



Planning and Budgeting

ANNUAL REPORT 2017-18



Queen's University,
Kingston, Ontario, Canada

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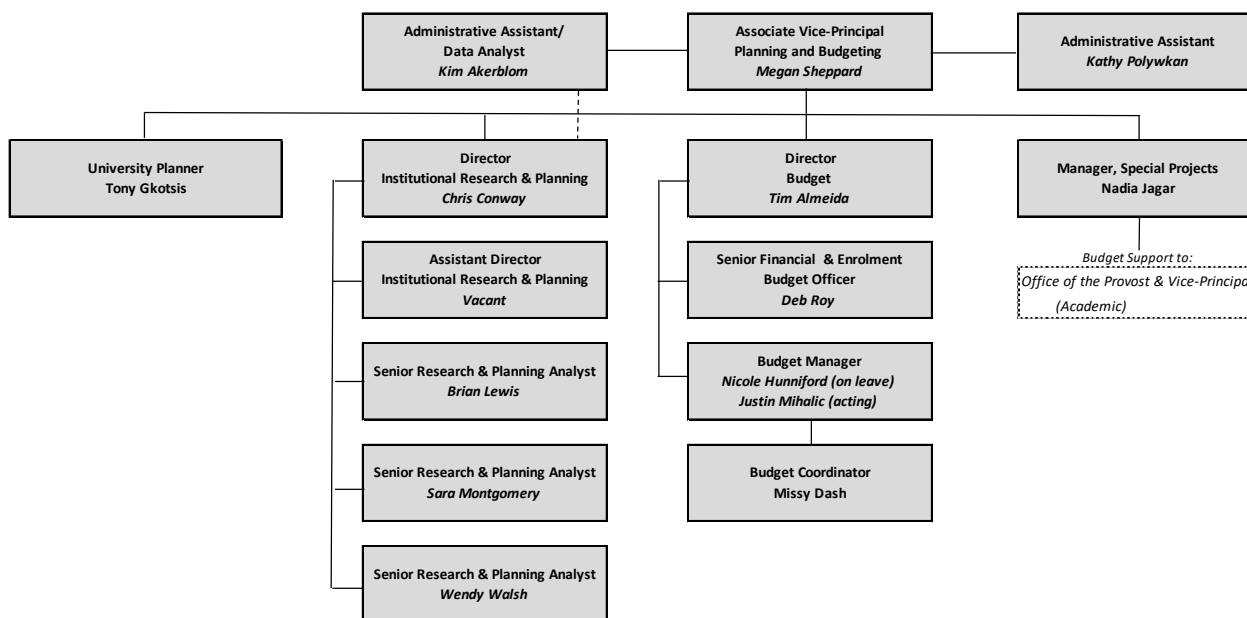
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The Office of Planning & Budgeting

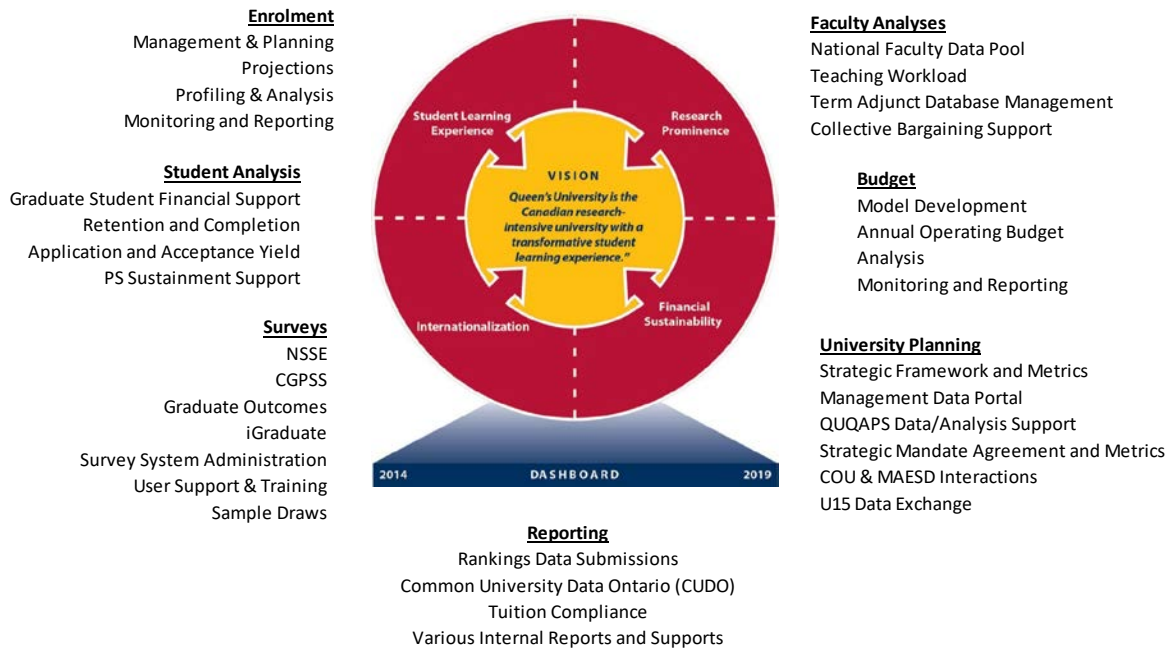
The Office of Planning & Budgeting consists of the Budget Office and the Office of Institutional Research and Planning (OIRP). The office is located on the second floor of Richardson Hall.

Figure 1: Office of Planning and Budgeting Organization Chart 2017



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; developing the University’s budget model; and coordinating the annual budget process which allocates resources consistent with the framework. In addition, 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 to academic and administrative units within the University.

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



The Office of 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; and
- Survey Analysis and Reporting (e.g. National Survey of Student Engagement (NSSE), Graduate Outcomes Surveys).

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 over the past few years 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.

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

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

We have identified university-wide targets that the University will work to achieve over the period 2014 - 2019. 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. The 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>).

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 – Residences and Housing and University Libraries for example – are also heavily influenced by the number and types of students at Queen's.

The enrolment planning and projection process at Queen's is led by the Strategic Enrolment Management Group (SEMG). 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 2017-18 plan is shown in Tables 1(a) – 1(c) below.

Table 1(a): 2017-18 Enrolment Plan Approved by Senate – Student Fall Headcount Intake

| Enrolment Report to the Senate Committee on Academic Development | | | | | | | | | | | 22-Feb-17 | |
|---|--------------|------------|-------------------|------------|--------------|------------|-------------------|------------|-------------------|------------|----------------------------------|------------|
| | | | | | | | | | | | Queen's University | |
| Table 1: Student Headcount Intake | | | | | | | | | | | Office of Planning and Budgeting | |
| Program | 2016 Actual | | 2017 Prev Planned | | 2017 Planned | | 2018 Prev Planned | | 2018 Updated Plan | | 2019 Planned | |
| | First Year | Upper Year | First Year | Upper Year | First Year | Upper Year | First Year | Upper Year | First Year | Upper Year | First Year | Upper Year |
| Undergraduate (Full-Time) | | | | | | | | | | | | |
| Arts & Science | | | | | | | | | | | | |
| BA/BAH | 1,405 | 29 | 1,505 | 85 | 1,505 | 75 | 1,505 | 100 | 1,505 | 75 | 1,505 | 75 |
| BSC/BSCH | 955 | 18 | 990 | 50 | 1,000 | 40 | 990 | 55 | 1,000 | 40 | 1,000 | 40 |
| BFAH | 15 | 0 | 30 | 0 | 20 | 0 | 30 | 0 | 20 | 0 | 20 | 0 |
| BMUS | 14 | 2 | 20 | 0 | 20 | 0 | 20 | 0 | 20 | 0 | 20 | 0 |
| BCMP/BCMPH | 133 | 0 | 150 | 5 | 160 | 5 | 150 | 5 | 160 | 5 | 160 | 5 |
| BPHEH | 50 | 0 | 55 | 0 | 0 | 0 | 55 | 0 | 0 | 0 | 0 | 0 |
| BSCH KINE | 124 | 0 | 125 | 0 | 160 | 0 | 125 | 0 | 160 | 0 | 160 | 0 |
| Con-Ed Arts/Science/Music | 234 | 0 | 225 | 0 | 230 | 0 | 225 | 0 | 230 | 0 | 230 | 0 |
| Distance Studies (BA1) | 14 | 7 | 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 | 2,944 | 56 | 3,125 | 140 | 3,120 | 120 | 3,125 | 160 | 3,120 | 120 | 3,120 | 120 |
| Commerce | 469 | 1 | 475 | 5 | 475 | 5 | 475 | 5 | 475 | 5 | 475 | 5 |
| Engineering | 699 | 14 | 730 | 15 | 720 | 15 | 730 | 15 | 720 | 15 | 720 | 15 |
| Bachelor Health Science | 0 | 0 | 0 | 0 | 35 | 0 | 0 | 0 | 35 | 0 | 50 | 0 |
| Nursing | 92 | 0 | 92 | 0 | 92 | 0 | 92 | 0 | 92 | 0 | 92 | 0 |
| Subtotal Direct Entry | 4,204 | 71 | 4,422 | 160 | 4,442 | 140 | 4,422 | 180 | 4,442 | 140 | 4,457 | 140 |
| Education (Yr 5 & Consec) | | 476 | | 500 | | 515 | | 473 | | 497 | | 450 |
| Law | 200 | 1 | 200 | 0 | 200 | 0 | 200 | 0 | 200 | 0 | 200 | 0 |
| Medicine | 100 | 0 | 100 | 0 | 102 | 0 | 100 | 0 | 103 | 0 | 104 | 0 |
| Nursing-Advanced Standing | | 46 | | 47 | | 46 | | 47 | | 46 | | 46 |
| Subtotal Second Entry | 300 | 523 | 300 | 547 | 302 | 561 | 300 | 520 | 303 | 543 | 304 | 496 |
| Subtotal Undergraduate (Fac/School) | 4,504 | 594 | 4,722 | 707 | 4,744 | 701 | 4,722 | 700 | 4,745 | 683 | 4,761 | 636 |
| Bader ISC | 106 | 10 | 120 | 20 | 115 | 15 | 120 | 20 | 120 | 15 | 125 | 15 |
| Post-Graduate Medicine | 181 | | 184 | | 181 | | 184 | | 181 | | 181 | |
| Graduate (Full-Time) | | | | | | | | | | | | |
| School of Graduate Studies | | | | | | | | | | | | |
| Research Masters | 560 | | 620 | | 543 | | 654 | | 569 | | 576 | |
| Professional Masters | 433 | | 544 | | 488 | | 556 | | 498 | | 519 | |
| Doctoral | 218 | | 294 | | 261 | | 308 | | 279 | | 279 | |
| Diploma | 11 | | 61 | | 54 | | 56 | | 67 | | 72 | |
| Subtotal SGS | 1,222 | | 1,519 | | 1,346 | | 1,574 | | 1,413 | | 1,446 | |
| Smith School of Business | | | | | | | | | | | | |
| Masters | 726 | | 707 | | 823 | | 717 | | 833 | | 833 | |
| Diploma | 157 | | 156 | | 170 | | 156 | | 180 | | 185 | |
| Subtotal SSB | 883 | | 863 | | 993 | | 873 | | 1,013 | | 1,018 | |
| Subtotal Graduate | 2,105 | | 2,382 | | 2,339 | | 2,447 | | 2,426 | | 2,464 | |
| Budgeted Total Enrolment | 6,896 | 604 | 7,408 | 727 | 7,379 | 716 | 7,473 | 720 | 7,472 | 698 | 7,531 | 651 |
| Additional Planned Growth* | | | | | | | | | | | 100 | |

*The additional planned growth will be in undergraduate enrolment. Additional discussions are underway regarding in which Faculty this will occur.

