth over and above the 2016-17 actual enrolment level will be provided in 2017-18. For the purposes of this budget the assumption was made that this one-time funding would be included by the Ministry in base into the future. There is a risk that the flow through funding will not materialize as base funding. The monetary risk to the budget in 2018-19 is \$1.9M.

TABLE D – PROVINCIAL GOVERNMENT GRANT REVENUE

This table demonstrates the division of grant funding under the previous funding methodology which was applicable to fiscal years up to and including 2016-17.

Provincial Government Grant Revenue (000,000's)

	Budget 2017-18	Budget 2018-19	Y/Y Budget Change	Budget 2019-20	Budget 2020-21
Operating Grants					
Basic Operating Grant (net of International Student Recovery)	\$ 147.3	\$ 146.9	\$ (0.4)	\$ 146.8	\$ 146.7
Teacher Education	\$ 4.7	\$ 4.7	\$ -	\$ 4.7	\$ 4.7
Performance Fund Grant	\$ 1.8	\$ 2.2	\$ 0.4	\$ 2.2	\$ 2.2
U/G Accessibility Funding	\$ 19.0	\$ 19.2	\$ 0.2	\$ 19.2	\$ 19.2
			\$ -		
Graduate Accessibility Funding	\$ 10.6	\$ 13.5	\$ 2.9	\$ 16.3	\$ 16.3
Quality Improvement Fund	\$ 6.9	\$ 6.9	\$ -	\$ 6.9	\$ 6.9
Research Infrastructure	\$ 1.7	\$ 1.6	\$ (0.1)	\$ 1.6	\$ 1.6
Ontario Operating Grants	\$ 192.0	\$ 195.0	\$ 3.0	\$ 197.7	\$ 197.6
Earmarked Grants					
Tax Grant	\$ 1.6	\$ 1.6	\$ -	\$ 1.7	\$ 1.8
Special Accessibility	\$ 0.7	\$ 0.7	\$ -	\$ 0.7	\$ 0.7
Regional Assessment Resource Centre	\$ 1.1	\$ 1.2	\$ 0.1	\$ 0.1	\$ 0.1
Targetted programs*	\$ 5.5	\$ 5.4	\$ (0.1)	\$ 5.4	\$ 5.4
Clinical Education Funding	\$ 0.6	\$ 0.6	\$ -	\$ 0.6	\$ 0.6
Total Earmarked Grants	\$ 9.5	\$ 9.5	\$ 0.0	\$ 8.5	\$ 8.6
Total Provincial Grants	\$ 201.5	\$ 204.5	\$ 3.0	\$ 206.2	\$ 206.2

* includes funding for Enhanced Medical Post Grad Interns and Residents and Second Entry Nursing. Comparative figures have been reclassified to conform with the current year's presentation.

TABLE D – PROVINCIAL GOVERNMENT GRANT REVENUE - continued

This table demonstrates the division of grant funding into the new envelopes based on assumptions we have made as the Ministry has not finalized the Undergraduate Enrolment Transition Grant and the graduate expansion funding caps. The 2017-18 budget was not prepared under the new funding methodology, however we have made assumptions to distribute the 2017-18 budgeted revenue based on the new funding methodology for comparison purposes.

Provincial Government Grant Revenue (000,000's)					
	Budget 2017-18	Budget 2018-19	Budget Change	Budget 2019-20	Budget 2020-21
Operating Grants					
Enrolment Envelope					
Core Operating Grant	\$ 176.6	\$ 176.6	\$ -	\$ 176.6	\$ 176.6
Undergraduate Enrolment Transition Grant	\$ 1.9	\$ 1.9	\$ -	\$ 1.9	\$ 1.9
Graduate Expansion	\$ 0.7	\$ 3.2	\$ 2.5	\$ 5.7	\$ 5.7
International Student Recovery	\$ (1.2)	\$ (1.3)	\$ (0.1)	\$ (1.4)	\$ (1.5)
Differentiation Envelope					
Performance/Student Success Grant	\$ 17.6	\$ 17.9	\$ 0.3	\$ 17.9	\$ 17.9
Graduate Expansion-Performance	\$ 0.2	\$ 0.5	\$ 0.3	\$ 0.8	\$ 0.8
Research Overhead Infrastructure	\$ 1.7	\$ 1.6	\$ (0.1)	\$ 1.6	\$ 1.6
Ontario Operating Grants	\$ 197.5	\$ 200.4	\$ 2.9	\$ 203.1	\$ 203.0
Special Purpose Envelope					
Tax Grant	\$ 1.6	\$ 1.6	\$ -	\$ 1.7	\$ 1.8
Special Accessibility	\$ 0.7	\$ 0.7	\$ -	\$ 0.7	\$ 0.7
Regional Assessment Resource Centre	\$ 1.1	\$ 1.2	\$ 0.1	\$ 0.1	\$ 0.1
Clinical Education Funding	\$ 0.6	\$ 0.6	\$ -	\$ 0.6	\$ 0.6
Total Special Purpose Grants	\$ 4.0	\$ 4.1	\$ 0.1	\$ 3.1	\$ 3.2
Total Provincial Grants	\$ 201.5	\$ 204.5	\$ 3.0	\$ 206.2	\$ 206.2

4.1.2. Federal Grant

The Research Support Fund (RSF) is the primary source of federal funding Queen's receives in its Operating budget. The RSF provides a significant grant that supports the University's operating costs associated with Tri-Agency sponsored research. Queen's research prominence benefits from our success in securing external research grants and contracts, but supporting this research imposes significant costs on the institution. It is widely accepted that a dollar of direct research support on average creates indirect costs of at least 40 cents, and some estimates are greater than 50 cents. For 2018-19, the total RSF grant has been projected to be \$9.97M. The federal funding received by Queen's faculty members that this grant supports is approximately \$56.7M. This has increased from last year's number of \$53.3M due to an increase in our share of the Tri-Agency sponsored research funding envelopes. The RSF grant is based on a three-year average of Tri-Agency sponsored research funding. Any changes in this funding year over year will result in a change in our RSF grant in future years and will need to be adjusted during the next budget planning cycle.

4.1.3 Tuition

The tuition policy framework permitted universities to increase tuition for students who are not in professional or graduate programs by up to 3%, and by up to 5% in the professional and graduate programs. Overall, aggregate tuition fee revenue increases across the institution must not exceed 3%. Fee increases are tied to both the Student Access Guarantee and a continued requirement that 10% of all revenue increases from tuition be set aside for student assistance.

The original framework was set to expire, but in December 2016, MAESD announced an extension of the same tuition framework for an additional two years (2017-18 and 2018-19). The extension has now expired and we have not yet received verification on what the tuition framework will be for 2019-20.

Last year, all institutions were requested to move to approving tuition fees two years ahead to facilitate the implementation of net-tuition billing. As a result, the intention was to maintain the approval of fees two years in advance, however, due to uncertainty of the tuition framework for 2019-20 we have post-poned the approval of 2019-20 fees until we receive confirmation from MAESD on what the tuition framework will be for 2019-20. In the 2019-20 and 2020-21 budget (presented for comparison purposes), we assumed the continuation of the same tuition framework. As a result, we were required to maintain a reduced rate of increase across all programs to accommodate the institution-wide cap. We are unable to charge 5% in all of the professional programs and remain within the institutional cap. Budgets for 2019-20 and 2020-21 will be adjusted during a future planning cycle once a new tuition fee framework is announced if it varies from the current framework.

These budget projections for 2018-19 use tuition fee increases as approved at the March 2017 Board of Trustees meeting (see Appendix 2).

4.1.4 Investment Income: Global Financial Market Conditions

Market volatility can have a significant impact on investment holdings and financial planning. Although the University has recovered from declines in the financial markets in the past, its investment holdings remain susceptible to further volatility.

The University has two investment portfolios, the Pooled Endowment Fund (PEF) and the Pooled Investment Fund (PIF), which now total over \$1.3 billion. The PEF itself surpassed the \$1 billion threshold in February 2017.

The PEF is an investment pool composed of funds that have been designated for University Endowment accounts. Donations received by the University are invested in the PEF and each year certain amounts are withdrawn according to the spending policy. These annual withdrawals ("payouts") fund scholarships, academic chairs, book funds, lectureships, as well as a diverse range of university programs, guided by donors' wishes.

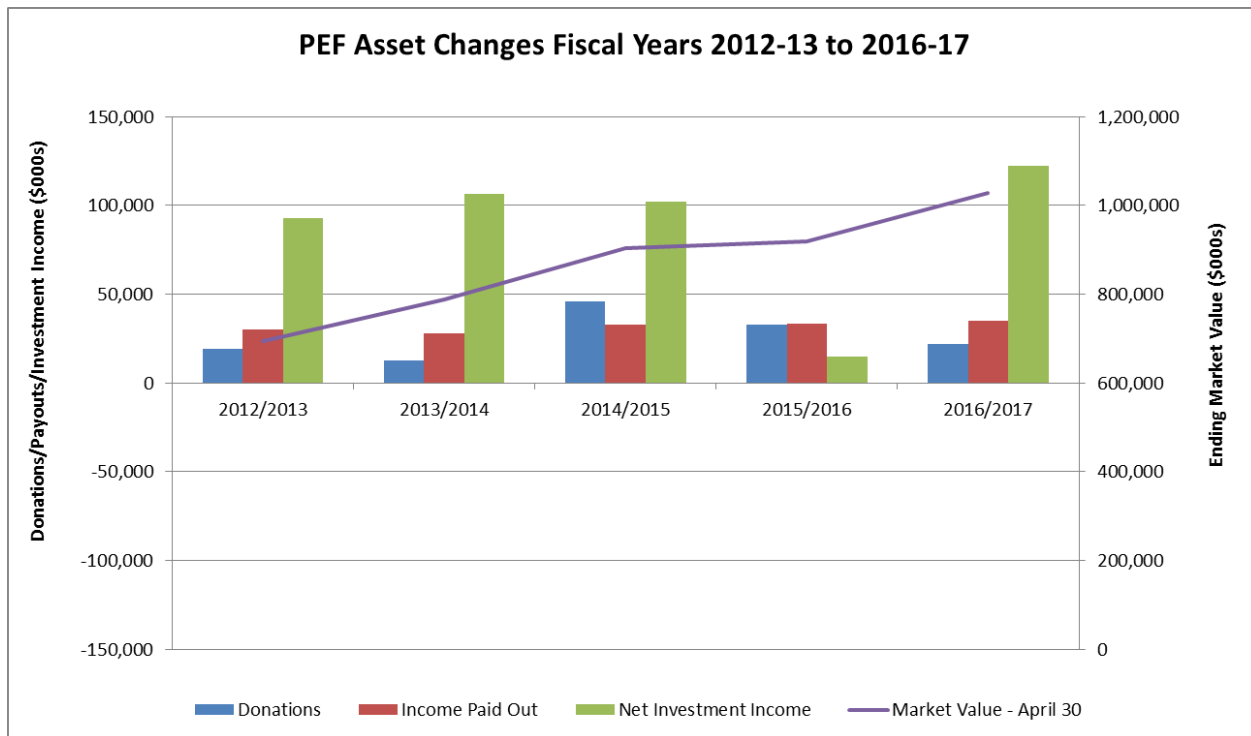
The PIF is made up of reserve funds and unspent balances. In order to preserve the nominal capital of the fund, the decision was made to reduce the Operating budget reliance on income from the PIF, commencing in 2012-13. As a result, the budgeted income from the PIF is set at \$5.2 million.

Investment Fund balances are shown in the table below:

Investment Portfolios (000's)

	Market Value April 30, 2015	Market Value April 30, 2016	Market Value April 30, 2017	Proj. Market Value April 30, 2018
Pooled Investment Fund (PIF)	192,423	213,553	237,794	250,000
Pooled Endowment Fund (PEF)	896,352	918,884	1,028,180	1,082,000
Total	1,088,775	1,132,437	1,265,974	1,332,000

The market value of the PEF for the end of the 2016-17 fiscal year was \$1,028 million. The estimated market value for the end of the 2017-18 fiscal year is roughly \$1,082 million.



The PEF income payout is approved annually by the Investment Committee of the Board of Trustees and is based on a hybrid formula, which is meant to preserve capital for inflationary increases while producing a substantial level of income to support current operations. Because the hybrid formula is weighted 70% on the previous year's payout adjusted for inflation, and 30% on the most recent calendar year's ending market value, there is a significant smoothing effect and the full impact of market movements is not felt immediately. The University recently completed a thorough review of its spending policy, and in March 2016 the Board approved a three-year adjustment to the PEF payout for 2016-17, 2017-18, and 2018-19 that maintains the hybrid formula and implements a long-term payout target of 4.0%.