Table 1(b): 2017-18 Enrolment Plan Approved by Senate – Fall Full-Time Headcount and Annualized FFTE

| Enrolment Report to the Senate Committee on Academic Development | | | | | 22-Feb-17 | | | |
|---|--------------------------|---------------|---------------|---------------|--|-----------------|-----------------|-----------------|
| Table 2: Enrolment Summary | | | | | Queen's University Office of Planning and Budgeting | | | |
| Program | Fall Full-Time Headcount | | | | Annualized FFTE | | | |
| | Actual | Planned | | | Actual | Planned | | |
| | Fall 2016 | Fall 2017 | Fall 2018 | Fall 2019 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
| Undergraduate | | | | | | | | |
| Arts & Science | | | | | | | | |
| BA/BAH | 5,597 | 5,778 | 5,901 | 5,955 | 5,778.6 | 5,910.9 | 6,033.3 | 6,087.2 |
| BSC/BSCH | 3,545 | 3,691 | 3,806 | 3,823 | 3,568.2 | 3,701.8 | 3,814.6 | 3,830.8 |
| BFAH | 87 | 71 | 68 | 66 | 86.6 | 71.3 | 67.9 | 65.9 |
| BMUS | 76 | 78 | 78 | 76 | 83.6 | 87.3 | 86.6 | 84.4 |
| BCMP/BCMPH | 547 | 554 | 559 | 567 | 552.2 | 557.9 | 561.3 | 569.2 |
| BPHEH | 189 | 134 | 87 | 52 | 186.0 | 132.9 | 89.9 | 55.0 |
| BSCH KINE | 429 | 491 | 549 | 580 | 427.0 | 484.2 | 538.9 | 569.7 |
| Con-Ed Arts/Science/Music | 746 | 695 | 715 | 713 | 763.0 | 737.5 | 768.7 | 772.7 |
| Distance Studies (BA1) | 96 | 92 | 86 | 90 | 153.6 | 142.6 | 139.7 | 142.3 |
| Non-Degree/Certificate Programs | 46 | 43 | 43 | 43 | 221.7 | 208.6 | 208.6 | 208.6 |
| Subtotal Arts & Science | 11,358 | 11,627 | 11,892 | 11,965 | 11,820.5 | 12,035.0 | 12,309.5 | 12,385.8 |
| Commerce | 1,897 | 1,925 | 1,856 | 1,846 | 1,923.0 | 1,961.3 | 1,893.5 | 1,884.1 |
| Engineering | 3,011 | 3,004 | 2,966 | 2,943 | 3,163.4 | 3,148.6 | 3,111.0 | 3,090.4 |
| Bachelor Health Science | 1 | 36 | 63 | 101 | 20.4 | 53.2 | 77.6 | 114.7 |
| Nursing | 356 | 348 | 350 | 346 | 353.9 | 343.1 | 345.7 | 341.8 |
| Subtotal Direct Entry | 16,623 | 16,940 | 17,127 | 17,201 | 17,281.2 | 17,541.2 | 17,737.3 | 17,816.8 |
| Education (Yr 5 & Consec) | 476 | 515 | 497 | 450 | 863.4 | 820.9 | 822.0 | 822.0 |
| Law | 603 | 606 | 609 | 606 | 604.4 | 605.5 | 608.2 | 605.3 |
| Medicine | 402 | 400 | 401 | 406 | 400.0 | 400.7 | 401.7 | 406.7 |
| Nursing-Advanced Standing | 95 | 91 | 91 | 91 | 146.8 | 135.0 | 135.0 | 135.0 |
| Subtotal Second Entry | 1,576 | 1,612 | 1,598 | 1,553 | 2,014.6 | 1,962.1 | 1,966.9 | 1,969.0 |
| Subtotal Undergraduate (Fac/School) | 18,199 | 18,552 | 18,725 | 18,754 | 19,295.8 | 19,503.3 | 19,704.2 | 19,785.8 |
| Bader ISC | 116 | 130 | 135 | 140 | 159.7 | 181.0 | 186.0 | 191.0 |
| Post-Graduate Medicine | 527 | 541 | 545 | 549 | 529.5 | 539.0 | 543.0 | 547.0 |
| Graduate | | | | | | | | |
| School of Graduate Studies | | | | | | | | |
| Research Masters | 1,108 | 985 | 1,001 | 1,080 | 1,045.7 | 1,018.3 | 1,031.4 | 1,108.1 |
| Professional Masters | 682 | 723 | 753 | 793 | 739.1 | 851.7 | 903.7 | 949.1 |
| Doctoral | 1,177 | 1,154 | 1,112 | 1,246 | 1,174.1 | 1,185.3 | 1,148.2 | 1,282.7 |
| Diploma | 12 | 54 | 67 | 72 | 13.2 | 54.3 | 63.7 | 77.7 |
| Subtotal SGS | 2,979 | 2,916 | 2,933 | 3,191 | 2,972.1 | 3,109.6 | 3,147.0 | 3,417.6 |
| Smith School of Business | | | | | | | | |
| Masters | 815 | 933 | 1,003 | 1,003 | 813.3 | 933.0 | 1,003.0 | 1,003.0 |
| Diploma | 157 | 170 | 180 | 185 | 98.0 | 110.0 | 120.0 | 125.0 |
| Subtotal SSB | 972 | 1,103 | 1,183 | 1,188 | 911.3 | 1,043.0 | 1,123.0 | 1,128.0 |
| Subtotal Graduate | 3,951 | 4,019 | 4,116 | 4,379 | 3,883.4 | 4,152.6 | 4,270.0 | 4,545.6 |
| Budgeted Total Enrolment | 22,793 | 23,242 | 23,521 | 23,822 | 23,868.4 | 24,375.9 | 24,703.2 | 25,069.4 |

Table 1(c): 2017-18 Enrolment Plan Approved by Senate – Details for Selected Student Subgroups

| Enrolment Report to the Senate Committee on Academic Development | | | 22-Feb-17 | |
|---|-----------------------------|---------------------------|---|---------------------------|
| | | | Queen's University | |
| Table 3: Details for Selected Student Subgroups | | | Office of Planning and Budgeting | |
| Student Subgroup | Fall Headcount | Annualized FFTE | Fall Headcount | Annualized FFTE |
| | Actual Fall 2015 | Actual 2015-16 | Actual Fall 2016 | Actual 2016-17 |
| Part-Time Undergraduate | 1,193 | 926.9 | 1,348 | 1,202.5 |
| Summer Undergraduate | -- | 793.7 | -- | 1,029.5 |
| Undergraduate Exchange | | | | |
| Away on Exchange | 234 | 354.5 | 299 | 395.8 |
| Here on Exchange | 492 | 371.4 | 491 | 377.1 |
| Net Exchange | -258 | -16.9 | -192 | -192.0 |
| Undergraduate Distance Career | 59 | 93.9 | 96 | 153.6 |
| Part-Time Graduate | 459 | 137.4 | 603 | 174.4 |
| International Undergraduate (as % of Total)* | 3.8 | 3.8 | 4.9 | 4.8 |
| International Graduate (as % of Total)* | 15.1 | 16.8 | 16.0 | 17.8 |

*The percentage of international undergraduate and graduate students listed above includes only visa students - those paying international tuition and fees. 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 Table 1 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 55% of total enrolments with declared Arts concentrations;
- Students in the three largest Bachelor of Science programs (not including General Arts and Science) constitute 61% 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 46% in the STEM disciplines and about 54% in the Humanities, Social Sciences, Law, Education and Management.

Table 2: Enrolment in Selected Degree Program Concentrations, 2016-17

| Undergraduate Degree Programs | | | Graduate Degree Programs | | | | | | | | |
|-------------------------------|----------------------------|------------------------|--------------------------|-----------------------------------|-----------------------------|--------------------|-----------------------------|--------------------------|------------------------|--------------------|-------|
| Degree | Concentration | Enrol | Degree | Concentration | Enrol | Degree | Concentration | Enrol | Degree | Concentration | Enrol |
| Arts | General Arts And Science | 1,791 | Science | General Arts And Science | 1,113 | MA | Economics | 47 | PhD | Cultural Studies | 67 |
| | Political Studies | 614 | | Life Sciences | 928 | | Political Studies | 33 | | Elec & Comp Eng | 63 |
| | Psychology | 442 | | Biology | 551 | | History | 32 | | Computing | 63 |
| | Economics | 425 | | Kinesiology | 436 | | Sociology | 30 | | Psychology | 61 |
| | English Lang & Lit | 413 | | Biochemistry | 196 | | Cultural Studies | 24 | | Chemistry | 61 |
| | History | 410 | | Mathematics | 154 | | Classics | 21 | | Education | 60 |
| | Sociology | 371 | | Chemistry | 147 | | English Lang & Lit | 21 | | English Lang & Lit | 59 |
| | Global Development Studies | 335 | | Psychology | 136 | | Gender Studies | 21 | | Economics | 58 |
| | Applied Economics | 241 | | Biology - Psychology | 127 | | Art History | 18 | | Geography | 57 |
| | Health Studies | 213 | | Environmental Studies | 115 | | Philosophy | 18 | | Management | 56 |
| | Philosophy | 209 | | Geological Sciences | 79 | All Other Programs | 37 | Mech & Mtl Eng | 56 | | |
| | Film And Media | 176 | | Physics | 70 | Subtotal | 302 | History | 54 | | |
| | Geography | 164 | | Geography | 41 | MASc | Mech & Mtl Eng | 56 | Civil Engineering | 50 | |
| | Art History | 147 | | Environmental Biology | 34 | | Civil Engineering | 47 | Political Studies | 47 | |
| | Drama | 141 | | Statistics | 33 | | Elec & Comp Eng | 34 | Biology | 43 | |
| | Gender Studies | 119 | | All Other Programs | 98 | | Chemical Engineering | 33 | Phys, Eng Phys & Astro | 42 | |
| | Classical Studies | 107 | | Total | 4,258 | | Mining Engineering | 17 | Chemical Engineering | 34 | |
| | French Studies | 87 | | Degree Concentration Enrol | | | Geological Sci & Geolog Eng | 17 | Kine & Health Studies | 33 | |
| | Religious Studies | 60 | | Engineering | | | All Other Programs | 15 | Art History | 32 | |
| | Linguistics | 51 | | Engineering (1st Year) | 672 | | Subtotal | 219 | Neuroscience | 29 | |
| All Other Programs | 144 | Mechanical Engineering | 528 | MSc | Computing | | 58 | Sociology | 24 | | |
| Total | 6,660 | Chemical Engineering | 336 | | Biology | | 53 | Mathematics & Statistics | 23 | | |
| | | Civil Engineering | 327 | | Neuroscience | 50 | Rehabilitation Science | 21 | | | |
| | | Electrical Engineering | 201 | | Kine & Health Studies | 45 | Law | 21 | | | |
| | | Computer Engineering | 192 | | Biomed & Molecular Sci | 43 | Biomed & Molecular Sci | 21 | | | |
| | | Engineering Physics | 178 | | Public Health Sciences | 43 | Pathology & Molec Med | 20 | | | |
| | | Mining Engineering | 172 | | Chemistry | 41 | All Other Programs | 113 | | | |
| | | Math & Engineering | 158 | | Geological Sci & Geolog Eng | 33 | PhD Total | 1,268 | | | |
| | | Geological Engineering | 149 | | Psychology | 26 | Total | 16,541 | | | |
| | | Elec & Comp Eng | 69 | | Phys, Eng Phys & Astro | 25 | | | | | |
| | | Engineering Chemistry | 69 | Mathematics & Statistics | 23 | | | | | | |
| | | Total | 3,051 | All Other Programs | 48 | | | | | | |
| | | | | Subtotal | 488 | | | | | | |
| | | | | MScOT | Occupational Therapy | 150 | | | | | |
| | | | | MScPT | Physical Therapy | 145 | | | | | |

(Fall term full- and part-time headcount enrolment excluding students here on exchange)
 (Table provides detail on selected large programs and/or programs with a variety of concentrations)

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.