The confirmed payout for 2018-19 is 12.73 cents per unit, which represents a 6.0% increase from the 2017-18 payout of 12.01 cents per unit. The payout rates for 2019-20 and beyond in the table below are derived from assumptions based on the current asset mix of the PEF and are subject to fluctuation based on actual market returns. Payouts for each fiscal year are based on the previous calendar year-end values and will be confirmed by the end of March annually. As a result, it is recommended that some flexibility be incorporated in developing projections for endowment payouts in the budget planning timeframe.

Projected Endowment Income

(\$Millions)	2017-18	2018-19	2019-20	2020-21
General Operating Income	6.0	6.3	6.5	6.6
Student Assistance	15.5	16.6	17.4	18.1
Chairs, Departmental and Other funds	16.7	17.6	18.4	19.1
Total Projected Endowment Income	38.2	40.5	42.3	43.8

Projected Payout rate per Hybrid Formula (dollars)	0.1201	0.1273	0.1334	0.1385
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4.2 Expenditures**4.2.1 Allocations**

Figure 1 below shows a breakdown of budget allocations in the 2018-19 Operating budget. Two-thirds of the Operating budget is allocated directly to support the academic enterprise through allocations to the Faculties and Schools and student assistance. A transfer to Capital from Operating is required to support previous internal loan decisions as well as to cover the cost of debt repayment on large capital and information technology projects.

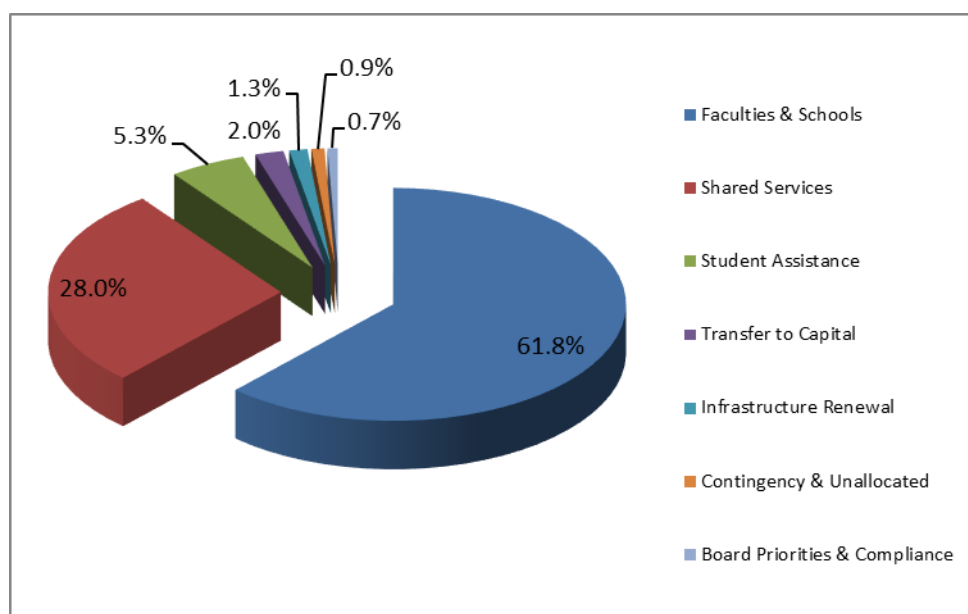
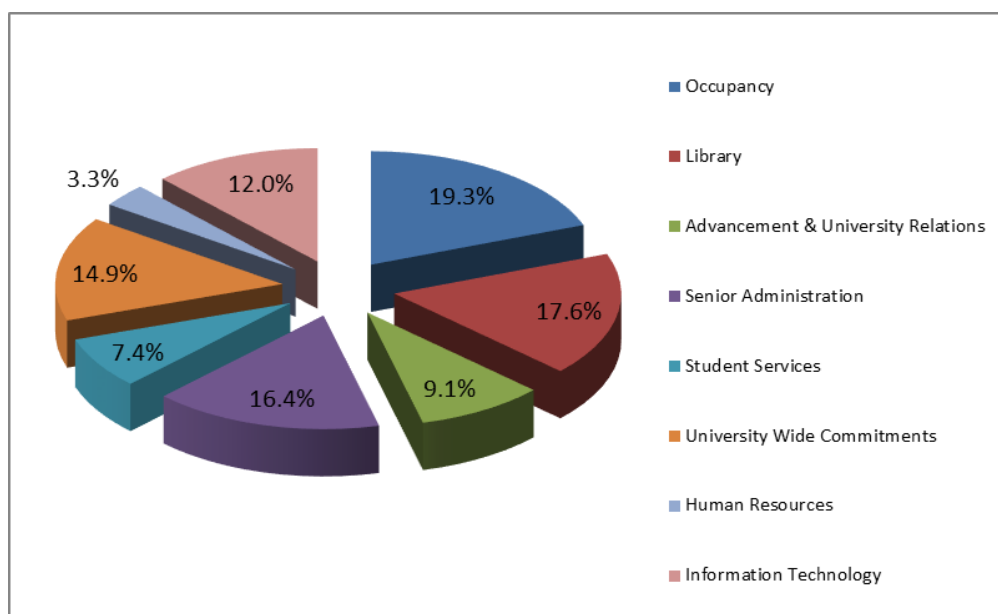
Figure 1 Budget Allocations to Major Expenditure Areas

Figure 2 shows a further breakdown of the Shared Service allocations. Many expenses included in Shared Services directly support academic programs and other initiatives in the Faculties, Schools. The Library and Student Services together represent 25.1% of Shared Service allocations with Information Technology Services and Occupancy costs representing 12.1% and 19.5% of allocations respectively.

Figure 2 Detailed Shared Service Budget Allocations

The following table shows the expenditures that are included in occupancy costs and the relative size of the expenditure. The two most notable expenditures are the cost of utilities and the cost to operate and maintain our buildings and grounds.

Occupancy Costs	\$M	%
Utilities	15.5	39.5%
Operations/Maintenance	17.6	45.0%
Deferred Maintenance	4.2	10.8%
Solid Waste	0.5	1.4%
Insurance (Net of recoveries)	1.1	2.7%
Taxes(Net of Grant Received)	0.2	0.6%

As mentioned above, the University Fund will continue to provide the funding for the attenuated hold harmless to those Faculties and Schools who ended 2013-14 with a budget allocation that was lower than their 2012-13 final budget allocation.

The University Fund is also being used to support transfers from the Operating budget to the Capital budget to support internal loans for capital and technology projects. Other allocations support strategic priorities, including infrastructure renewal to support deferred maintenance and technology infrastructure, inclusion and diversity, new Research Intensity fund, Board priorities and compliance, and the University contingency fund. The contingency fund is needed to provide flexibility and to mitigate any in-year risks or capitalize on any opportunities that may arise. In 2017-18 onward the amount of the contingency was increased to \$2.8M.

Approximately \$11.4M in expense is shown as flow-through expenses. These occur in units that receive direct revenues related to their services. An example of this is net expenses in Athletics or Student Health, which are offset by the revenues from membership fees, Ontario Health Insurance billings, and Student Activity Fees. Approximately \$4.7M in overhead revenue recovered from the University Ancillary units is netted against flow-through expenses in the budget presented.

4.2.2 Student Financial Assistance

Queen's University has an established record of delivering a strong financial aid program, comprising scholarships (merit-based) and bursaries (need-based) for our students. These financial resources are made available partially through the generous philanthropic contributions to financial aid from our donors, alumni and friends. The University also invests a sizeable amount to student assistance through the University's Operating contributions. This includes a portion that is mandated by the government through the Student Access Guarantee (SAG).

The administration of the student financial assistance budget aims to maximize funding available to students taking into account existing government student loan and grant programs (federal, provincial and territorial) while supporting the University's established principles, priorities and goals, and complying with government regulations, changing initiatives and programs. Queen's financial aid strategy supports Queen's commitment to excellence, financial accessibility and diversity.

The University has a robust merit-based scholarship program for undergraduate students. Upper-year scholarships are primarily supported from financial aid endowments, and the majority of the admission scholarships are funded from Operating financial aid resources. The number of prospective students applying for admission to Queen's is increasing and the applicant pool comprises academically strong students. Therefore, the number of students automatically qualifying for admission scholarships continues to rise which impacts financial aid expenditures.

Queen's student financial assistance programs operate within a government regulatory framework that restricts flexibility while at the same time mandating specific expenditures. As part of the Tuition Policy Framework, all universities must commit to the Student Access Guarantee (SAG), which guarantees that all Ontario students in need will have access to resources to cover tuition, books and mandatory fees. The Framework also stipulates that universities must continue to invest in need-based financial assistance by ensuring a portion of additional revenue resulting from tuition fee increases is set aside for this purpose; the current set-aside requirement is 10% of tuition fee increases.

The SAG is determined by the government when a student has an unmet need greater than what is funded through OSAP (Ontario Student Assistance Program). Therefore, any policy changes to OSAP have a direct impact on the University SAG expenditures.

In the 2016 and 2017 provincial budgets the Government of Ontario announced a series of transformational changes to OSAP. Phase one of the changes was implemented in 2017-18 and phase two will be implemented in 2018-19. The first phase placed an emphasis on the repackaging of OSAP

by consolidating various OSAP grants into one upfront grant called the Ontario Student Grant. The government has also launched a communication strategy that references “*free tuition for eligible students*”. In 2017-18 there was a 13% increase in the number of OSAP applications received from Queen's students. Each year we plan and budget for increases to our SAG commitments resulting from tuition increases. However, in 2017-18 several major policy changes introduced by the government resulted in an additional increase to the mandatory SAG expenditures of approximately 28% (more than \$750,000) for first-entry undergraduate students at Queen's University.

In 2018-19, OSAP will significantly reduce the expected parental contributions and therefore more students from middle and upper-middle income families will qualify for OSAP. Based on current government policies, this change in the OSAP assessment will result in a further 30% increase in SAG contributions sector-wide. With these and other changes we expect the Queen's SAG obligation may increase in 2018-19 by approximately 33% (\$2.1M).

The following table illustrates funding available for university-wide need-based bursaries and undergraduate merit-based scholarship student financial assistance. This financial support is available to students regardless of their province of origin. However, given the SAG regulations the greatest uncertainty in financial aid disbursements is in relation to Ontario students who apply for OSAP. The University has established a \$700,000 financial aid reserve in anticipation of higher than normal increases in the SAG obligation for 2018-19. The \$700,000 reserve would address the budgeted deficit of \$641,956 if it materializes. Depending on the impact of the OSAP policy changes referenced it is possible the financial aid disbursements will be more than reflected in the budget plan when combined with the financial aid reserve. If that occurs, the budgeted deficit would grow and additional funding would be required and would be planned for during the upcoming budget cycle.

The table below illustrates total funding available for student assistance and demonstrates the funding available increasing annually.

Student Aid Funding				
	Actual 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21
Undergraduate and Needs Based Funding				
Operating Funding	\$17,514,294	\$17,514,294	\$17,514,294	\$17,514,294
Income from Donor Funds	\$14,582,870	\$15,221,008	\$15,736,727	\$16,004,654
Total Base Funds Available (All Funding)	\$32,097,164	\$32,735,302	\$33,251,021	\$33,518,948
Graduate Funding				
Operating Funding	\$13,367,706	\$13,367,706	\$13,367,706	\$13,367,706
Income from Government & Donor Funds	\$12,360,809	\$12,590,231	\$12,777,046	\$12,931,087
Total Base Funds Available (All Funding)	\$25,728,515	\$25,957,937	\$26,144,752	\$26,298,793
Total Student Aid Funding	\$57,825,679	\$58,693,239	\$59,395,773	\$59,817,741

4.2.3 Compensation

The budget model continues to hold all units responsible for covering salary and benefit increases. Most employees' compensation increases are driven by collective agreements and all known and assumed agreements have been factored into the budgets of the Faculties and Schools and Shared Service units. Where agreements are not known 2% increases have been assumed.

The contract expiry dates for employee groups with agreements are as follows:

Employee Group	Unit / Assoc	Contract Effective until
Kingston Heating & Maintenance Workers	CUPE 229	June 30, 2018
Kingston Technicians	CUPE 254	June 30, 2018
Library Technicians	CUPE 1302	June 30, 2018
Academic Assistants	USW 2010-01	August 31, 2020
General Support Staff	USW 2010	December 31, 2018
Queen's University Faculty Association	QUFA	April 30, 2019
Registered Nurses & Nurse Practitioners	ONA 67	March 31, 2018
Graduate TA's/TF's	PSAC 901-1	April 30, 2021
Allied Health Care Professional FHT	OPSEU 452	June 30, 2018
Post-Doctoral Fellows	PSAC 901-2	June 30, 2020

4.2.4 Queen's Pension Plan (QPP) Deficit

The Queen's Pension Plan continues to carry a significant funding deficit and University efforts continue to ensure that the long-term financial sustainability of the plan is addressed. Although the plan has benefitted from strong investment returns over the past few years, low interest rates continue to make funding the University's pension plan challenging.