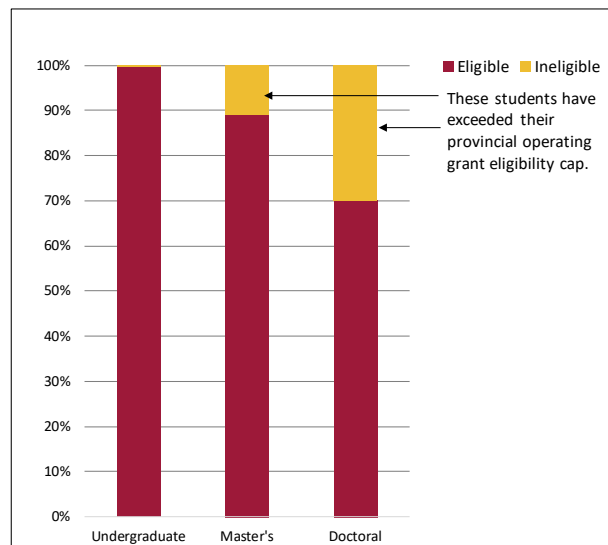
Table 3 and Figure 4 show:

- 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 30% 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, 2016-17

| Operating Grant Eligibility | Immigration Status | |
|-----------------------------|--------------------|---------------|
| | International | Domestic |
| Undergraduate Count | 1,014 | 19,079 |
| Eligible | 3.06% | 99.86% |
| Ineligible | 96.94% | 0.14% |
| Masters Count | 648 | 2,706 |
| Eligible | 1.08% | 88.95% |
| Ineligible | 98.92% | 11.05% |
| Doctoral Count | 326 | 942 |
| Eligible | 4.91% | 69.96% |
| Ineligible | 95.09% | 30.04% |
| Total Count | 1,988 | 22,727 |
| Eligible | 2.72% | 97.32% |
| Ineligible | 97.28% | 2.68% |

Figure 4: Domestic Student Operating Grant Eligibility, 2016-17



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 | | | | | | | | | |
|------------------------------|-----------------|-------|-------|------|-------|------|------|------|-------|-------|
| | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
| Arts and Science | | | | | | | | | | |
| Social Sciences | 81.8 | 86.4 | 86.9 | 88.4 | 84.5 | 81.0 | | | | |
| Physical Sciences | 93.3 | 93.0 | 95.9 | 92.3 | 81.4 | 90.0 | | | | |
| Kinesiology/Phys Ed | 92.8 | 91.7 | 95.1 | 96.6 | 97.6 | 92.9 | 93.8 | 94.3 | 87.9 | 95.0 |
| Mathematics | 92.9 | 94.9 | 85.0 | 90.7 | 80.6 | 79.3 | | | | |
| Humanities | 86.8 | 85.1 | 86.8 | 85.9 | 82.9 | 80.8 | | | | |
| Other Arts & Science * | | | | | | | 85.4 | 85.7 | 84.0 | 84.4 |
| Fine and Applied Arts | 84.9 | 84.4 | 85.8 | 89.0 | 78.3 | 77.2 | 81.9 | 84.5 | 82.5 | 78.1 |
| Computer Science | 81.1 | 80.4 | 79.5 | 85.8 | 85.3 | 78.8 | | | | |
| Agri/Bio Sciences | 87.5 | 90.2 | 89.3 | 91.6 | 85.6 | 88.3 | | 79.2 | 88.0 | 82.8 |
| Consecutive Education | 98.7 | 98.9 | 99.1 | 99.4 | 98.7 | 98.0 | 99.5 | 99.6 | 99.5 | 99.2 |
| Engineering | 88.3 | 91.6 | 89.8 | 92.6 | 89.3 | 87.3 | 89.8 | 86.8 | 89.2 | 90.4 |
| Health Sciences | | | | | | | | | | |
| Nursing | 93.4 | 81.6 | 89.3 | 96.2 | 87.4 | 87.7 | 89.0 | 87.9 | 90.2 | 87.0 |
| Medicine | 96.3 | 100.0 | 100.0 | 99.0 | 100.0 | 99.0 | 99.0 | 98.0 | 100.0 | 100.0 |
| Therapy and Rehab | 94.1 | | | 91.3 | | | | | | |
| Law | 96.3 | 97.5 | 92.5 | 92.5 | 89.8 | 92.4 | 92.0 | 95.6 | 96.2 | 96.2 |
| Commerce | 96.3 | 95.5 | 93.9 | 95.7 | 97.3 | 92.7 | 97.2 | 94.0 | 93.1 | 97.8 |
| Queen's | 89.8 | 91.2 | 90.8 | 92.2 | 88.9 | 87.8 | 90.2 | 89.5 | 88.7 | 89.5 |

* Common first-year Arts & Science program begins in 2006

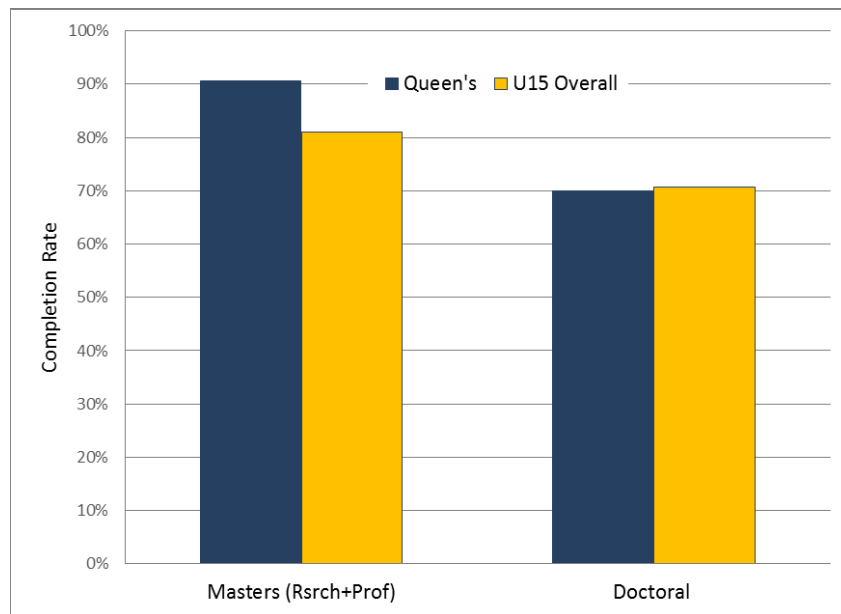
Undergraduate retention and degree completion rates have a number of applications in academic planning. First, they are relevant to cyclical academic program reviews (QUQAPS), alone or in conjunction with comparative data from other programs/institutions, and provide a basis for exploring student success, 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.) 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, 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

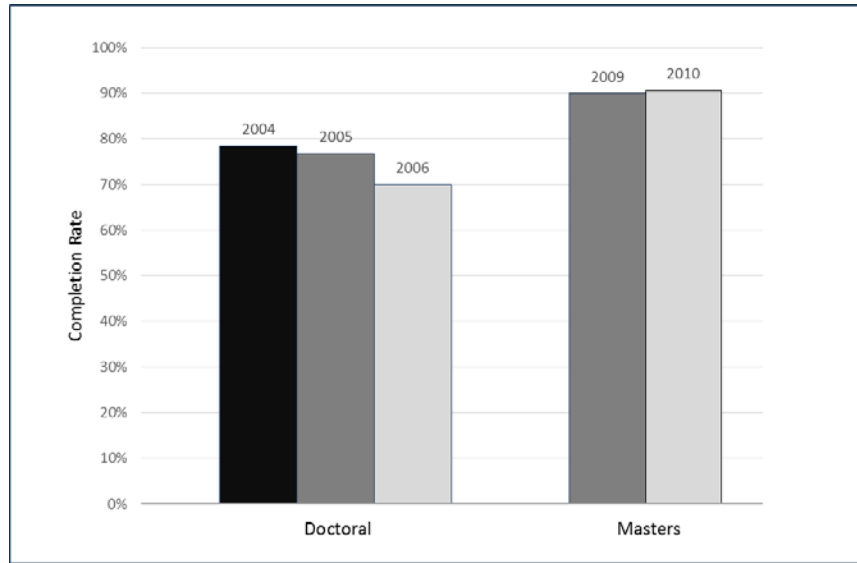
At the graduate level, 91% of Queen’s students in research and professional masters programs, and 70% of Queen’s students in doctoral programs, graduate within five and nine years of program start respectively. The doctoral program 9-year completion rate has declined for each of the past three years while the masters rate has remained relatively constant. See Figures 5 and 6.

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



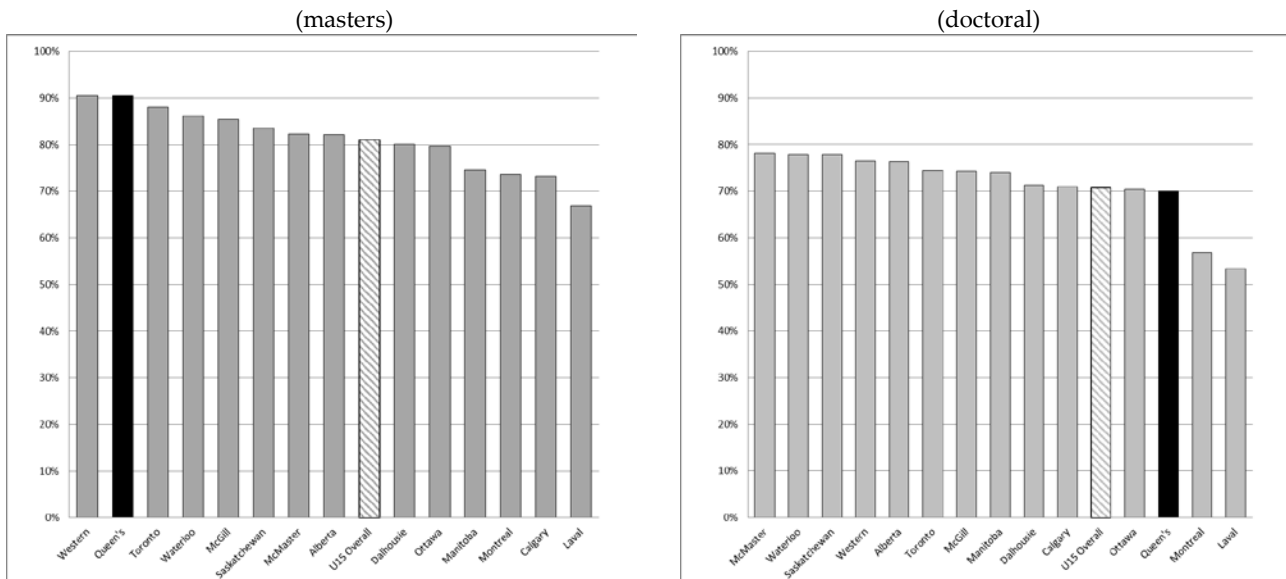
Note: Professional masters programs have been included in the U15 Masters Time-To-Completion report only since the 2009 cohort.

Figure 6: Queen's University Doctoral and Masters Completion Rates over Time by Year of Entry



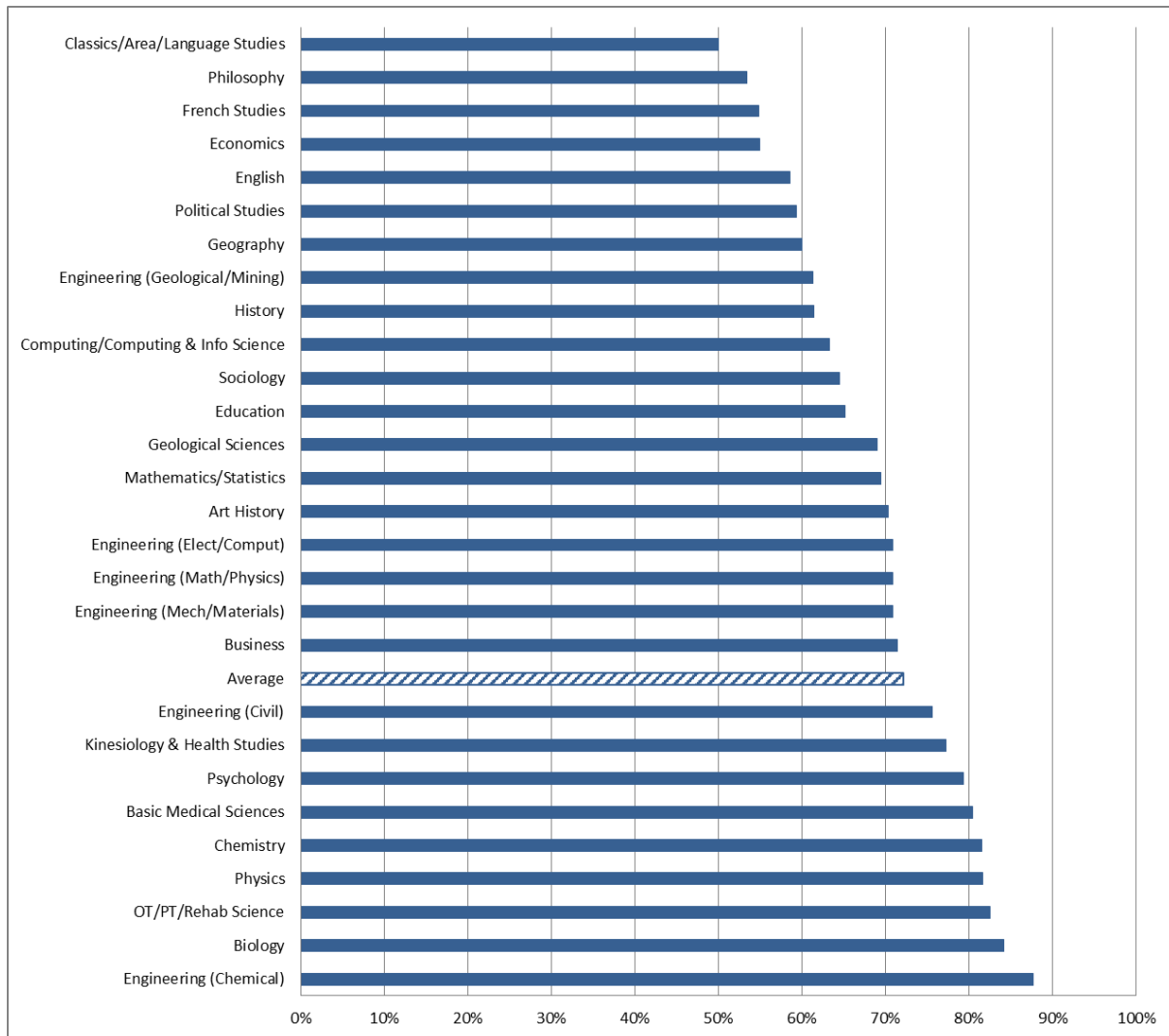
The decline in Queen's doctoral completion rate has resulted in a change in Queen's relative position among the U15 universities from third (2005 entering cohort) to twelfth (2006 entering cohort) as indicated in Figure 7.

Figure 7: Masters (2010 Entering Cohort) and Doctoral (2006 Entering Cohort) 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 (10 of the 12 lowest completion rates fall within the Humanities and Social Sciences). Only doctoral programs offered at Queen’s with entrants in 2006 are displayed in Figure 8.

Figure 8: Doctoral Completion Rates by Program – U15 Overall (2006 Entering Cohort)

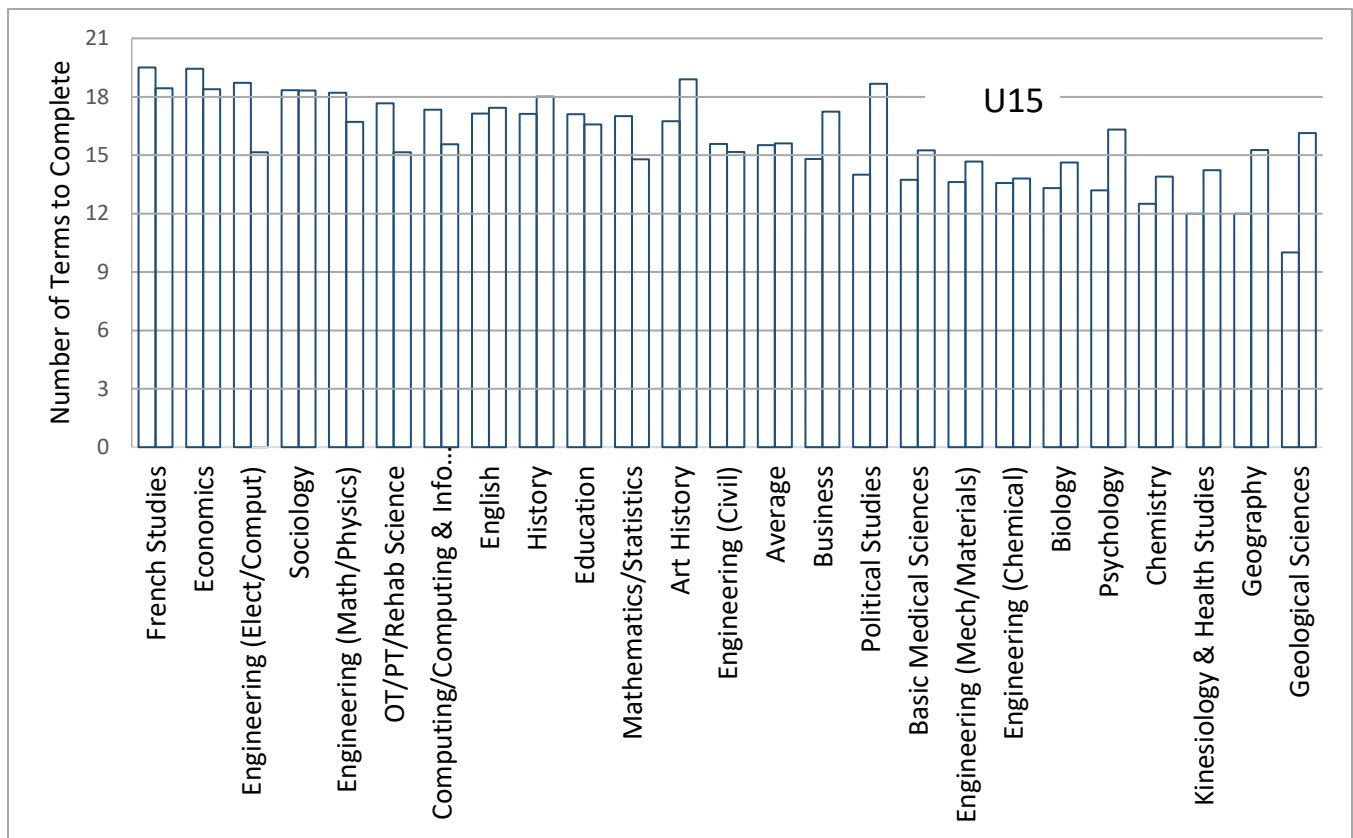


Masters programs show a similar degree of variation in completion rates across programs, although Humanities and Social Sciences program completion rates are less different from those in STEM programs as compared to doctoral programs.

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 pages 9 and 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. 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 (2006 Entering Cohort)



Though the operating grant eligibility cap is not generally an issue for masters students (until and unless they pursue doctoral programs), timely degree completion is also desirable as a response to wide variation in masters degree time to completion.

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, 2016-17

| Graduate | | Undergraduate | | | |
|-----------------------------|---------------|---------------------------------|----------|--------------------------|---------------|
| Program of Study | % Female | Program of Study | % Female | Program of Study | % Female |
| School of Business (all) | 33.01% | Arts and Science | 67.09% | Health Sciences | |
| School of Graduate Studies | 54.32% | <i>Highest Female %:</i> | | Medicine | 53.10% |
| <i>Highest Female %:</i> | | Classics, Earth System Science, | | Nursing | 90.59% |
| Epidemiology | 100.00% | German Studies, | 100.00% | Business | 47.93% |
| Art Conservation | 95.65% | Jewish Studies | | Law | 49.42% |
| Occupational Therapy | 92.67% | | | Education | 84.40% |
| Nursing | 88.57% | Visual Art | 98.41% | Engineering | 29.24% |
| Art History | 86.00% | French Studies | 95.40% | <i>Highest Female %:</i> | |
| Gender Studies | 85.71% | Fine Art | 93.02% | Engineering Chemistry | 52.17% |
| Primary Health Care Nursing | 82.76% | Gender Studies | 92.44% | Geological Engineering | 44.62% |
| Public Health Sciences | 76.03% | Health Studies | 92.02% | Chemical Engineering | 42.28% |
| Aging And Health | 75.00% | Environmental Studies | 91.30% | <i>Lowest Female %:</i> | |
| Religious Studies | 75.00% | Biology - Psychology | 90.55% | Applied Science | 14.29% |
| Psychology | 74.71% | Psychology | 86.85% | Elec & Comp Eng | 11.90% |
| Anatomical Sciences | 74.07% | Art History | 85.71% | Mining Technology | 11.11% |
| Education | 70.75% | Linguistics | 84.31% | | |
| Rehabilitation Science | 70.37% | Global Development Studies | 83.58% | | |
| Cultural Studies | 69.23% | Drama | 82.98% | | |
| <i>Lowest Female %:</i> | | English Lang & Lit | 82.81% | | |
| Pharmacology & Toxicology | 33.33% | Environmental Studies | 81.74% | | |
| Chemical Engineering | 32.00% | <i>Lowest Female %:</i> | | | |
| Mathematics & Statistics | 30.43% | Computer Science | 29.31% | | |
| Grad Studies | 29.41% | Physics | 28.57% | | |
| Mining Engineering | 28.57% | Astrophysics | 26.67% | | |
| Civil Engineering | 25.47% | Software Design | 20.87% | | |
| Mech & Mtl Eng | 25.00% | Computing And Mathematics | 20.00% | | |
| Phys, Eng Phys & Astro | 22.08% | Computing | 20.00% | | |
| Microbiology & Immunology | 20.00% | Mathematical Physics | 18.75% | | |
| Risk & Policy Regulation | 20.00% | Indigenous Studies | 0.00% | | |
| Computing | 19.01% | | | | |
| Biochemistry | 16.67% | | | | |
| Elec & Comp Eng | 15.50% | | | | |
| Adv Design & Manufacturing | 0.00% | | | | |
| Physiology | 0.00% | | | | |
| Graduate Overall | 49.49% | Undergraduate Overall | | | 59.01% |

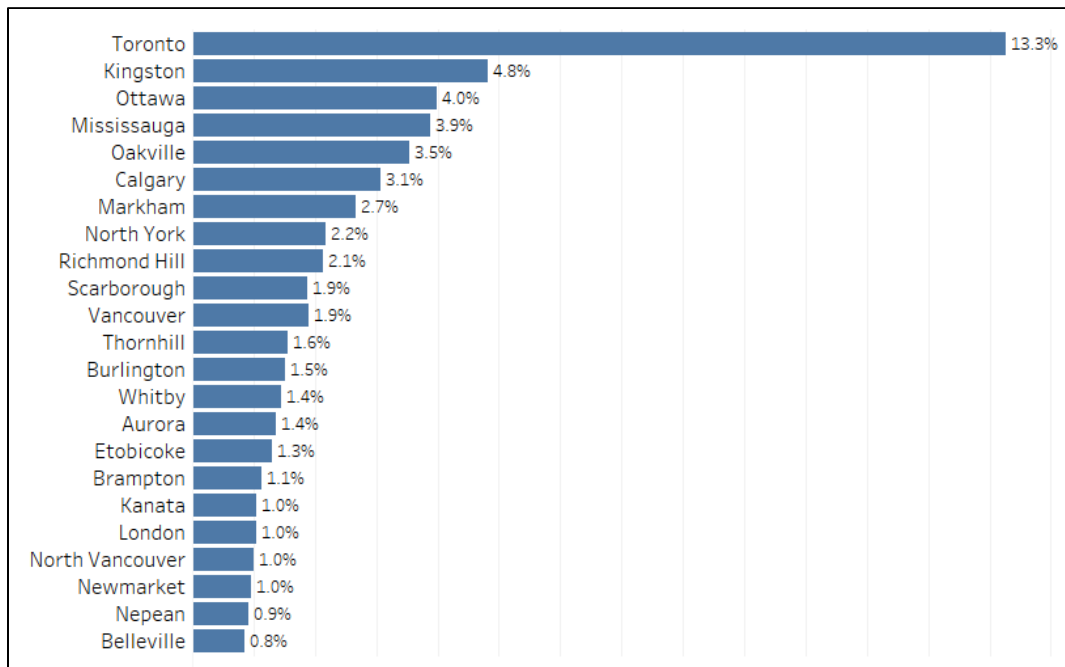
7) Student Origins

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. The current political climate in the United States has led to decreased international student

applications to study in that country. It is too early to tell what if any long-term impact this climate will have on future applications to or enrolments at institutions in the US and Canada.