The most recent triennial QPP actuarial valuation was effective August 31, 2017, and established the liability shown below:

Going-Concern Deficit:

- Market basis: **\$12.6M** (\$53.5M Aug. 31, 2014)
- Smoothed basis: **\$31.6M** (\$175.6M Aug. 31, 2014)

Solvency Shortfall: **\$313.4M** (\$285.4M Aug. 31, 2014)

The 2014 and 2017 valuations were filed on a smoothed basis.

The University has been receiving solvency relief under the Pension Benefit Act since the time of the 2011 pension valuation. On the basis of changes made to the pension plan in 2011, Queen's received Stage 2 solvency relief and in October 2016, new regulations were issued that provided additional partial solvency relief for those in Stage 2 relief with a valuation date on or before December 31, 2018.

Effective September 1, 2018 (under the regulations issued in October 2016), annual special payments to fund the solvency and going concern deficits amount to \$19.0M. Annual special payments of approximately \$50 million per year would be required if no solvency relief provisions were in place.

In July 2016 the Ministry of Finance initiated a solvency funding review, and in May 2017 the province announced a new funding framework for defined benefit pension plans. Proposed regulations for the new funding framework were released in December 2017. These regulations, once finalized, will not be effective for the University until the next required valuation as of August 31, 2020. Based on preliminary estimates from the University's actuary using the financial position of the pension plan at August 31, 2017, funding requirements under the proposed regulations would not significantly change. The University will monitor developments in this area until the regulations are passed.

In fiscal 2015-16, Faculties and Departments were asked to plan and budget for an additional pension charge to provide for increased special payments, with any balance remaining to be set aside as a reserve to cover future solvency payments and/or to aid in the transition to a Jointly Sponsored Pension Plan (JSPP). Contributions to the pension reserve will continue for the 2018-19 fiscal year, and a decision for future years will be made as part of the 2019-20 budget process.

Queen's is continuing to work with two other universities, participating employee groups, and the provincial government on the creation of a multi-employer JSPP for the university sector in Ontario. Queen's, the University of Toronto, and the University of Guelph are now looking to finalize the outstanding design and governance elements of the project. This new pension plan is a defined benefit plan, and it represents a unique opportunity to reshape and sustain the retirement income system in the Ontario university sector. All Ontario universities will have the option to join the JSPP once established.

The benefits of creating a JSPP are well defined, including joint employee and employer governance and efficiencies and economies of scale. Large scale plans mean greater efficiency in plan administration and access to higher-return investment opportunities, which can mean a more secure and stable future for plan members.

Participation in the JSPP will require employee consent and further information on the new plan and the consent process will be forthcoming once agreement has been reached on the outstanding matters. Whether or not Queen's eventually decides to participate in the plan, some things will remain constant. Individual pension benefits that have already been earned are guaranteed under law, so anyone moving to a new jointly sponsored pension plan will keep what they have already earned. Pensions already in payment are also guaranteed never to be reduced. The [University Pension Plan Ontario website](#) provides the latest information on the University Pension Plan.

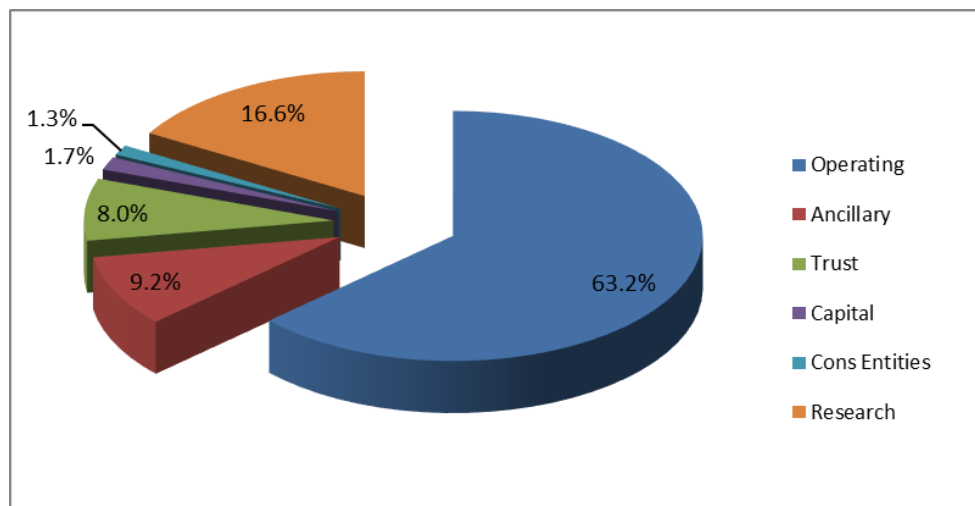
5.0 Broader Financial Picture

The Operating expenditures represent approximately 60% to 65% of total University expenditures depending on annual levels of research funding and donations. As is the case at most other universities, the Queen's Board of Trustees approves the Operating budget.

Total University revenues and expenses are captured in several funds: Operating; Ancillary; Research; Consolidated Entities; Trust and Endowment; and Capital. The expenditures accounted for in Research, and Trust and Endowment Funds are substantially dictated by the grantors and donors. The flexibility that Queen's has in supporting the academic enterprise and managing its operations is within the Operating budget, with, where donor terms align, significant support from Trust and Endowment Funds.

The following chart is for illustrative purposes only and shows the approximate percentage of University expenditures in each fund. The percentages are based on the 2016-17 expenditures.

Consolidated Expenditures by Fund



Although the flexibility that Queen's has in supporting the academic enterprise and managing its operations is within the Operating budget, looking beyond the Operating budget is important as revenues and activities in other funds can impact the Operating Fund. Two examples would be the change in the level of indirect costs of research grants or research overhead revenue that would support operations depending on the level of research revenues, and the required level of support in student aid from the Operating fund due to increases or decreases in donations to support student aid.

In order to provide a more consolidated picture of University finances, and in addition to presenting information on the Capital and Ancillary Budgets, information on donations to trust and endowment funds and research is also presented.

5.1 Capital Budget

Capital expenditures funded from the Operating budget are shown as *Transfer to Capital Budget* and are itemized in Table E below.

The Capital Projects Financing section provides detail on repayments from the Operating fund of internal loans made to fund capital projects. Internal loans reflect the use of committed cash reserves for payment of Capital projects that are repaid over a number of years.

A policy on internal loans was approved by the Board of Trustees in 2013-2014, which requires Capital Assets and Finance Committee approval of any new internal loans.

More detail about the University's Capital planning and deferred maintenance is summarized later in this report.

TABLE E: CAPITAL BUDGET ALLOCATION

Queen's University Capital Budget Allocations from Operating				
	Budget 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21
Grant Revenue				
MAESD Facilities Renewal Fund	\$ 2,465	\$ 3,286	\$ 4,106	\$ 4,106
MAESD Graduate Capital	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700
Total Revenue	\$ 4,165	\$ 4,986	\$ 5,806	\$ 5,806
<u>Capital Projects Financing</u>				
School of Kinesiology & Queen's Centre	\$ 6,900	\$ 6,900	\$ 6,900	\$ 6,900
QUASR	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
BISC	\$ 250	\$ 250	\$ 250	\$ 250
Biosciences Complex	\$ 223	\$ -	\$ -	\$ -
Chernoff Hall	\$ 900	\$ 900	\$ 900	\$ 900
Electrical Substation	\$ 900	\$ 900	\$ 900	\$ 900
CoGeneration Facility	\$ 1,064	\$ 1,064	\$ 1,064	\$ 1,064
Boiler #8	\$ 167	\$ 167	\$ 167	\$ 167
<u>Deferred Maintenance</u>				
MAESD Facilities Renewal Fund	\$ 2,465	\$ 3,286	\$ 4,106	\$ 4,106
Total Expenses	\$ 15,869	\$ 16,467	\$ 17,287	\$ 17,287
	\$ -	\$ -	\$ -	\$ -
Budget Surplus (Deficit)	\$ (11,704)	\$ (11,481)	\$ (11,481)	\$ (11,481)
Transfer from Operating Budget	\$ 11,704	\$ 11,481	\$ 11,481	\$ 11,481
Net Budget Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -

All of the Capital projects shown in the table above have been completed.

Not included in the table above is \$4.2M in deferred maintenance funding which is included in occupancy costs, and \$4.4M in deferred maintenance funding from the University Fund. The transfer to Capital will fall from \$11.7M to \$11.5M in 2018-19 when the loans for Biosciences Complex are retired.

5.1.1 Major Capital Projects

Queen's has embarked on a number of significant capital projects over the last few years.

TABLE F: CAPITAL EXPENDITURES FOR APPROVED PROJECTS

PROJECT NAME	PROJECT COSTS (in '000s)		
	Actuals at Feb '18	Total Projected Costs	Budget
IN PROCESS:			
Biomedical Research Facility Revitalization ¹	17,979	31,865	31,865
Innovation Grant Fund: West Campus District Energy Conversion	0	8,867	8,867
Innovation and Wellness Centre (IWC) ¹	48,547	97,865	97,865
IWC – Engineering Space Fit Up	0	8,000	8,000
SUBTOTAL - PROJECTS IN PROCESS	66,526	146,597	146,597
COMPLETED:			
David C. Smith House and Brant House	56,771	58,500	70,000
Energy Service Company (ESCo) Partnership	8,614	10,727	10,727
Goodes Hall Expansion	39,853	39,880	40,000
Isabel Bader Centre for the Performing Arts	79,787	80,500	80,500
Reactor Materials Testing Laboratory	17,020	18,355	18,355
Richardson Stadium	20,570	20,570	20,570
School of Kinesiology and Queen's Centre	180,474	180,498	181,235
School of Medicine	75,298	76,846	76,846
SUBTOTAL - PROJECTS COMPLETED	478,387	485,876	498,233
GRAND TOTAL	544,913	632,473	644,830
	85%	98%	

1 - Total projected costs and approved budget include financing costs that are charged outside the project.

5.1.2 Deferred Maintenance

In 2017 a facility condition audit was completed on campus buildings using VFA, a third party service provider. Queen's also engaged local engineering firms to perform audits on underground infrastructure. The results of these audits indicated that the University should address approximately \$235 million in deferred maintenance (inclusive of infrastructure) in the next five years as presented in the table below:

	(\$ millions)
Campus Buildings	\$145
Residences	56
Underground infrastructure	34
Total	\$235

The deferred maintenance program has been supported by yearly base and ancillary funding with annual incremental increases. In addition, the Province has also increased funding over the last number of years. Deferred maintenance balances are expected to grow as systems in the significant number of buildings constructed between 1960 and 1980 come to the end of their useful life.

Funding from the Operating Fund for deferred maintenance initiatives for the 2018-19 fiscal year is budgeted to be \$11.9M. In addition, Residences has budgeted deferred maintenance expenditures of \$3.1M. These expenditures are funded from accumulated reserves and the allocation of in-year revenues generated by these properties.

	(\$ millions)
Ministry of Advanced Education and Skills Development (MAESD) Facilities Renewal Program.	\$3.3
Operating budget allocation	\$8.6
Subtotal	\$11.9
Deferred maintenance – residences	\$3.1
Total	\$15.0

The industry standard for annual deferred maintenance funding is 1% - 1.5% of the Current Replacement Value. For the university, the annual number at 1% would be \$20 million.

Facilities along with Ancillary Services have developed a detailed five-year deferred maintenance plan which allows for engineering design work ahead of the fiscal year for prioritized projects, with the flexibility to adjust plans based on available funding. There are also contingency funds to deal with unanticipated issues.

5.2. Ancillary and Consolidated Entity Budgets

These units provide goods and services to the University in support of our core educational and research mission. Ancillaries are not supported by central University revenues and are expected to run as self-sustaining operations covering direct costs and overhead. Any excess net revenues are contributed to the Operating budget.

The following table shows the 2018-19 Budgets for each Ancillary Operation.

2018-19 Ancillary Budget (000's)				
	Housing and Hospitality	Parking	Other**	Total Ancillary
REVENUE	\$ 86,886	3,204	1,305	91,395
Non-interest expenditures	64,396	1,299	1,300	66,995
Interest	5,041	2,432	-	7,473
EXPENDITURES	\$ 69,437	\$ 3,731	\$ 1,300	\$ 74,468
Net Surplus (Deficit) before Capital and Contributions to University Operations	\$ 17,449	(527)	5	16,927
Deferred Maintenance	(8,200)	(525)	-	(8,725)
Debt Servicing - Principal	(6,321)	(902)	-	(7,223)
Contributions to University Operations	(2,738)	-	-	(2,738)
SURPLUS (DEFICIT)	\$ 190	\$ (1,954)	\$ 5	\$ (1,759)

Queen's University 2018-19 Ancillary Budget (000's) Operating Reserves				
OPENING RESERVE	9,840	*(17,954)	386	(17,954)
SURPLUS (DEFICIT) - PLANNED ALLOCATION TO (FROM) RESERVES	190	(1,954)	5	(1,954)
CLOSING RESERVE	\$ 10,030	(19,908)	391	(19,908)

2018-19 Ancillary Budget (000's) Capital Reserve				
OPENING RESERVE	\$ 11,221	6,091	-	17,312
Planned Contribution	8,200	525	-	8,725
Deferred Maintenance Expenditure	(7,590)	(655)	-	(8,245)
CLOSING RESERVE	\$ 11,831	5,961	-	17,792

* The accumulated deficit, created by the debt servicing payments, is projected to be reduced to zero 7 years after the debt servicing payments are completed. The debt will be repaid in full in fiscal 2040/41.

** Other is comprised of the Enrichment Studies Unit and the Queen's Executive Decision Centre.

Housing and Hospitality incorporates Residences, Event Services, Community Housing and the Donald Gordon Centre. Residences is budgeting a deficit which is the result of the debt servicing payments for the construction of the new residences which will be completed by 2030-2031. The residence deficit is offset by surpluses in the other units resulting in an aggregate budgeted surplus.

Ancillary units continue to plan for deferred maintenance where applicable, and accordingly annual budgets are transferred to a capital fund reserve to support a multi-year deferred maintenance plan. Allocations to the capital reserve will be balanced against the need to maintain a small operating reserve to mitigate against occupancy shortfalls and operating cost overages. The budgeted reserves for both operating and capital are highlighted in the table above. The opening reserve balances are based on projections for 2017-18 actuals which may or may not materialize as projected.

The parking deficit is due to the debt financing of the underground parking garages as planned in the capital business case. The parking garage business case was based on a 40-year return on investment and allowed for deficits over 30 years while the debt was being repaid, after which a further 10 years is required to eliminate the cumulative deficit. The Parking budget is tracking to the business plan and will be profitable once the debt and deficit are paid. The deficit includes a \$525K allocation to reserves for future deferred maintenance.

The other category is comprised of the Enrichment Studies unit and the Smith School of Business's Queen's Executive Decision Centre (QEDC). The QEDC is budgeting a small surplus which is offset with a small deficit with the Enrichment Studies unit.

The University controls or has significant interest in a number of entities that impact the financial position of the University. The table below shows the 2018-19 Consolidated Entity budget. This section will be expanded in coming years to include the full operations of the Bader International Study Centre.

2018-19 Consolidated Entities Budget (000's)			
	PARTEQ	Cogeneration Facility	Parking Commission
REVENUE	551	745	2,328
EXPENDITURE			
Salaries & Benefits	-	31	161
External Contracts	189	792	92
Utilities	-	455	81
Repairs & Alter.	-	907	65
Interest & Bank Charges	1	-	379
Supplies & Misc.	331	42	62
Deferred Maintenance	-	-	300
Total Expenditures	521	2,227	1,140
Net Surplus (Deficit) before Contributions to (from) Queen's / Partners	30	(1,482)	1,188
Contribution to (from) Queen's	30	(889)	594
Contribution to (from) KHSC		(593)	594
SURPLUS (DEFICIT)	-	-	-

2018-19 Consolidated Entities Budget (000's) Capital Reserve			
OPENING RESERVE	-	-	835
Planned Contribution	-	-	300
Deferred Maintenance Expenditure	-	-	(192)
CLOSING RESERVE	-	-	943

Note: The Bader International Study Centre is a consolidated entity but under the budget model its academic operations are now included as a Faculty in the Operating budget.

The technology transfer operations of the PARTEQ consolidated entity were incorporated into the University in 2017-18 and now form part of the Vice-Principal Research portfolio through the creation of the Technology Transfer Unit. The budget presented above relates to revenue from the distributions of former licensing agreements entered into by the PARTEQ consolidated entity. All new agreements are entered into between Queen's University and the licensees.

The Cogeneration Facility (COGEN) is a joint venture with the Kingston Health Sciences Centre for the construction and operation of a cogeneration facility governed by a management board consisting of an equal number of representatives of the University and the Kingston Health Sciences Centre. The purpose of the facility is to produce electricity and steam.

The Parking Commission is a joint venture with the Kingston Health Sciences Centre for the construction and operation of an underground parking garage managed and governed by a joint Parking Commission established by the parties and including an equal number of commission members appointed by both parties.

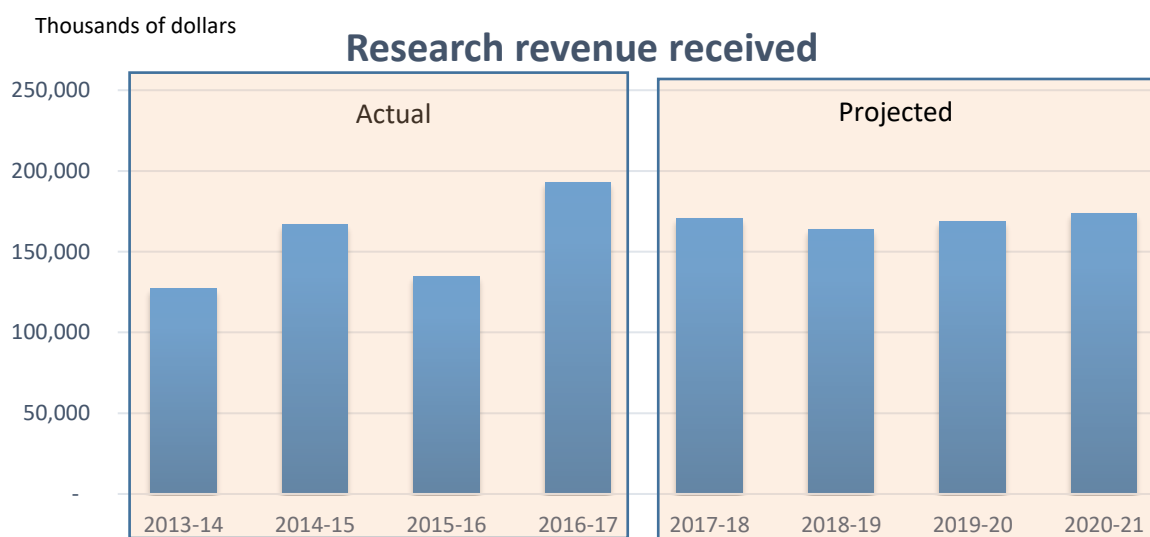
The budget presented above represents 100% of the operations of the two joint venture consolidated entities. Queen's University's interest in the two joint ventures is 60% of the COGEN operations and 50% of the Parking Commission. The parking commission includes an allocation to capital reserves for future deferred maintenance as outlined in the table above.

The COGEN normally budgets a deficit which is funded annually by the University and the hospital. The deficit is budgeted to be larger in 2018-19 due to upgrades that were required to the infrastructure which were approved by the COGEN board. The COGEN facility allows for electricity reduction during peak demands. The savings achieved through the peak demand initiative under the Province's Global Adjustment Program within each partner institution far outweigh the additional costs of running the COGEN during peak times. In 2017-18 the Global Adjustment savings for Queen's and the Kingston Health Sciences Centre were \$6.7 million.

The Queen's Centre for Enterprise Development (QCED) budget was not included for 2018-19 as the corporation is currently inactive and is assessing next steps.

5.3 Research Fund

The table below provides a summary of research funding received since 2013-14, together with cash flow projections for future year funding. Totals exclude funding received for the indirect costs of research and scholarships as these are reported in separate funds in the University's financial statements. These totals also differ from the University's audited financial statements in that research revenue is only recognized as expended in the financial statements.



Research funding covers the direct cost of research, but only a portion of indirect costs such as financial management, contract administration, health and safety, physical infrastructure requirements, etc. A 2013 report issued by the Canadian Association of University Business Officers and the Canadian Association of University Research Administrators reported that the indirect cost of research was between 40% and 60% nationally. Although Queen's general policy is to recover 40% of externally funded research projects, funding policies of many government and not-for-profit agencies prohibit or limit the reimbursement of indirect costs, and Queen's recovers indirect costs in the amount of 10% -15% of direct costs. Research activity impacts operating and Capital budgets through the physical and human capital resources that support research. For these reasons, estimating future research activity is important and better enables the University to improve forecasting of funding for indirect costs of research, supports integrated cash flow management, and helps to highlight financial opportunities or financial risks.

Research funding can fluctuate from year to year depending on the number of submitted and funded research proposals and amounts awarded (which can be awarded as grants, or contracts), economic conditions, and award cycles. Research-intensive universities seek a balance across challenging and complementary areas of emphasis including research intensity, reputation, size and scale, excellence in both graduate and undergraduate education, foundational research, applied research, leadership and support for major research programs and facilities, international presence, and local social advancement and economic growth. While Queen's has many unique opportunities, we share similar challenges and risks as other U15 universities.

Despite the many pressures, Queen's can demonstrate research excellence. Within the Maclean's rankings Queen's, has consistently ranked in the top two in faculty awards and prizes since 2003. These prizes include some of Canada's most prestigious honours -- from the Fellowship in the Royal Society of Canada to national recognition from the Tri-Agencies, along with various international accolades. In 2014, Queen's was awarded a Canada Excellence Research Chair to Dr. Gilles Gerbier in particle astrophysics research; in 2015, Professor Emeritus Arthur B. McDonald was the recipient of the Nobel Prize in Physics; and in 2016 Queen's was awarded a Canada First Research Excellence Fund award for \$64 million to support particle astrophysics research and development. According to Research InfoSource, Queen's University ranks among the top 10 for research intensity, defined as research dollars per faculty member.

Following on the release of Canada's Fundamental Science review, the 2018 federal budget included an investment of \$925 million over five years in the tri-council funding agencies. This represents a 25 per cent increase, and is the largest-ever investment in investigator-led research in Canada. Overall, Budget 2018 contains nearly \$4 billion in new investments to support Canadian research including but not limited to the tri-councils. The budget will also support crucial research laboratories and infrastructure through an investment of \$763 million over five years in the Canada Foundation for Innovation. This will result in permanent funding for the foundation of \$462 million per year by 2023.

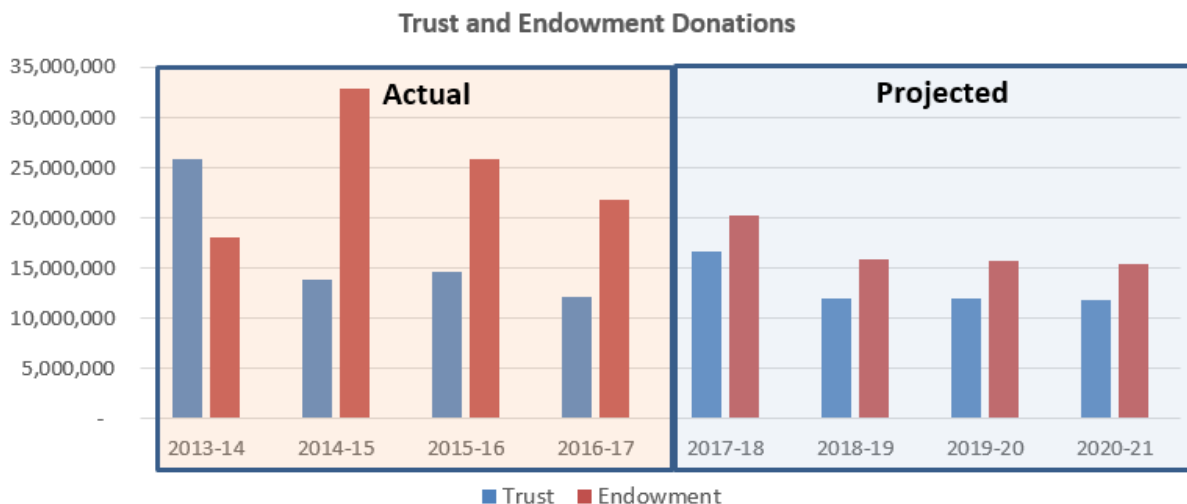
5.4 Trust and Endowment Funds

Trust and Endowment Funds capture funds received within the University that are restricted for specific purposes in support of university operations. The University has a fiduciary responsibility to ensure trust funds and endowment expenditures are managed in accordance with the related terms, typically a directed donation. External donations received for specific purposes are usually supported by an agreement between the University and the donor, recorded in their own funds, and managed according to the terms and conditions of the donation. The chart below provides an overview of donations received in past years, as well as projected cash receipts in the future. This chart does not include capital donations, which amounted to \$23 million in 2015-16 and \$28 million in 2016-17.