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

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



Ontario provides the majority of both undergraduate students (82%) and graduate students (79%); provinces of origin other than Ontario for undergraduate and graduate students are shown in Figure 11.

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

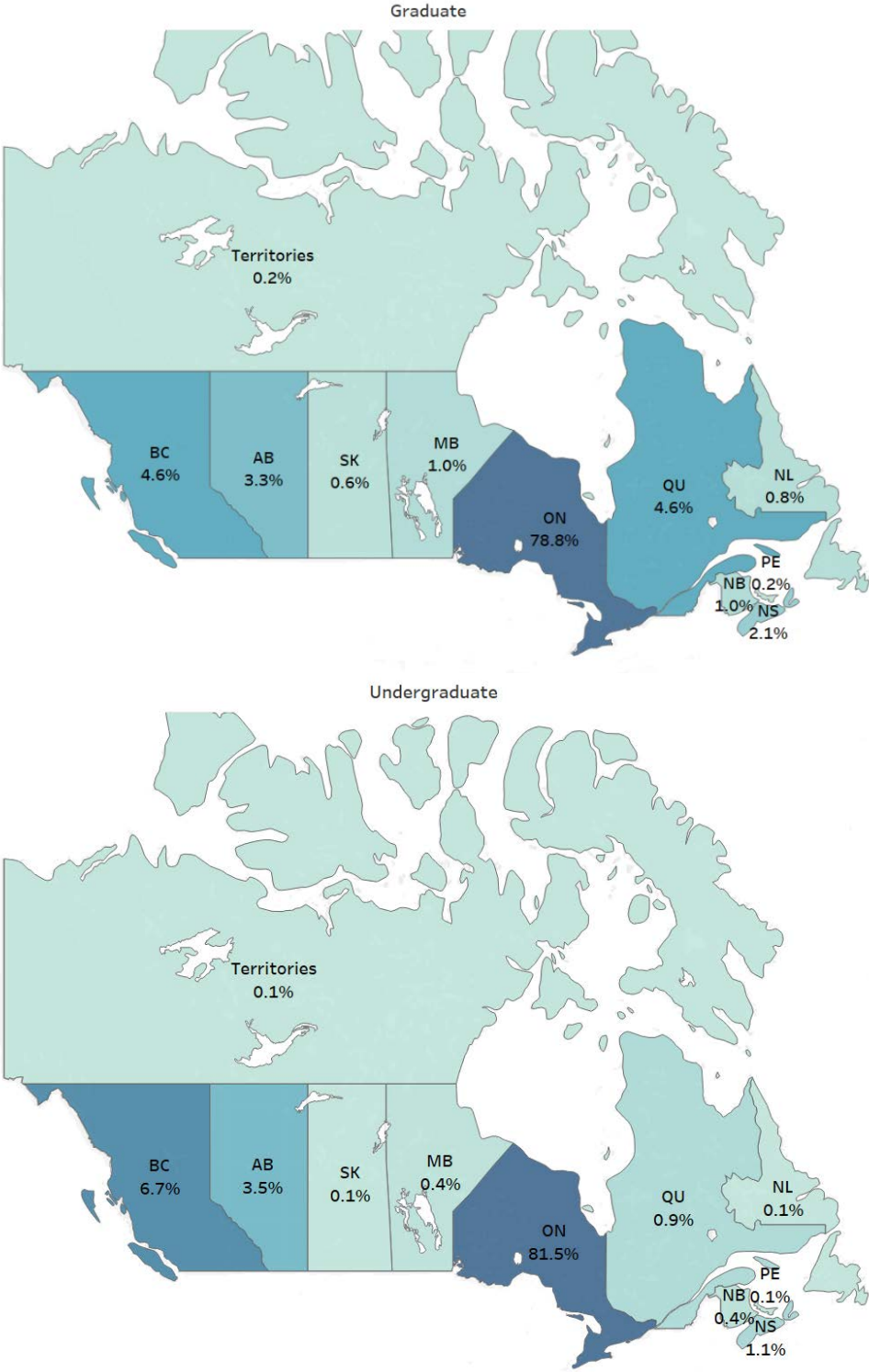
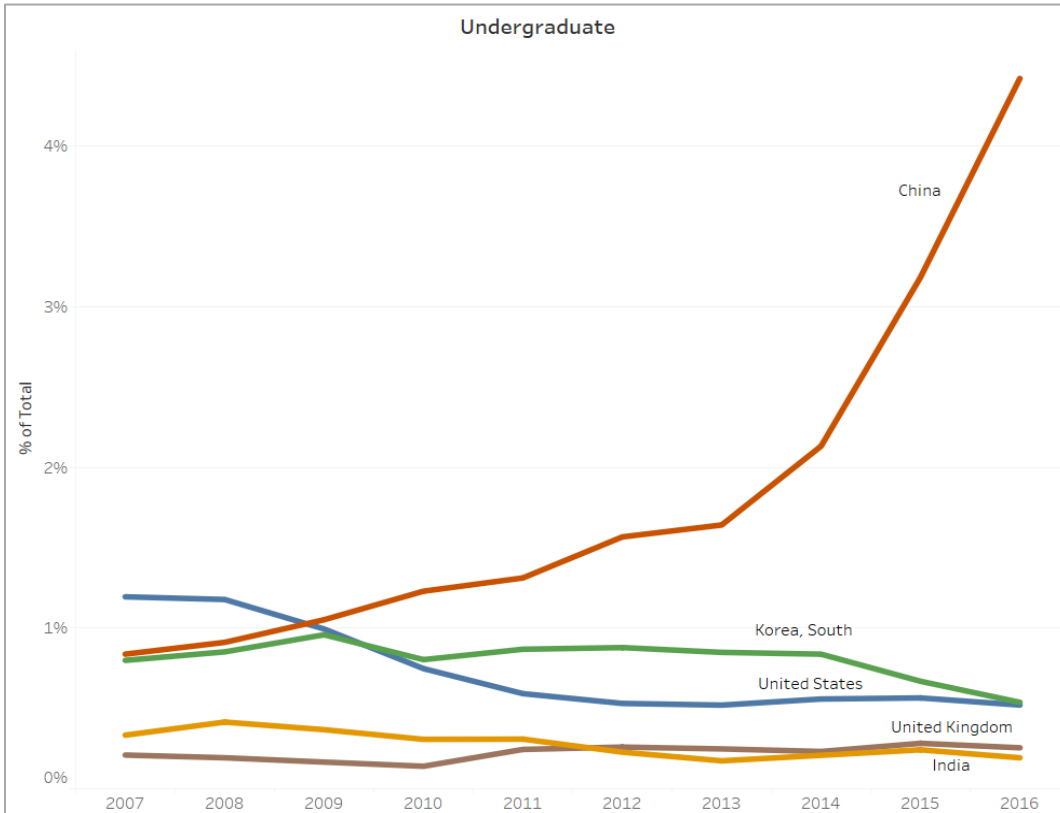
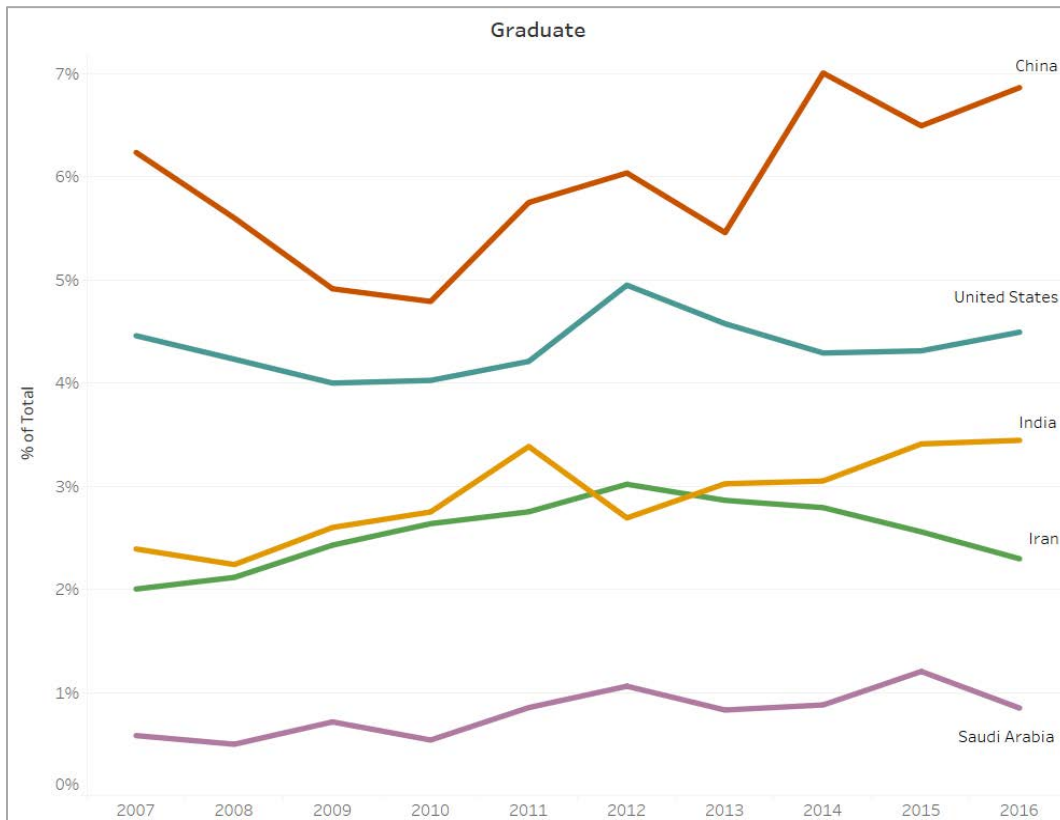


Figure 12: Most Represented Countries of Citizenship (Percent of Total Full-Time)



Figures 13-16 show the proportion of international undergraduate and graduate students in various Faculties and concentrations. The number of foreign nations represented in each area of concentration indicates that programs with the largest proportion of international students are not necessarily those with the greatest number of countries of origin. Comparator lines show the overall proportion of international students in each Faculty/School.