Donations to endowment funds in the chart represent non-expendable donations that are maintained in perpetuity.

Donations to trust funds in the chart represent expendable donations. These totals differ from the University's audited financial statements as donation revenue is only recognized as expended funds in the financial statements.

Actual donation revenue may vary because of changing economic conditions or other factors.



Queen's University at Kingston
2017-18 to 2020-21 Revenue Budget

TABLE 1

	Budget 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21
Tuition Credit	\$ 291,698,450	\$ 322,317,344	\$ 344,339,905	\$ 365,448,791
Tuition Non-Credit	\$ 20,071,503	\$ 23,196,938	\$ 24,114,669	\$ 24,935,401
Student Assistance Levy	\$ 2,465,494	\$ 2,551,786	\$ 2,641,099	\$ 2,733,537
Other fees	\$ 7,381,656	\$ 7,836,924	\$ 8,063,021	\$ 8,420,148
Total Fees	\$ 321,617,103	\$ 355,902,992	\$ 379,158,694	\$ 401,537,878
Operating Grants				
Enrolment Envelope				
Core Operating Grant	\$ 176,405,808	\$ 176,626,601	\$ 176,626,601	\$ 176,626,601
Undergraduate Enrolment Transition Grant	\$ 1,934,417	\$ 1,871,056	\$ 1,871,056	\$ 1,871,056
Graduate Expansion	\$ 717,696	\$ 3,261,143	\$ 5,782,662	\$ 5,782,662
International Student Recovery	\$ (1,040,072)	\$ (1,327,863)	\$ (1,402,189)	\$ (1,424,625)
Differentiation Envelope				
Performance/Student Success Grant	\$ 17,575,051	\$ 17,852,361	\$ 17,852,361	\$ 17,852,361
Graduate Expansion-Performance	\$ 150,545	\$ 540,115	\$ 756,515	\$ 756,515
Research Overhead Infrastructure	\$ 1,682,363	\$ 1,568,386	\$ 1,578,242	\$ 1,578,242
Total Operating Grants	\$ 197,425,808	\$ 200,391,799	\$ 203,065,248	\$ 203,042,812
Special Purpose Envelope				
Tax Grant	\$ 1,636,147	\$ 1,633,371	\$ 1,658,738	\$ 1,765,167
Special Accessibility	\$ 712,385	\$ 712,385	\$ 712,385	\$ 712,385
Regional Assessment Resource Centre	\$ 1,070,000	\$ 1,170,000	\$ 100,000	\$ 100,000
Clinical Education Funding	\$ 623,751	\$ 623,751	\$ 623,751	\$ 623,751
Total Special Purpose Grants	\$ 4,042,283	\$ 4,139,507	\$ 3,094,874	\$ 3,201,303
Total Provincial Grants	\$ 201,468,091	\$ 204,531,306	\$ 206,160,122	\$ 206,244,115
Federal Grant	\$ 9,291,952	\$ 9,966,801	\$ 9,966,801	\$ 9,966,801
Other Revenue				
Unrestricted Donations and Bequests	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Other Income	\$ 5,403,344	\$ 5,682,678	\$ 5,924,444	\$ 6,169,623
Research Overhead	\$ 3,100,000	\$ 3,600,000	\$ 3,100,000	\$ 3,100,000
Investment Income	\$ 13,175,970	\$ 14,616,929	\$ 14,918,601	\$ 15,154,892
Total Other Revenue	\$ 22,879,314	\$ 25,099,607	\$ 25,143,045	\$ 25,624,515
	555,256,460	595,500,707	620,428,662	643,373,309

**Queen's University at Kingston
2017-18 to 2020-21 Expense Budget**

TABLE 2

	Budget 2017-18	Budget 2018-19	Budget Variance	Budget 2019-20	Budget 2020-21
Faculties and Schools					
Arts and Science	\$ 130,403,647	\$ 146,648,661	\$ 16,245,014	\$ 154,482,756	\$ 166,053,116
Business	\$ 85,205,884	\$ 88,551,161	\$ 3,345,277	\$ 92,734,227	\$ 93,594,943
Health Sciences	\$ 42,941,569	\$ 48,669,472	\$ 5,727,903	\$ 47,277,708	\$ 49,857,068
Applied Science	\$ 38,347,489	\$ 39,616,841	\$ 1,269,352	\$ 40,705,988	\$ 42,756,190
Law	\$ 11,595,154	\$ 12,615,841	\$ 1,020,687	\$ 13,072,674	\$ 13,554,170
Education	\$ 17,347,168	\$ 18,861,678	\$ 1,514,510	\$ 17,950,120	\$ 18,488,714
School of Policy Studies	\$ 2,379,398	\$ 2,359,230	\$ (20,168)	\$ 1,999,172	\$ 1,997,161
Bader International Study Centre	\$ 2,888,742	\$ 2,913,029	\$ 24,287	\$ 2,842,505	\$ 2,902,425
Total Faculties and Schools	\$ 331,109,051	\$ 360,235,913	\$ 29,126,862	\$ 371,065,150	\$ 389,203,787
Shared Services					
Principal's Office	\$ 1,481,495	\$ 1,517,596	\$ 36,101	\$ 1,547,808	\$ 1,577,992
Secretariat	\$ 1,771,542	\$ 2,041,545	\$ 270,003	\$ 2,082,348	\$ 2,123,843
University Relations	\$ 3,752,955	\$ 3,770,365	\$ 17,410	\$ 3,845,186	\$ 3,921,146
Vice-Principal (Research)	\$ 6,563,862	\$ 7,493,401	\$ 929,539	\$ 7,631,821	\$ 7,770,947
Vice-Principal (Advancement)	\$ 10,556,688	\$ 11,187,206	\$ 630,518	\$ 11,410,645	\$ 11,637,174
Vice-Principal (Finance & Admin)	\$ 8,920,678	\$ 10,006,567	\$ 1,085,889	\$ 10,245,802	\$ 10,448,406
Provost & Vice-Principal (Academic)	\$ 3,819,653	\$ 3,797,578	\$ (22,075)	\$ 3,873,422	\$ 3,950,295
Student Affairs	\$ 9,211,228	\$ 10,060,751	\$ 849,523	\$ 10,252,183	\$ 10,441,993
Library(operations & acquisitions)	\$ 27,698,531	\$ 28,749,039	\$ 1,050,508	\$ 29,555,683	\$ 30,169,605
Occupancy Costs(net of Shared Service Space Costs)	\$ 30,250,752	\$ 31,515,276	\$ 1,264,524	\$ 32,098,421	\$ 32,547,876
Environmental Health & Safety	\$ 1,656,403	\$ 1,745,946	\$ 89,543	\$ 1,793,906	\$ 1,842,038
ITS	\$ 18,813,995	\$ 19,561,211	\$ 747,216	\$ 20,338,464	\$ 20,618,949
Human Resources	\$ 5,301,755	\$ 5,421,110	\$ 119,355	\$ 5,517,427	\$ 5,614,854
Graduate Studies	\$ 1,927,413	\$ 1,982,762	\$ 55,349	\$ 2,016,205	\$ 2,049,941
University Wide Benefits & Pension Special Paymen	\$ 8,562,048	\$ 8,695,773	\$ 133,725	\$ 8,836,185	\$ 8,983,617
Need Based & UG Merit Student Assistance	\$ 17,514,294	\$ 17,514,294	\$ -	\$ 17,514,294	\$ 17,514,294
Graduate Students Assistance	\$ 13,367,706	\$ 13,367,706	\$ -	\$ 13,367,706	\$ 13,367,706
University Wide - Faculty	\$ 3,525,056	\$ 3,747,935	\$ 222,879	\$ 3,805,165	\$ 3,863,171
University Wide - Student	\$ 1,453,572	\$ 1,689,680	\$ 236,108	\$ 1,733,463	\$ 1,778,394
University Wide - Administration	\$ 5,322,168	\$ 4,504,387	\$ (817,781)	\$ 4,615,460	\$ 4,601,194
University Wide - Community	\$ 3,176,844	\$ 4,348,173	\$ 1,171,329	\$ 4,462,964	\$ 4,519,342
Queen's National Scholars	\$ 1,100,000	\$ 1,300,000	\$ 200,000	\$ 1,500,000	\$ 1,700,000
Total Shared Services	\$ 185,748,638	\$ 194,018,301	\$ 8,269,663	\$ 198,044,558	\$ 201,042,777
Infrastructure Renewal	\$ 6,600,000	\$ 7,350,000	\$ 750,000	\$ 8,300,000	\$ 9,050,000
Strategic Priorities & Compliance	\$ 4,441,000	\$ 4,103,167	\$ (337,833)	\$ 3,781,500	\$ 3,611,750
Contingency	\$ 2,800,000	\$ 2,800,000	\$ -	\$ 2,800,000	\$ 2,800,000
To Be Allocated	\$ 713,435	\$ 2,459,204	\$ 1,745,769	\$ 12,673,174	\$ 13,346,267
Flow Through Expenses, net of Recoveries					
Municipal Tax Grant**	\$ 1,636,147	\$ 1,633,371	\$ (2,776)	\$ 1,658,738	\$ 1,765,167
University Council on Athletics*	\$ 5,708,141	\$ 6,035,800	\$ 327,659	\$ 6,216,874	\$ 6,527,718
Miscellaneous Athletics*	\$ 3,690,000	\$ 4,006,589	\$ 316,589	\$ 4,227,155	\$ 4,428,631
Student Health Service*	\$ 2,409,239	\$ 2,611,123	\$ 201,884	\$ 2,663,346	\$ 2,716,612
Special Disability Services*	\$ 1,710,257	\$ 1,810,257	\$ 100,000	\$ 740,257	\$ 740,257
Women's Campus Safety	\$ 72,128	\$ 72,128	\$ -	\$ 72,128	\$ 72,128
Overhead Recovery	\$ (4,493,569)	\$ (4,723,814)	\$ (230,245)	\$ (4,902,889)	\$ (5,020,456)
Total Flow Through Expenses, net of Recoveries	\$ 10,732,343	\$ 11,445,454	\$ 713,111	\$ 10,675,609	\$ 11,230,057
Indirect Costs of Research to External Entities	\$ 1,408,965	\$ 1,608,144	\$ 199,179	\$ 1,608,144	\$ 1,608,144
Total Operating Expenditures	\$ 543,553,432	\$ 584,020,183	\$ 551,783,928	\$ 608,948,135	\$ 631,892,782
Transfer to Capital Budget	\$ 11,703,026	\$ 11,480,526	\$ (222,500)	\$ 11,480,526	\$ 11,480,526
Total Expenditures	\$ 555,256,458	\$ 595,500,709	\$ 563,904,454	\$ 620,428,661	\$ 643,373,308

*Expenses covered by Fees under Other Fees or Earmarked Grants

**Municipal Tax expense reflects on the portion that is equal to the grant. The remainder is shown in occupancy costs

Short Term Enrolment Projections 2018-2021 March 2018

To be approved by SCAD in March 2018, then University Senate April 2018

This report contains enrolment targets for 2018-2019 and 2019-2020 and enrolment projections for 2020-2021, which have been developed by the Strategic Enrolment Management Group (SEMG) within the context of the university's [long-term strategic enrolment management framework](#). More specifically, this report includes:

- Revisions to 2018-2019 targets: 2018-2019 targets were previously approved by Senate in April 2017, and the revisions are now submitted for April 2018 Senate approval;
- Revisions to 2019-2020 targets: initial 2019-2020 targets were provided for information to Senate in April 2017 as enrolment projections, and the revised targets are now submitted for April 2018 Senate approval;
- Enrolment projections for 2020-2021: these are submitted to Senate for information.

The development of enrolment targets

The SEMG includes Deans, faculty members, staff and AMS and SGPS representatives. This group annually considers enrolment targets and projections for the following three years. Each spring, Senate will review:

- Any revisions to previously-approved targets for the upcoming year and are resubmitted for approval;
- Any revisions to previously-submitted (for information) targets for the first of the two following years that are resubmitted for approval; and
- Projections for the second of the two following years that are submitted for information.

This practice of submitting overlapping enrolment targets enables annual budget planning, which begins 12 months prior to the year of budget that is being planned.

The enrolment targets are derived through the following process:

- Meetings are held with each Dean to review enrolment priorities, applicant demand and program capacity;
- The SEMG reviews data on Queen's applications, province-wide applications, sector trends, provincial policy issues and initiatives, and annual faculty and school enrolment information reports;

- Preliminary targets for the upcoming three years are presented to SEMG and assessed against the data, and the priorities and goals outlined in the long-term enrolment framework;
- SEMG recommends rolling three-year enrolment targets and projections to SCAD. The first two years' projections are presented as targets for approval, and the third year's projections are presented for information;
- SCAD reviews and recommends the two upcoming years' enrolment targets to Senate for approval, and provides the third year's projections for information.

Undergraduate Enrolment Context

Applications to Queen's remain strong despite a decline in the Canadian university-aged demographic. First-year direct-entry applications for 2018-19 to Ontario universities had increased by 7.8% as of March 2, 2018 compared to the same time last year, while applications to Queen's programs had risen by 15.6% as of March 2, 2018.

The Canadian university-aged population has been projected to decline by 10% between 2011 and 2020, and then return to 2010 levels by 2030. This means increased PSE participation across the sector over the next few decades will predominantly need to occur through differentiated enrolment, including previously underrepresented populations like international students, Indigenous students, first-generation students, part-time students, and mature students.

Graduate Enrolment Context

Queen's efforts to expand graduate enrolment through professional program development at all levels (diploma, masters and doctoral) has contributed to graduate growth which will extend through the three year planning cycle as these programs grow to steady-state. PhD level programs recently launched and commencing in 2018 will contribute to building Queen's research intensity and profile while also increasing our doctoral intake and total enrolments. Queen's continues to focus on providing accelerated routes to degree completion with the development of combined Bachelors and Master's degrees and accelerated Master's-PhD degrees.

Total applications to graduate programs in the School of Graduate Studies (domestic and international) increased in 2017-18 over 2016-17 by 11.3%. In the 2018-19 recruitment cycle, domestic applications are up 8.1%, and international applications have increased 25.0% at March 1, 2018, relative to the same time last year.

Enrolment Tables

Three tables are included in this report:

- Table 1: Student Headcount Intake;
- Table 2: Enrolment Summary (Total Enrolment); and

APPENDIX 1

- Table 3: Details for Selected Student Subgroups

These tables provide information on direct-entry first year and upper year intake, second-entry program intake, off-campus enrolment (Distance Studies, Bader International Study Centre) and exchange, and information on specific student populations, including incoming and outgoing exchange students.

Table 1: Student Headcount Intake

University-wide Intake:

For 2018-19, the first-year direct-entry target has not changed from the target previously approved by Senate (4,422), although there has been movement within some programs and faculties in response to applicant demand, program capacity, and faculty/school priorities.

For 2019-20 and 2020-21, the target in this table has been increased by 75 students allocated to the Bachelor of Health Sciences program. The on-campus delivery method for this program is proceeding through approval stages.

The first-year second-entry target for 2018-19 and beyond, which is 304, remains the same as what was previously approved.

Intake by Faculty and Program: The table shows both first year and upper year intake by Faculty, School and Program. A brief summary for each Faculty/School is set out below.

Arts and Science: The total on-campus enrolment target for the faculty remains unchanged at 3,095 students for 2018-19 and beyond. There have been some slight changes in distribution from what was previously approved, specifically:

- Intake to the Computing program is being increased from the previously approved 160 in 2018-19 to 175, with further increases to 185 in 2019-20, and 200 in 2020-21.
- Intake to the Con-Ed programs on the Kingston campus has increased from 230 to 275 beginning in 2018-19.
- Corresponding reductions in intake to the Bachelor of Arts, Science and Music programs will maintain the overall intake at 3,095.
- Intake to the Arts program has been revised from 1,505 to 1,470 and Music from 20 to 15 for 2018-19 and beyond.
- Intake to the Science program has been revised from 1,000 to 980 for 2018-19, 970 for 2019-20 and 955 for 2020-21.

This table indicates a subtotal for Arts and Science of 3,120, as this includes the annual intake target of 25 full-time degree-seeking distance students.

APPENDIX 1

Upper-year Arts and Science transfer student targets for 2018-19 and beyond have been adjusted downward, from previously approved and planned numbers. The faculty continues to focus on establishing articulation agreements with other universities and colleges, including 2+2 pathways.

BISC first-year targets and projections have increased from 120 to 125 for 2018-19 and to 130 in 2019-20 and beyond., to support demand for the Con-Ed Arts option introduced at the BISC in 2016-17.

Engineering and Applied Science: The first-year target remains constant at 720 through to 2020-21. This includes 50 places for the direct-entry program in Electrical and Computer Engineering, which was successfully implemented in 2015-16.

Commerce: The first-year target remains constant at 475 through to 2020-21.

Nursing: Government restrictions on nursing enrolment result in both the first-year intake target remaining at 92, and the the Nursing-Advanced Standing (upper-year entry) track target remaining at 48 through to 2020-21.

Law: The intake target remains at 200 through 2020-21.

School of Medicine: While the domestic intake to the School of Medicine remains at 100 due to government restrictions, the school has added four spaces for international students beginning in 2017-18.

Faculty of Health Sciences: The faculty admitted its first students to the new online Bachelor of Health Sciences degree in Fall 2016. Full-time-equivalent enrolment in this program is projected at 35 for 2018-19 and holding at 25 for 2019-20 and beyond. The on-campus Bachelor of Health Sciences program is anticipated to begin admitting students in 2019-20 with a planned intake of 100 in 2019-20 and beyond.

Faculty of Education: The faculty is adjusting its enrolment targets for its Concurrent and full-time Consecutive Education programs downward through to 2020-21 in response to provincial requirements associated with the mandated change to Bachelor of Education programs from two terms to four terms that was implemented in 2015-16.

Graduate Studies: Increases in intake are largely attributable to recently launched programs reaching steady-state enrolments and new programs that will commence in Fall 2018 or 2019. Modest increases in existing programs are anticipated where there is capacity, stemming mainly from new faculty hires.

Table 2: Enrolment Summary

The second table shows total enrolment by Faculty, School and Program and includes all enrolment data that inform faculty budgets. Also included is a full-time-equivalent column to reflect the various course loads and weighting per student and the associated budget implications for each Faculty and School. This table reflects the university's strong undergraduate and graduate retention rates - among the highest in the country - and tracks the flow-through of any enrolment changes included on Table 1.

Table 3: Details for Selected Student Subgroups

This table includes details on selected student subgroups, such as exchange students and part-time students. These numbers are not in addition to, but already included in, the totals in Table 2, with the exception of students at Queen's on exchange (referred to as "here on exchange"), as these students pay tuition and fees to their home institutions.

International Student Enrolment: The university remains committed to increasing the number, proportion and diversity of international students on campus. This commitment is a key component of the Internationalization pillar of the university's strategic framework (2014) and the [Comprehensive Internationalization Plan \(2015\)](#). In 2017-18, the total international student population is 11.3%. The number of first-year international student registrations increased in 2017-18 by 42%, and the year 1-2 undergraduate retention rate among international students in 2017 is 93.2%. As of February 22, 2018, first-year visa student applications for 2018-19 were up 55.4% over the same time last year.

Efforts to increase the proportion of international graduate students supported through government agencies continue through the establishment of agreements, partnerships and dual degree programs.

Indigenous Student Enrolment: The university continues to enhance targeted and sustained recruitment and outreach strategies to maintain growth in the number of self-identified Indigenous learners at Queen's, both at the undergraduate and graduate level. Between 2011-12 and 2017-18, applications from self-identified Indigenous undergraduate applicants have increased by 80%, offers have increased by 161% and first-year registrations have increased by 156%; the year 1-2 undergraduate retention rate among self-identified Indigenous students is 95.5% in 2017. The School of Graduate Studies approved a new Indigenous Student Admission policy as part of the university strategy to increase access to graduate study.

As of February 22, 2018, applications to first-year direct-entry programs from self-identified Indigenous students have increased by 9.2% over the same time last year.

The university has implemented a mechanism in the SOLUS student information system that provides students with the opportunity to self-identify at any time during their studies. Prior to this initiative, funded by the Ontario government, the only time an undergraduate student

could have self-identified was through OUAC, and for graduate students, the only opportunity was on the graduate application. As of February 21, 2018, more than 200 students have used the mechanism to self-identify to the university.

First-Generation Student Enrolment: The university is committed to increasing the number of self-identified first-generation students at Queen's, those who will be the first in their family to attend college or university. Senate approved the First Generation Admission Policy in Fall 2017. Undergraduate Admission and Recruitment has added an additional recruiter located in the GTA who is dedicated to outreach activities targeted to first-generation students. Student Awards has also introduced a new entrance award to support first-generation students. In 2017-18, 4.2% of incoming undergraduate students self-identified as being the first in their family to attend post-secondary.

The SEMG has worked collaboratively to enhance enrolment planning information for SCAD and Senate. Feedback is welcome, as the SEMG continues to enhance enrolment-related data reporting.

Results of these plans and strategies are detailed in the annual Enrolment Report submitted to Senate in November.

APPENDIX 1

Enrolment Report to the Senate Committee on Academic Development											22-Feb-18	
											Queen's University Office of Planning and Budgeting	
Table 1: Student Headcount Intake												
Program	2017 Actual		2018 Prev Planned		2018 Planned		2019 Prev Planned		2019 Updated Plan		2020 Planned	
	First	Upper	First	Upper	First	Upper	First	Upper	First	Upper	First	Upper
	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year
Undergraduate (Full-Time)												
Arts & Science												
BA/BAH	1,453	25	1,505	75	1,470	60	1,505	75	1,470	60	1,470	60
BSC/BSCH	977	10	1,000	40	980	35	1,000	40	970	35	955	35
BFAH	22	1	20	0	20	0	20	0	20	0	20	0
BMUS	14	0	20	0	15	0	20	0	15	0	15	0
BCMP/BCMPH	139	1	160	5	175	5	160	5	185	5	200	5
BSCH KINE	164	0	160	0	160	0	160	0	160	0	160	0
Con-Ed Arts/Science/Music	222	0	230	0	275	0	230	0	275	0	275	0
Distance Studies (BA1)	27	6	25	0	25	0	25	0	25	0	25	0
Subtotal Arts & Science	3,018	43	3,120	120	3,120	100	3,120	120	3,120	100	3,120	100
Commerce	465	1	475	5	475	5	475	5	475	5	475	5
Engineering	732	19	720	15	720	15	720	15	720	15	720	15
Bachelor Health Science	19	0	35	0	35	0	50	0	125	0	125	0
Nursing	90	0	92	0	92	0	92	0	92	0	92	0
Subtotal Direct Entry	4,324	63	4,442	140	4,442	120	4,457	140	4,532	120	4,532	120
Education (Yr 5 & Consec)		506		497		518		450		492		414
Law	203	0	200	0	200	0	200	0	200	0	200	0
Medicine	101	0	103	0	103	0	104	0	104	0	104	0
Nursing-Advanced Standing		48		46		48		46		48		48
Subtotal Second Entry	304	554	303	543	303	566	304	496	304	540	304	462
Subtotal Undergraduate (Fac/School)	4,628	617	4,745	683	4,745	686	4,761	636	4,836	660	4,836	582
Bader ISC	130	5	120	15	125	15	125	15	130	15	130	15
Post-Graduate Medicine	186		181		185		181		184		182	
Graduate (Full-Time)												
School of Graduate Studies												
Research Masters	616		569		578		576		588		597	
Professional Masters	478		498		494		519		518		525	
Doctoral	249		279		298		279		303		309	
Diploma	16		67		71		72		102		102	
Subtotal SGS	1,359		1,413		1,441		1,446		1,511		1,533	
Smith School of Business												
Masters	844		833		935		833		955		948	
Diploma	139		180		175		185		180		180	
Subtotal SSB	983		1,013		1,110		1,018		1,135		1,128	
Subtotal Graduate	2,342		2,426		2,551		2,464		2,646		2,661	
Budgeted Total Enrolment	7,286	622	7,472	698	7,606	701	7,531	651	7,796	675	7,809	597