Figure 13: Percent International Undergraduate Students in Arts and Science

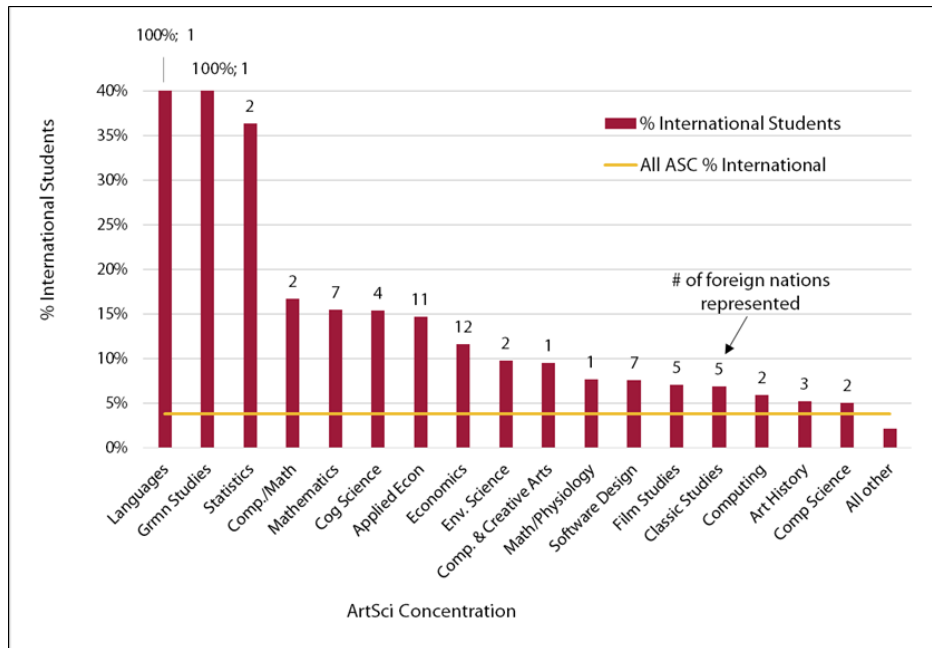


Figure 14: Percent International Undergraduate Students in Engineering and Applied Science, Smith School of Business, Nursing and Education

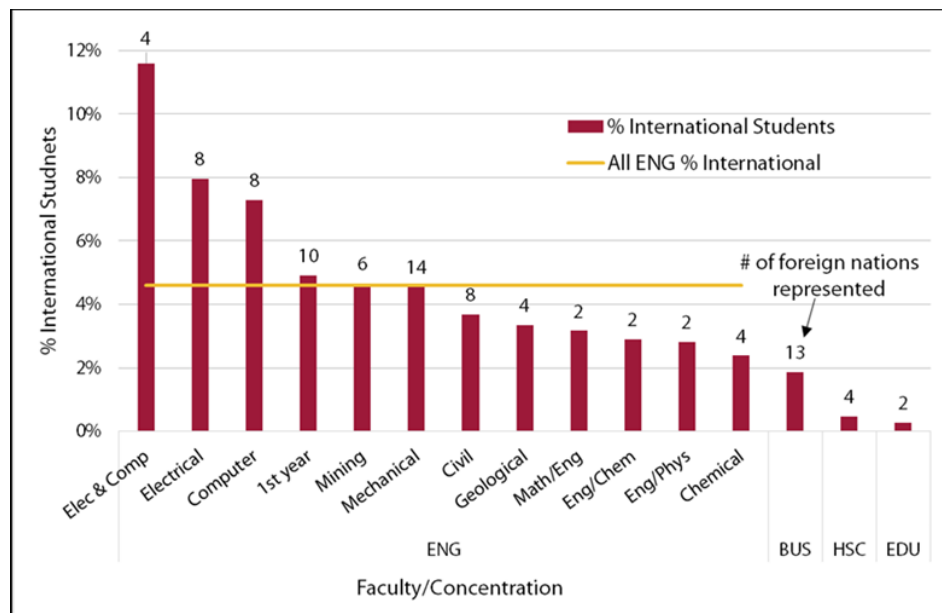


Figure 15: Percent International Graduate Students in Smith School of Business

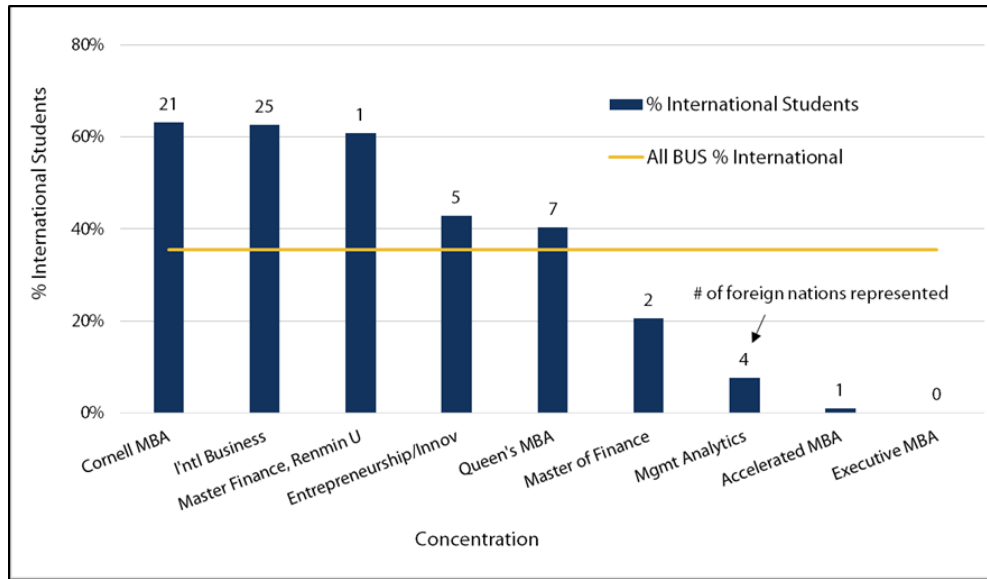
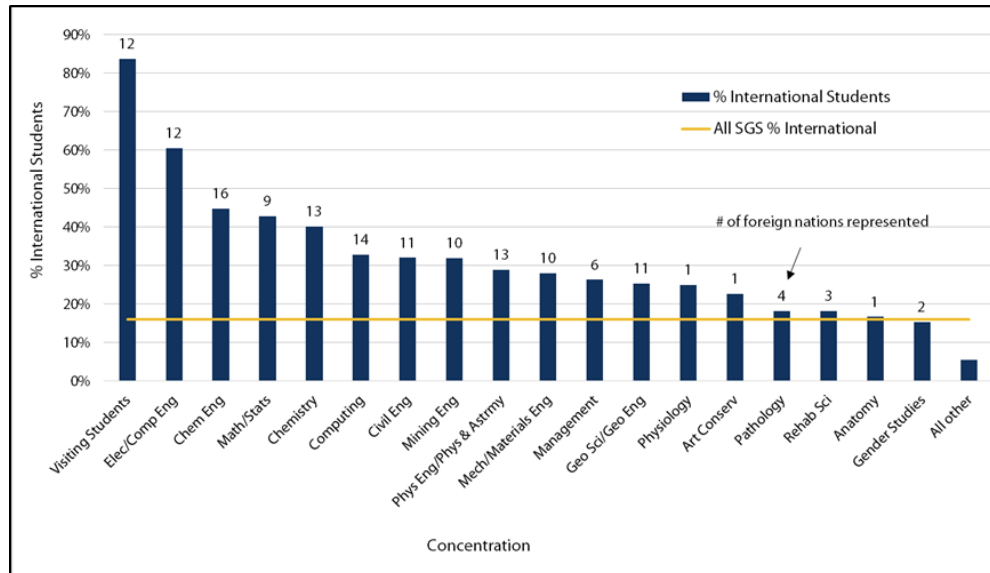


Figure 16: Percent International Graduate Students in School of Graduate Studies



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 60% 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 three main categories. The first contains those students enrolled at Trent University in the Queen’s-Trent Concurrent Education program. The second consists of “non-program” students – primarily visiting students and those on letters of permission. The third, about 60 percent of the total, is comprised of students who are enrolled primarily or exclusively at Queen’s in a formal program of study. Table 6 presents a profile of those students in the third group only. About three-fourths of these part-time students are enrolled 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 | 805 | 0.175 | 140.87 | Female | 54.91% |
| Students Studying in Winter Term | 882 | 0.187 | 165.13 | Male | 45.09% |
| Students Studying in Fall or Winter Term | 1,157 | 0.264 | 306.00 | | |
| Faculty of Enrolment/Plan of Study | | | Year of Study | | |
| | Percent | | | Percent | |
| Arts and Science | | | First | 15.78% | |
| BA/BAH | 57.89% | | Second | 18.39% | |
| BSc/BScH | 11.30% | | Third | 21.74% | |
| BCmp/BCmpH | 5.71% | | Fourth+ | 44.10% | |
| Other | 1.24% | | | | |
| Subtotal | 76.15% | | | | |
| Business | 0.99% | | | | |
| Education | 0.50% | | | | |
| Engineering | 21.12% | | | | |
| Health Sciences (Nursing) | 1.24% | | | | |

9) *Summer Term Enrolment Profile*

Summer term undergraduate enrolments differ significantly from those in the Fall and Winter terms. About 5,200 students study during either or both of the May-June or July-August sessions of Summer term: medical residents (9% of the total), students enrolled in BISC (2%) and on-campus students (89%). Just under 60% 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 | 4,858 | 0.128 | 621.7 | Post-Graduate Medical Residents | 547 | 9.33% |
| July | 3,680 | 0.092 | 339.6 | Bader International Study Centre | 111 | 1.89% |
| Unique Total | 5,192 | 0.185 | 961.3 | Main Campus | 5,204 | 88.78% |

| May Count Date Main Campus Student Composition | | | | | |
|--|-------|---------|---------------|-------|---------|
| Type of Study | Count | Percent | Year of Study | Count | Percent |
| Full-Time | 639 | 13.40% | First | 446 | 9.36% |
| Part-Time | 4,128 | 86.60% | Second | 1,292 | 27.10% |
| | | | Third | 1,559 | 32.70% |
| | | | Fourth | 992 | 20.81% |
| | | | Fifth | 14 | 0.29% |
| | | | Sixth | 188 | 3.94% |
| | | | Seventh | 276 | 5.79% |

| Program Enrolment | Count | Percent | Gender | Count | Percent |
|--------------------|-------|---------|--------|-------|---------|
| Non-Degree Program | 451 | 8.64% | Female | 3,096 | 64.95% |
| Degree Program | 4,767 | 91.36% | Male | 1,671 | 35.05% |

| Faculty/Program of Study | Count | Percent | International/Domestic | Count | Percent |
|---------------------------|--------------|----------------|---------------------------------|-------|---------|
| Arts and Science | 2,999 | 57.47% | International | 180 | 3.78% |
| BA/BAH | 1,416 | 27.14% | Domestic | 4,587 | 96.22% |
| BCMP/BCMPH | 136 | 2.61% | | | |
| BSc/BScH | 934 | 17.90% | | | |
| Non-Degree | 436 | 8.36% | | | |
| Other | 77 | 1.48% | | | |
| Business | 487 | 9.33% | | | |
| Engineering * | 722 | 13.84% | | | |
| Education ** | 839 | 16.08% | | | |
| Health Sciences (Nursing) | 171 | 3.28% | | | |
| Total | 5,218 | 100.00% | Distance Career Students | | 139 |
| | | | Letters of Permission | | 99 |

* 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 3).

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.