**Enrolment Report to the Senate Committee
on Academic Development**

22-Feb-18

Queen's University

Table 2: Enrolment Summary

Office of Planning and Budgeting

Program	Fall Full-Time Headcount				Annualized FFTE			
	Actual	Planned			Actual	Planned		
	Fall 2017	Fall 2018	Fall 2019	Fall 2020	2017-18	2018-19	2019-20	2020-21
Undergraduate								
Arts & Science								
BA/BAH	5,869	5,902	5,938	5,954	6,000	6,030	6,062	6,083
BSC/BSCH	3,743	3,836	3,849	3,810	3,762	3,851	3,866	3,828
BFAH	76	67	65	65	76	67	65	65
BMUS	72	65	61	61	82	75	71	71
BCMP/BCMPH	593	603	627	663	599	611	632	666
BPHEH	131	89	57	23	129	90	58	27
BSCH KINE	501	563	591	620	500	557	586	614
Con-Ed Arts/Science/Music	700	761	795	828	683	766	794	823
Distance Studies (BA1)	130	119	113	112	210	198	191	191
Non-Degree/Certificate Programs	96	96	96	97	242	183	183	183
Subtotal Arts & Science	11,911	12,101	12,192	12,233	12,283	12,428	12,508	12,551
Commerce	1,924	1,847	1,831	1,846	1,950	1,880	1,865	1,879
Engineering	3,065	2,999	2,995	2,992	3,186	3,170	3,166	3,161
Bachelor Health Science	27	56	168	249	64	93	199	273
Nursing	363	361	352	348	359	354	345	342
Subtotal Direct Entry	17,290	17,364	17,538	17,668	17,842	17,925	18,083	18,206
Education (Yr 5 & Consec)	506	492	414	507	820	822	822	843
Law	599	605	600	596	610	613	608	603
Medicine	395	398	402	406	397	399	403	407
Nursing-Advanced Standing	95	97	97	97	140	146	146	146
Subtotal Second Entry	1,595	1,592	1,513	1,606	1,967	1,980	1,979	1,999
Subtotal Undergraduate (Fac/School)	18,885	18,956	19,051	19,274	19,809	19,905	20,062	20,205
Bader ISC	135	140	145	145	177	182	184	184
Post-Graduate Medicine	528	533	529	527	539	541	537	535
Graduate								
School of Graduate Studies								
Research Masters	1,159	1,195	1,180	1,193	1,095	1,125	1,111	1,128
Professional Masters	776	791	807	815	822	895	920	932
Doctoral	1,190	1,261	1,347	1,453	1,159	1,207	1,294	1,392
Diploma	16	72	103	103	17	59	82	86
Subtotal SGS	3,141	3,319	3,437	3,564	3,093	3,286	3,407	3,538
Smith School of Business								
Masters	936	1,137	1,194	1,187	920	1,137	1,194	1,187
Diploma	139	175	180	180	97	118	123	123
Subtotal SSB	1,075	1,312	1,374	1,367	1,017	1,255	1,317	1,310
Subtotal Graduate	4,216	4,631	4,811	4,931	4,110	4,541	4,724	4,848
Budgeted Total Enrolment	23,764	24,260	24,536	24,877	24,635	25,169	25,507	25,772

APPENDIX 1

Enrolment Report to the Senate Committee on Academic Development

22-Feb-18

Queen's University

Table 3: Details for Selected Student Subgroups

Office of Planning and Budgeting

Student Subgroup	Fall Headcount	Annualized FTE	Fall Headcount	Annualized FTE
	Actual Fall 2016	Actual 2016-17	Actual Fall 2017	Actual 2017-18
Part-Time Undergraduate	1,348	1,202.5	1,321	1,118.9
Summer Undergraduate	--	1,029.5	--	1,157.6
Undergraduate Exchange				
Away on Exchange	299	395.8	250	394.8
Here on Exchange	491	377.1	453	352.8
Net Exchange	-192	18.7	-203	42.0
Undergraduate Distance Career	96	153.6	130	210.0
Part-Time Graduate	603	174.4	729	207.9
International Undergraduate (as % of Total)*	4.9	4.8	6.6	6.3
International Graduate (as % of Total)*	16.0	17.8	17.2	18.5

*The percentage of international undergraduate and graduate students listed above includes only visa students. It does not include exchange students or Canadian citizens and permanent residents applying from overseas (who pay domestic tuition and fees).

Table 1
Recommended Tuition Fee Levels 2018-19*
(Domestic Students)

Undergraduate and Professional Programs	Actual 2017-18	% Change	Actual 2018-19	% Change
Engineering & Applied Science				
Year 1	\$ 12,742	3.9%	\$ 13,239	3.9%
Year 2	\$ 12,742	3.9%	\$ 13,239	3.9%
Year 3	\$ 12,742	3.9%	\$ 13,239	3.9%
Year 4	\$ 12,742	3.9%	\$ 13,239	3.9%
Bachelor of Mining Engineering Technology				
Year 2	\$ 10,033	2.9%	\$ 10,324	2.9%
Year 3	\$ 10,033	2.9%	\$ 10,324	2.9%
Year 4	\$ 10,033	2.9%	\$ 10,324	2.9%
Arts and Science (including Con-Ed) (Arts, Science, Physical and Health Education, Music, Fine Art)				
Year 1	\$ 6,570	2.9%	\$ 6,760	2.9%
Year 2	\$ 6,570	2.9%	\$ 6,760	2.9%
Year 3	\$ 6,570	2.9%	\$ 6,760	2.9%
Year 4	\$ 6,570	2.9%	\$ 6,760	2.9%
Arts and Science (Computing)				
Year 1	\$ 6,769	5.0%	\$ 7,107	5.0%
Year 2	\$ 6,769	5.0%	\$ 7,107	5.0%
Year 3	\$ 6,769	5.0%	\$ 7,107	5.0%
Year 4	\$ 6,769	5.0%	\$ 7,107	5.0%
Commerce				
Year 1 - 5.5 courses	\$ 17,419	3.9%	\$ 18,098	3.9%
Year 2 - 5.5 courses	\$ 17,419	3.9%	\$ 18,098	3.9%
Year 3 - 5.0 courses	\$ 15,836	3.9%	\$ 16,453	3.9%
Year 4 - 5.0 courses	\$ 15,836	3.9%	\$ 16,453	3.9%
Certificate in Business***	\$ 3,167	3.9%	\$ 3,291	3.9%
Education				
Consecutive	\$ 6,477	2.9%	\$ 6,665	2.9%
Concurrent (education courses) FINAL YEAR CONCURRENT	\$ 6,477	2.9%	\$ 6,665	2.9%
ABQ Courses (per course)	\$ 725	0.0%	\$ 725	0.0%
AQ Courses (per course)	\$ 665	0.0%	\$ 665	0.0%
NWT Courses (per course)	\$ 715	0.0%	\$ 715	0.0%
Law				
Year 1	\$ 19,247	5.0%	\$ 20,209	5.0%
Year 2	\$ 19,247	5.0%	\$ 20,209	5.0%
Year 3	\$ 19,247	5.0%	\$ 20,209	5.0%
Certificate in Law***	\$ 2,400	NA	\$ 2,520	5.0%
Bachelor of Health Sciences				
Year 1	\$ 6,570	2.9%	\$ 6,760	2.9%
Year 2	\$ 6,570	2.9%	\$ 6,760	2.9%
Year 3	\$ 6,570	2.9%	\$ 6,760	2.9%
Year 4	\$ 6,570	2.9%	\$ 6,760	2.9%
Medicine				
Year 1	\$ 25,488	2.5%	\$ 26,126	2.5%
Year 2	\$ 25,488	2.5%	\$ 26,126	2.5%
Year 3	\$ 25,488	2.5%	\$ 26,126	2.5%
Year 4	\$ 25,488	2.5%	\$ 26,126	2.5%
Nursing				
Year 1	\$ 6,570	2.9%	\$ 6,761	2.9%
Year 2	\$ 6,570	2.9%	\$ 6,761	2.9%
Year 3	\$ 6,570	2.9%	\$ 6,761	2.9%
Year 4	\$ 6,570	2.9%	\$ 6,761	2.9%
Advanced Standing Track	\$ 7,227	2.9%	\$ 7,436	2.9%

* Tuition is approved at the program level, based on normal full-time course load, & assessed at the unit level. Actual tuition fees assessed may vary slightly from approved due to rounding.

** TBD pending MAESD approval

*** per course

Table 1 - Continued
Recommended Tuition Fee Levels 2018-19*
(Domestic Students)

Graduate Programs, Research-Based and Professional	Actual 2017-18	% Change	Actual 2018-19	% Change
Master's				
Year 1	\$ 6,414	0.0%	\$ 6,414	0.0%
Year 2	\$ 6,414	0.0%	\$ 6,414	0.0%
Master of Education (part-time) ***	\$ 1,106	0.0%	\$ 1,106	0.0%
Doctoral				
Year 1	\$ 6,414	0.0%	\$ 6,414	0.0%
Year 2	\$ 6,414	0.0%	\$ 6,414	0.0%
Year 3	\$ 6,414	0.0%	\$ 6,414	0.0%
Year 4	\$ 6,414	0.0%	\$ 6,414	0.0%
Diploma in Risk Policy and Regulation	\$ 10,726	3.9%	\$ 11,144	3.9%
Professional Master's of Education***	\$ 1,341	3.9%	\$ 1,393	3.9%
Diploma in Professional Inquiry***	\$ 1,341	3.9%	\$ 1,393	3.9%
Master of Engineering (Meng)	\$ 8,655	3.9%	\$ 8,993	3.9%
Master of Engineering in Design and Manufacturing (ADMI & UNENE)**	\$ 2,700	0.0%	\$ 2,700	0.0%
Diploma in Social Performance Management in the Extractive Industries ***	\$ 3,352	3.9%	\$ 3,483	3.9%
Master of Science - Healthcare Quality	\$ 14,708	2.5%	\$ 15,076	2.5%
Nurse Practitioner Certificate	\$ 6,290	0.0%	\$ 6,290	0.0%
Diploma of Primary Healthcare Nurse Practitioner (DPHNP)	\$ 6,699	3.9%	\$ 6,960	3.9%
Masters of Nursing and Primary Health Care Nurse Practitioner (MN PHCN)	\$ 7,210	3.9%	\$ 7,491	3.9%
MN MH - Masters of Nursing - Mental Health	\$ 5,000	N/A	\$ 5,000	0.0%
DPAH-Aging & Health	\$ 6,494	3.9%	\$ 6,747	3.9%
MSc AH-Aging & Health	\$ 10,390	3.9%	\$ 10,795	3.9%
Master's of Earth and Energy Resources Leadership	\$ 17,175	3.9%	\$ 17,844	3.9%
Masters of Arts Leadership	\$ 13,000	N/A	\$ 13,507	3.9%
Diploma Arts Management	\$ 6,500	N/A	\$ 6,754	3.9%
Diploma Biomedical Informatics	\$ 10,000	N/A	\$ 10,390	3.9%
Master of Biomedical Informatics	\$ 20,000	N/A	\$ 20,780	3.9%
Rehabilitation and Health Leadership DSc (RHL)		N/A	\$ 9,500	N/A
Diploma Clinical Lab Science	\$ 5,000	N/A	\$ 5,195	3.9%
Master Clinical Lab Science	\$ 10,000	N/A	\$ 10,390	3.9%
Masters Medical Science	\$ 25,000	N/A	\$ 25,975	3.9%
Diploma Medical Sciences (6 months)	\$ 12,500	N/A	\$ 12,988	3.9%
Diploma in Pharmaceutical & Healthcare Management & Innovation**		N/A	\$ 15,000	N/A
Master of Public Health				
Year 1	\$ 11,321	3.9%	\$ 11,763	3.9%
Year 2	\$ 11,321	3.9%	\$ 11,763	3.9%
School of Rehabilitation Therapy				
MSc (OT) and MSc (PT)				
Year 1	\$ 11,940	3.0%	\$ 12,298	3.0%
Year 2	\$ 11,940	3.0%	\$ 12,298	3.0%
Master in Public Administration (MPA)				
Year 1	\$ 11,594	3.9%	\$ 12,046	3.9%
Year 2	\$ 11,594	3.9%	\$ 12,046	3.9%
Part-time MPA (PMPA) per course				
Year 1	\$ 1,805	3.9%	\$ 1,875	3.9%
Year 2	\$ 1,805	3.9%	\$ 1,875	3.9%
Master in Industrial Relations				
Year 1	\$ 10,892	3.9%	\$ 11,316	3.9%
Year 2	\$ 10,892	3.9%	\$ 11,316	3.9%
Professional Master in Industrial Relations (PMIR) per course				
Year 1	\$ 2,227	3.9%	\$ 2,314	3.9%
Year 2	\$ 2,227	3.9%	\$ 2,314	3.9%
Master in Urban and Regional Planning				
Year 1	\$ 10,892	3.9%	\$ 11,316	3.9%
Year 2	\$ 10,892	3.9%	\$ 11,316	3.9%
Smith School of Business				
MBA	\$ 71,100	2.8%	\$ 73,090	2.8%
Accelerated MBA	\$ 69,661	2.8%	\$ 71,612	2.8%
Executive MBA	\$ 80,888	0.0%	\$ 83,888	3.7%
Executive MBA Americas (formerly Cornell-Queen's MBA)	\$ 96,065	0.0%	\$ 96,065	0.0%
Master of International Business (12 months single)	\$ 30,082	1.5%	\$ 30,533	1.5%
Master of International Business (16 months double)	\$ 39,643	1.5%	\$ 40,237	1.5%
Master of International Business (24 months double)	\$ 46,494	1.5%	\$ 47,192	1.5%
Master of Finance Degree	\$ 35,611	3.0%	\$ 36,680	3.0%
Master of Management Innovation & Entrepreneurship	\$ 28,270	2.8%	\$ 29,062	2.8%
Master of Management Analytics	\$ 37,717	5.0%	\$ 39,603	5.0%
Master of Management in Artificial Intelligence**		N/A	\$ 52,530	N/A
Graduate Diploma in Business Administration	\$ 28,720	2.1%	\$ 29,530	2.8%
Graduate Diploma in Accounting***	\$ 1,890	5.0%	\$ 1,928	2.0%