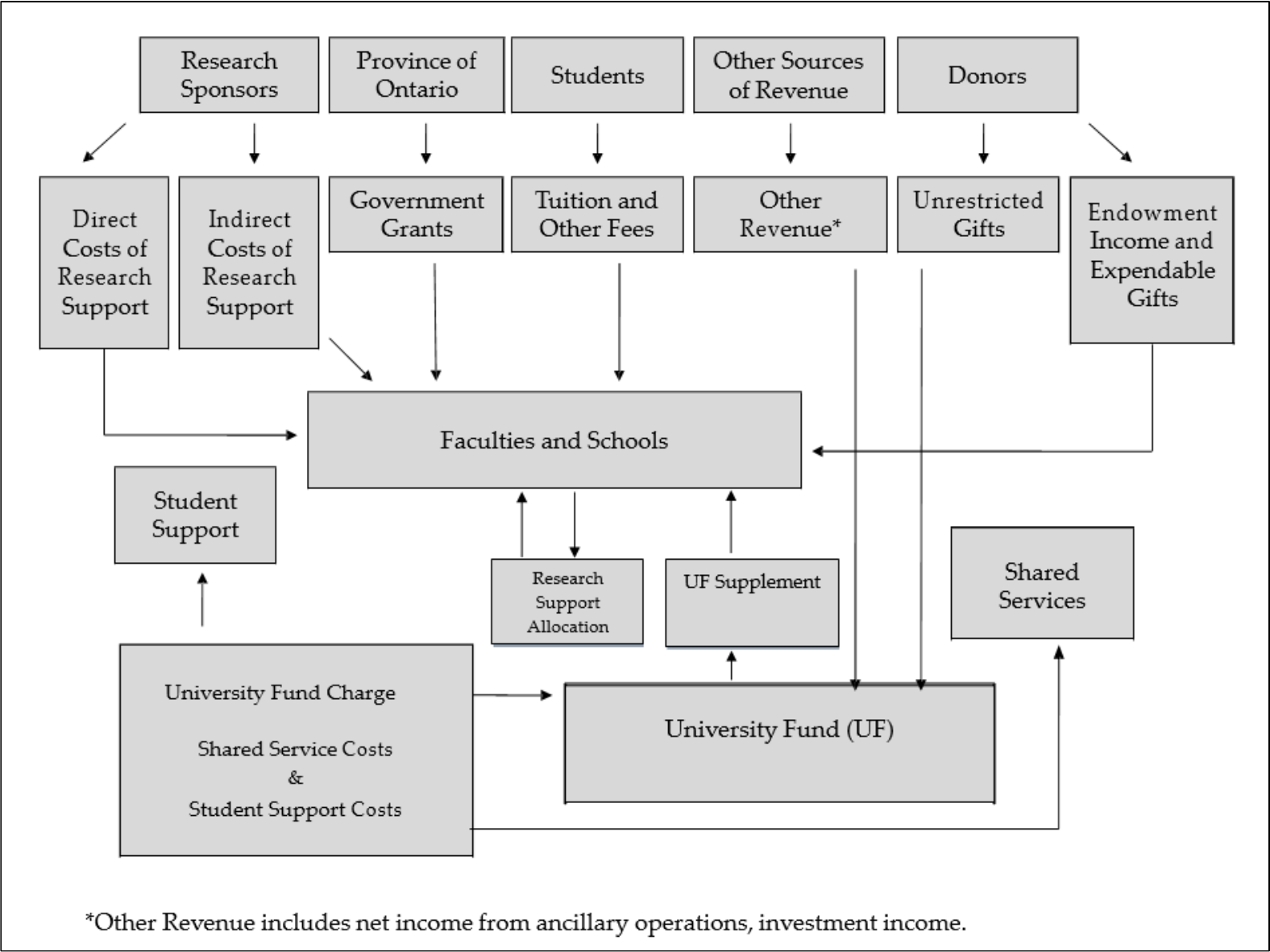
The net budgets (gross revenues less indirect costs) of the Faculties and Schools support their direct costs, including, of course, the provision of their education programming.

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



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).

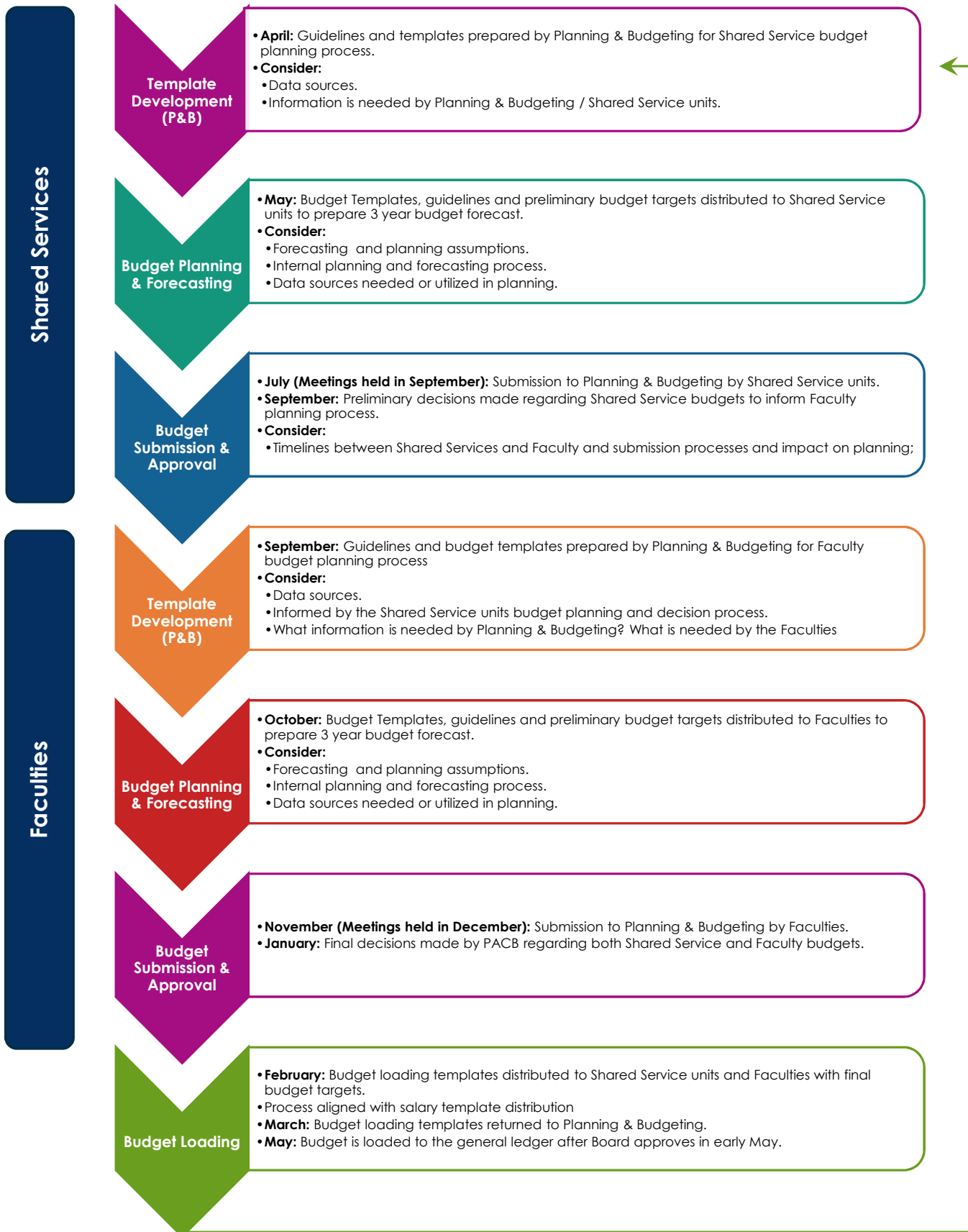
The detailed budget submissions include:

- 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)
- Standard Service Level Definitions
- 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

Historically, the Province has provided operating funding through a variety of grants. (For more details on operating grants, refer to the "Faculty and School Revenue Attribution Drivers" section and Appendix 2: Glossary of Terms.) Typically, the grants fell into three broad categories. The first contains grants related to enrolment or enrolment growth that reflect different rates of per-student funding across programs:

- **The Base Operating Grant (BOG)** constitutes the majority of the Provincial grant. It funds enrolments according to a formula based on differing program cost weights (BIU) adjusted for tuition charged (formula fees).
- **Undergraduate Accessibility Funding** allocates grants for undergraduate enrolment growth over and above enrolment funded within the BOG. The per-student formula is similar but not identical to the BOG rate. Once a solid basis for the growth is established, accessibility funding is ultimately rolled-in to BOG by the Ministry (though a portion had not yet been rolled-in, as of 2016-17).
- **Graduate Accessibility Funding** allocates grants for graduate enrolment growth over and above enrolment funded within the BOG, up to a cap assigned by MAESD before and for the duration of the first round of Strategic Mandate Agreements. Since 2006, the per-student funding rate has been based on an FTE approximation of the BIU formula. This funding (as above) is ultimately rolled-in to BOG).
- **Targeted Program Funding** is awarded to specific programs for which MAESD has established special enrolment or regulatory requirements or funding needs. These include Medicine, Post-Graduate Medical Education, stand-alone Nursing, clinical education (Nursing, Rehabilitation Therapy) and Teacher Education.

The second category of Provincial grants is awarded for quality, quality improvement or institutional performance against stated criteria:

- **Access to Higher Quality Funding** (formerly Quality Improvement Funding) has distributed funding to universities since 2006 when it was first awarded under the Reaching Higher program. This is a fixed system fund amount, distributed to universities according to their share of system Basic Operating Income (BOI).
- **Performance Funding** is a fixed system fund amount awarded to each university on the basis of its baccalaureate graduation rate and its baccalaureate employment rates six months and two years following graduation in relation to system benchmarks.
- **Research Overhead Infrastructure Envelope (ROIE)** is a fixed system fund amount awarded to universities in proportion to their share of Tri-Council research grant funding.
- The **Facilities Renewal Program (FRP)** provides funding to supplement university expenditures on maintenance, repair, renovation and modernization of existing facilities. It is distributed according to each university's share of generated space (per the Council of Ontario Universities data project).

The third general category of Provincial operating grants is Special Purpose Funding. This is 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 the Research Performance Fund (that supports the indirect costs of Provincially-funded research), 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, and (though not applicable to Queen's) northern and Francophone grants.

Effective 2017-18, all Ontario universities are subject to a new operating grants framework. Development of the framework began in 2015-16 with an 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 that are now (at time of publication) virtually finalized.

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

- 1) The formalization of the three funding categories above into separate 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 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 each university and MAESD during the summer of 2017 as part of the SMA renewal, funded WGU may be reset and then will be "locked" and subject to a 3% corridor of the sort that prevailed throughout the 1980's and 1990's. (A corridor allows minor variations in enrolment without having an impact on funding.)
- Quality and performance funding have been assembled into a **Quality and Differentiation (Q&D) Envelope** that will (with minor exceptions) be held stable until 2020. Accountability and reporting requirements for the Q&D envelope are the primary focus of the second round of Strategic Mandate Agreements (known as SMA-2) described later in this report.
- The various special purpose funds are unaffected by the new grants framework and will continue to be administered as before.

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 2017-18 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 – 40)

The Annual Budget Report approved by the Board of Trustees for 2017-18 is contained in Appendix 1.

Table 8: Queen's University 2017-18 Approved Operating Budget (\$M)

| | Budget 2016-17 | Year over Year Variance | Budget 2017-18 | Budget 2018-19 | Budget 2019-20 |
|---|-------------------|----------------------------|-------------------|-------------------|-------------------|
| REVENUE | | | | | |
| TOTAL OPERATING REVENUES | \$ 522.8 | \$ 32.4 | \$ 555.2 | \$ 577.7 | \$ 595.8 |
| EXPENSE | | | | | |
| Faculties and Schools Allocations | \$ 310.8 | \$ 20.3 | \$ 331.1 | \$ 343.4 | \$ 353.3 |
| Shared Services Allocations | \$ 132.2 | \$ 7.6 | \$ 139.8 | \$ 142.9 | \$ 145.6 |
| Undergraduate & Graduate Student Aid | \$ 31.6 | \$ (0.7) | \$ 30.9 | \$ 30.9 | \$ 30.9 |
| Utilities | \$ 16.1 | \$ (1.0) | \$ 15.1 | \$ 15.6 | \$ 16.0 |
| Infrastructure Renewal | \$ 4.9 | \$ 1.7 | \$ 6.6 | \$ 7.6 | \$ 7.3 |
| Strategic Priorities & Compliance | \$ 2.2 | \$ 2.2 | \$ 4.4 | \$ 3.6 | \$ 3.6 |
| Contingency | \$ 1.8 | \$ 1.0 | \$ 2.8 | \$ 2.8 | \$ 2.8 |
| Flow Through Expenses, net of recoveries | \$ 9.1 | \$ 1.6 | \$ 10.7 | \$ 10.9 | \$ 10.0 |
| Indirect Costs of Research to External Entities | \$ 1.4 | \$ - | \$ 1.4 | \$ 1.4 | \$ 1.4 |
| <i>To Be Allocated</i> | <i>\$ 1.3</i> | <i>\$ (0.6)</i> | <i>\$ 0.7</i> | <i>\$ 7.1</i> | <i>\$ 13.4</i> |
| TOTAL OPERATING EXPENDITURES | \$ 511.4 | \$ 32.1 | \$ 543.5 | \$ 566.2 | \$ 584.3 |
| Net Surplus before Capital Expenditures | \$ 11.4 | \$ 0.3 | \$ 11.7 | \$ 11.5 | \$ 11.5 |
| Transfer to Capital Budget | \$ (12.3) | \$ 0.6 | \$ (11.7) | \$ (11.5) | \$ (11.5) |
| Unit Expenses greater than Budget Allocation | \$ (15.5) | \$ (2.4) | \$ (17.9) | TBD | TBD |
| Transfer to Pension Reserve | \$ - | \$ 6.9 | \$ 6.9 | TBD | TBD |
| Net Budget Surplus (Deficit) | \$ (16.4) | \$ 5.4 | \$ (11.0) | \$ - | \$ - |
| Contribution from Carryforward balances | \$ 16.4 | \$ 1.5 | \$ 17.9 | TBD | TBD |
| Contribution to Pension Reserve | \$ - | \$ (6.9) | \$ (6.9) | TBD | TBD |
| Net Surplus (Deficit) | \$ - | \$ - | \$ - | \$ - | \$ - |