**TBD pending MAESD approval

***per course

Table 2
Recommended Tuition Fee Levels 2018-19*
(International Students)

Undergraduate and Professional Programs	Actual	%	Actual	%
	2017-18	Change	2018-19	Change
Engineering & Applied Science				
Year 1	\$ 40,349	8.0%	\$ 43,577	8.0%
Year 2	\$ 39,228	5.0%	\$ 42,366	5.0%
Year 3	\$ 38,138	5.0%	\$ 41,189	5.0%
Year 4	\$ 37,079	5.0%	\$ 40,045	5.0%
Bachelor of Mining Engineering Technology				
Year 2	\$ 25,935	5.0%	\$ 27,232	5.0%
Year 3	\$ 25,935	5.0%	\$ 27,232	5.0%
Year 4	\$ 25,935	5.0%	\$ 27,232	5.0%
Arts and Science (including Con-Ed)				
(Arts, Science, Physical and Health Education, Music, Fine Art, Computing)				
Year 1	\$ 37,490	11.0%	\$ 41,614	11.0%
Year 2	\$ 35,464	5.0%	\$ 39,365	5.0%
Year 3	\$ 33,547	5.0%	\$ 37,237	5.0%
Year 4	\$ 31,733	5.0%	\$ 35,224	5.0%
Commerce				
Year 1 - 5.5 courses	\$ 42,733	6.9%	\$ 45,682	6.9%
Year 2 - 5.5 courses	\$ 41,974	5.0%	\$ 44,870	5.0%
Year 3 - 5.0 courses	\$ 37,480	5.0%	\$ 40,066	5.0%
Year 4 - 5.0 courses	\$ 36,813	5.0%	\$ 39,354	5.0%
Certificate in Business**	\$ 7,770	6.9%	\$ 8,306	6.9%
Education				
Consecutive	\$ 25,979	5.0%	\$ 27,278	5.0%
Concurrent (education courses)	\$ 25,979	5.0%	\$ 27,277	5.0%
Law				
Year 1	\$ 49,837	11.0%	\$ 55,319	11.0%
Year 2	\$ 47,143	5.0%	\$ 52,329	5.0%
Year 3	\$ 44,595	5.0%	\$ 49,500	5.0%
Certificate in Law**	\$ 4,800	N/A	\$ 5,328	11.0%
Bachelor of Health Sciences				
Year 1	\$ 33,775	0.0%	\$ 33,775	0.0%
Year 2	\$ 33,775	0.0%	\$ 33,775	0.0%
Year 3	\$ 31,949	0.0%	\$ 33,775	0.0%
Year 4	\$ 30,222	0.0%	\$ 31,949	0.0%
Medicine				
Year 1	\$ 80,000	N/A	\$ 82,000	2.5%
Year 2	\$ 80,000	N/A	\$ 82,000	2.5%
Year 3	\$ 80,000	N/A	\$ 82,000	2.5%
Year 4	\$ 80,000	N/A	\$ 82,000	2.5%
Nursing				
Year 1	\$ 37,490	11.0%	\$ 41,614	11.0%
Year 2	\$ 35,464	5.0%	\$ 39,365	5.0%
Year 3	\$ 33,547	5.0%	\$ 37,237	5.0%
Year 4	\$ 31,733	5.0%	\$ 35,224	5.0%
Advanced Standing Track	\$ 34,907	5.0%	\$ 38,747	5.0%

* Tuition is approved at the program level, based on normal full-time course load, & assessed at the unit level.
 Actual tuition fees assessed may vary slightly from approved due to rounding.

Table 2 - Continued
Recommended Tuition Fee Levels 2018-19*
(International Students)

Graduate and Professional Graduate Programs	Actual 2017-18	% Change	Actual 2018-19	% Change
Year 1				
Year 1	\$ 12,927	0.0%	\$ 12,927	0.0%
Year 2	\$ 12,927	0.0%	\$ 12,927	0.0%
Master of Education (part-time) **	\$ 2,218	0.0%	\$ 2,218	0.0%
Doctoral				
Year 1	\$ 12,927	0.0%	\$ 12,927	0.0%
Year 2	\$ 12,927	0.0%	\$ 12,927	0.0%
Year 3	\$ 12,927	0.0%	\$ 12,927	0.0%
Year 4	\$ 12,927	0.0%	\$ 12,927	0.0%
Diploma in Risk Policy & Regulation	\$ 20,676	2.5%	\$ 21,193	2.5%
Professional Master's of Education**	\$ 2,521	5.0%	\$ 2,647	5.0%
Diploma in Professional Inquiry**	\$ 2,521	5.0%	\$ 2,647	5.0%
Master of Science - Healthcare Quality	\$ 21,000	5.0%	\$ 22,050	5.0%
MN MH - Masters of Nursing - Mental Health	\$ 10,000	N/A	\$ 10,000	0.0%
DPAH - Aging & Health	\$ 13,637	5.0%	\$ 14,319	5.0%
MSc AH - Aging & Health	\$ 21,000	5.0%	\$ 22,050	5.0%
DPM-Pain Management**	\$ 2,291	N/A	\$ 2,406	5.0%
Master of Engineering (Meng)	\$ 19,500	4.0%	\$ 19,500	0.0%
Master of Engineering in Design and Manufacturing (ADMI & UNENE)**	\$ 2,700	0.0%	\$ 2,700	0.0%
Diploma in Social Performance Management in the Extractive Industries **	\$ 3,473	5.0%	\$ 3,647	5.0%
Master's of Earth and Energy Resources Leadership	\$ 26,183	3.9%	\$ 27,204	3.9%
Masters of Arts Leadership	\$ 26,000	N/A	\$ 27,300	5.0%
Diploma Arts Management	\$ 13,000	N/A	\$ 13,650	5.0%
Diploma Biomedical Informatics	\$ 20,000	N/A	\$ 21,000	5.0%
Master of Biomedical Informatics	\$ 40,000	N/A	\$ 42,000	5.0%
Rehabilitation and Health Leadership DSc (RHL)		N/A	\$ 20,000	N/A
Diploma Clinical Lab Science	\$ 13,637	N/A	\$ 14,319	5.0%
Master Clinical Lab Science	\$ 21,000	N/A	\$ 22,050	5.0%
Masters Medical Sciences	\$ 50,000	N/A	\$ 52,500	5.0%
Diploma Medical Sciences (6 Months)	\$ 25,000	N/A	\$ 26,250	5.0%
Diploma in Pharmaceutical & Healthcare Management & Innovation			\$ 25,000	N/A
Master of Public Health				
Year 1	\$ 21,844	5.0%	\$ 22,936	5.0%
Year 2	\$ 21,844	5.0%	\$ 22,936	5.0%
Master in Public Administration (MPA)	\$ 27,462	8.0%	\$ 29,659	8.0%
Professional MPA (PMPA) per course	\$ 3,862	8.0%	\$ 4,171	8.0%
Master in Industrial Relations	\$ 27,462	8.0%	\$ 29,659	8.0%
Professional PMIR per course	\$ 4,768	8.0%	\$ 5,149	8.0%
School of Rehabilitation Therapy				
MSc (OT) and MSc (PT)				
Year 1	\$ 24,023	5.0%	\$ 25,224	5.0%
Year 2	\$ 24,023	5.0%	\$ 25,224	5.0%
Master in Urban and Regional Planning				
Year 1	\$ 22,885	8.0%	\$ 24,715	8.0%
Year 2	\$ 22,037	4.0%	\$ 23,800	4.0%
Smith School of Business				
MBA	\$ 81,100	2.4%	\$ 83,090	2.5%
Accelerated MBA	\$ 69,661	2.8%	\$ 71,612	2.8%
Executive MBA	\$ 80,888	0.0%	\$ 83,888	3.7%
Executive MBA Americas (formerly Cornell-Queen's MBA)	\$ 96,065	0.0%	\$ 96,065	0.0%
Master of International Business (12 months single)	\$ 46,254	1.5%	\$ 46,932	1.5%
Master of International Business (16 months double)	\$ 60,975	1.5%	\$ 61,727	1.2%
Master of International Business (24 months double)	\$ 71,491	1.5%	\$ 72,302	1.1%
Master of Finance	\$ 59,801	2.8%	\$ 61,680	3.1%
Master of Finance - Renmin***	\$ 46,688	-6.1%	\$ 46,688	0.0%
Master of Management Innovation & Entrepreneurship	\$ 42,520	0.0%	\$ 43,137	1.5%
Master of Management Analytics	\$ 60,867	5.0%	\$ 63,908	5.0%
Master of Management in Artificial Intelligence		N/A	\$ 72,530	N/A
Graduate Diploma in Business Administration	\$ 43,940	2.6%	\$ 45,175	2.8%
Graduate Diploma in Accounting**	\$ 2,940	5.0%	\$ 2,999	2.0%

**per course

***current rate based on Renminbi converted at Nov. 1st, 2017 exchange rate

Table 3
Recommended Tuition Fee Levels 2018-19*

Bader International Study Centre

(fees include tuition, residence with full meals, local transportation and field studies)

BISC Programs	Actual 2017-18	% Change	Actual 2018-19	% Change
Summer	\$ 9,854	2.0%	\$ 10,347	5.0%
Fall	\$ 19,961	2.0%	\$ 20,959	5.0%
Winter	\$ 19,961	2.0%	\$ 20,959	5.0%
Summer Field Schools				
Introduction to British Archaeology	\$ 8,209	2.0%	\$ 8,620	5.0%
Global Project Management	\$ 11,077	2.0%	\$ 11,631	5.0%
Global Health and Disability	\$ 11,133	2.0%	\$ 11,690	5.0%
Medieval Performance	\$ 3,317	2.0%	\$ 3,483	5.0%
Global Law Program	\$ 14,133	0.0%	\$ 14,415	2.0%

* Tuition is approved at the program level, based on normal full-time course load, & assessed at the unit level.

Actual tuition fees assessed may vary slightly from approved due to rounding.



Appendix 2: Glossary of Budget Terms

Appendix 2: Glossary of Terms

Activity-based budget model: In 2013-14 the university transitioned to an activity-based budget model which sees all revenues flow directly to the Faculty or School that generates that revenue, and charges a proportionate share of central university costs, such as shared services, back to the Faculties and Schools. The model provides a transparent budget process and incentives to grow revenue and contain costs.

Enrolment projections: Each year the Senate approves two-year rolling enrolment targets, or projections. These enrolment targets form the basis of the university's revenue forecasts for the budget process. The enrolment targets are proposed annually by the Strategic Enrolment Management Group and are informed by the long-term enrolment management framework.

Going-concern deficit: A deficit occurs in a pension plan when the value of its assets (cash and investments) is lower than the value of its liabilities (the value of all the benefits earned by members). A deficit on a going concern basis assumes that the pension plan continues to operate, receive contributions and earn a return on its investments. Queen's is currently required to make special payments to the pension plan to fund the going-concern deficit.

Hold Harmless: When the university transitioned to the activity-based budget model in 2013-14, the budgets of Faculties and Schools were set according to the revenue they generated and costs they incurred. (Previous budgets were determined largely by historical practice.) The hold harmless guarantee ensures that no Faculty or School will receive a budget under the activity-based model that is lower than that received in 2012-13. 2018-19 is the final year for Hold-Harmless funding.

Jointly sponsored pension plan: A jointly sponsored pension plan (JSPP) is one that is jointly sponsored and governed by the employer and the employees. Many JSPPs include multiple employers and employee groups and have permanent exemptions from funding solvency deficits.

PACB: The [Provost's Advisory Committee on Budget](#) reviews budget submissions from faculties, schools and shared service units and advises the Provost on the university's budget.

Operating Budget: Approved annually by the Board of Trustees, the operating budget sets out projected revenue and expenses associated with the university's operations.

Shared Services: The units on campus that provide services to the university as a whole, such as Human Resources, Advancement, the Library, senior administration, student services, and IT Services. Occupancy costs, like utilities and custodial services, and student financial support are also included among shared services.

Solvency deficit: A deficit occurs in a pension plan when the value of its assets (cash and investments) is lower than the value of its liabilities (the value of all the benefits earned by members). A deficit on a solvency basis assumes that the pension plan is wound-up, such as when an employer goes out of business, and the plan must immediately purchase an investment like an annuity to pay out all earned benefits.

Solvency special payments: Mandated by the government, payments that must be made into the plan to pay down the solvency deficit.