Table 9: Queen's University 2016-17 to 2019-20 Revenue Budget

| | Budget 2016-17 | Budget 2017-18 | Budget 2018-19 | Budget 2019-20 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Tuition Credit | \$ 263,659,897 | \$ 291,698,450 | \$ 309,416,521 | \$ 325,722,175 |
| Tuition Non-Credit | \$ 18,734,454 | \$ 20,071,503 | \$ 20,986,092 | \$ 21,511,409 |
| Student Assistance Levy | \$ 2,382,120 | \$ 2,465,494 | \$ 2,551,786 | \$ 2,641,099 |
| Other fees | \$ 7,101,941 | \$ 7,381,656 | \$ 7,629,796 | \$ 7,752,926 |
| Total Fees | \$ 291,878,412 | \$ 321,617,103 | \$ 340,584,196 | \$ 357,627,609 |
| Operating Grants | | | | |
| Basic Operating Grant | \$ 143,742,340 | \$ 143,488,778 | \$ 143,443,394 | \$ 143,418,524 |
| Performance Fund Grant | \$ 1,819,525 | \$ 1,819,525 | \$ 1,819,525 | \$ 1,819,525 |
| U/G Accessibility Funding | \$ 16,895,577 | \$ 19,048,251 | \$ 20,295,077 | \$ 20,852,400 |
| Graduate Accessibility Funding | \$ 11,280,067 | \$ 10,626,216 | \$ 12,602,016 | \$ 13,865,674 |
| Quality Improvement Fund | \$ 6,906,681 | \$ 6,906,681 | \$ 6,906,681 | \$ 6,906,681 |
| Research Infrastructure | \$ 1,682,363 | \$ 1,682,363 | \$ 1,682,363 | \$ 1,682,363 |
| Ontario Operating Grants | \$ 182,326,553 | \$ 183,571,814 | \$ 186,749,056 | \$ 188,545,168 |
| Earmarked Grants | | | | |
| Tax Grant | \$ 1,600,875 | \$ 1,636,146 | \$ 1,656,983 | \$ 1,679,586 |
| Special Accessibility | \$ 640,257 | \$ 640,257 | \$ 640,257 | \$ 640,257 |
| Regional Assessment Resource Centre | \$ - | \$ 1,070,000 | \$ 1,070,000 | \$ - |
| Targetted programs | \$ 13,660,130 | \$ 13,926,123 | \$ 13,901,300 | \$ 13,953,606 |
| Clinical Education Funding | \$ 623,751 | \$ 623,751 | \$ 623,751 | \$ 623,751 |
| Total Earmarked Grants | \$ 16,525,013 | \$ 17,896,277 | \$ 17,892,291 | \$ 16,897,200 |
| Total Provincial Grants | \$ 198,851,566 | \$ 201,468,091 | \$ 204,641,346 | \$ 205,442,368 |
| Federal Grant | \$ 9,460,175 | \$ 9,291,952 | \$ 9,291,952 | \$ 9,291,952 |
| Other Revenue | | | | |
| Unrestricted Donations and Bequests | \$ 1,300,000 | \$ 1,200,000 | \$ 1,200,000 | \$ 1,200,000 |
| Other Income | \$ 5,509,429 | \$ 5,403,344 | \$ 5,463,012 | \$ 5,598,613 |
| Research Overhead | \$ 3,600,000 | \$ 3,100,000 | \$ 3,100,000 | \$ 3,100,000 |
| Investment Income | \$ 12,177,121 | \$ 13,175,970 | \$ 13,396,244 | \$ 13,554,669 |
| Total Other Revenue | \$ 22,586,550 | \$ 22,879,314 | \$ 23,159,257 | \$ 23,453,283 |
| Total Revenues: | 522,776,703 | 555,256,460 | 577,676,751 | 595,815,211 |

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:

| | 2015-16 Budget | 2016-17 Budget | 2017-18 Budget |
|---|---------------------------|---------------------------|---------------------------|
| Expenditure Budget approved by Board of Trustees | \$ 489,403,757 | \$ 511,317,177 | \$ 543,553,432 |
| <u>Reconciling Items</u> | | | |
| Draw on Restricted Carry Forwards (1) | \$ 11,412,581 | \$ 15,454,876 | \$ 10,951,721 |
| Miscellaneous | \$ - | \$ - | \$ - |
| Non Credit revenue (new Fund) | \$ - | \$ - | \$ - |
| Research Overhead revenue (part of model but not allocation) | \$ (2,351,800) | \$ (3,600,000) | \$ (3,100,000) |
| Ancillary and other overhead recoveries netted against expenses in the approved budget | \$ 3,215,964 | \$ 4,563,632 | \$ 4,493,570 |
| Expenditure Budget loaded to General Ledger | \$501,680,502 | \$527,735,685 | \$ 555,898,723 |
| (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 2015-16 | Budget 2016-17 | Budget 2017-18 (1) |
|--|------------------------------|------------------------------|------------------------------|
| Faculties/Schools | | | |
| Arts and Science | \$ 114,186,187 | \$ 120,914,503 | \$ 125,958,138 |
| Business | \$ 79,562,508 | \$ 82,481,840 | \$ 85,709,935 |
| Health Sciences | \$ 42,815,645 | \$ 47,435,583 | \$ 55,578,345 |
| Engineering & Applied Science | \$ 31,601,118 | \$ 36,646,378 | \$ 38,938,844 |
| Law | \$ 11,681,485 | \$ 10,672,127 | \$ 10,680,812 |
| Education | \$ 15,509,202 | \$ 14,361,374 | \$ 16,433,815 |
| School of Policy Studies | \$ 2,055,884 | \$ 1,945,135 | \$ 2,194,822 |
| School of Graduate Studies (2) | \$ - | \$ - | \$ - |
| Subtotal Faculties/Schools | <u>\$ 297,412,029</u> | <u>\$ 314,456,940</u> | <u>\$ 335,494,711</u> |
| Principals & Vice-Principals | | | |
| Principal, University Secretariat & University Relations | \$ 7,189,093 | \$ 7,829,281 | \$ 9,328,912 |
| Provost and Vice-Principal Academic | | | |
| Provost and VPA - Other | \$ 11,227,092 | \$ 11,861,131 | \$ 11,334,400 |
| Library (Operations & Acquisitions) | \$ 22,166,451 | \$ 23,451,124 | \$ 23,826,084 |
| Office of University Registrar | \$ 4,575,502 | \$ 4,575,089 | \$ 4,402,321 |
| Student Affairs (3) | \$ 15,858,131 | \$ 15,499,334 | \$ 19,088,353 |
| School of Graduate Studies | \$ 1,629,760 | \$ 1,730,275 | \$ 1,792,252 |
| Total | <u>\$ 55,456,936</u> | <u>\$ 57,116,953</u> | <u>\$ 60,443,410</u> |
| Vice-Principal Research | \$ 5,545,425 | \$ 5,885,416 | \$ 9,045,212 |
| Vice-Principal Advancement | \$ 11,474,156 | \$ 10,389,548 | \$ 10,531,322 |
| Vice-Principal Finance & Administration | | | |
| VPF&A - Other | \$ 10,888,475 | \$ 11,861,198 | \$ 13,252,845 |
| Information Technology Services (ITS) | \$ 16,007,479 | \$ 17,948,916 | \$ 19,224,707 |
| Campus Planning | \$ - | \$ - | \$ 603,003 |
| Physical Plant Services (PPS) | \$ 16,114,343 | \$ 16,315,423 | \$ 16,964,393 |
| Utilities | \$ 16,794,000 | \$ 16,030,000 | \$ 15,052,672 |
| Total | <u>\$ 59,804,297</u> | <u>\$ 62,155,537</u> | <u>\$ 65,097,620</u> |
| Human Resources | \$ 5,387,331 | \$ 5,757,627 | \$ 5,784,796.20 |
| Subtotal Principal & Vice-Principals | <u>\$ 144,857,238</u> | <u>\$ 149,134,362</u> | <u>\$ 160,231,272</u> |
| University Central Expenses | | | |
| Student Assistance (4) | \$ 32,832,932 | \$ 32,936,119 | \$ 33,735,100 |
| Bridging Programs | \$ 600,000 | \$ 800,000 | \$ 1,096,000 |
| Fringe Benefits | \$ 6,206,297 | \$ 6,421,190 | \$ 6,562,048 |
| Capital | \$ 150,000 | \$ 150,000 | \$ - |
| Other | \$ 19,622,006 | \$ 23,837,074 | \$ 18,779,592 |
| Total | <u>\$ 59,411,235</u> | <u>\$ 64,144,383</u> | <u>\$ 60,172,739</u> |
| Grand Total | <u>\$ 501,680,502</u> | <u>\$ 527,735,685</u> | <u>\$ 555,898,723</u> |

Table 12: Detailed 2017-18 Budget Load

| | 2017-18 Revenue | 2017-18 Expenses |
|---------------------------------------|----------------------------|-----------------------------|
| Central Revenues | | |
| Tuition Fees - Central | (294,563,945) | |
| Investment Income - Central | (13,295,969) | 120,000 |
| Revenue - Central | 210,760,043) | |
| Unrestricted Donations - Central | (1,200,000) | |
| Overheads & Misc - Central | (523,530) | (4,347,660) |
| Other Expenses - Central | | (200,000) |
| Central Revenues Total | (520,343,487) | (4,427,660) |
| Faculty of Arts and Science | | |
| Arts & Sci Faculty Office | | 348,500 |
| Student Services - Arts & Sci | (68,250) | 68,250 |
| Dean's Office - Arts & Sci | | 310,800 |
| Advancement - Arts & Sci | | 26,700 |
| Faculty Office - Arts & Sci Operating | | 4,806,017 |
| Faculty Fund - Arts & Sci | | (26,182) |
| School of Religion | | 1,409,674 |
| Initiatives | | 9,364,341 |
| Initiatives - Faculty Members | | 99,000 |
| Classics | | 1,473,913 |
| English | | 5,330,349 |
| History | | 4,966,370 |
| Philosophy | (7,500) | 2,972,847 |
| Cultural Studies | | 620,114 |
| French Studies | | 1,199,897 |
| CE Programs | (59,031) | 51,980 |
| Languages Literatures Cultures | (8,762) | 2,783,473 |
| Art History | (80,000) | 1,870,780 |
| Studio BFA | | 1,081,962 |
| Art Conservation | | 684,858 |
| Dan School of Drama and Music | (136,393) | 5,118,133 |
| Film & Media | (53,213) | 1,913,620 |
| Queen's Community Music | (236,468) | 292,011 |
| Economics | (472,645) | 7,319,375 |
| Geography & Planning | (358,027) | 4,868,703 |
| Political Studies | | 4,373,558 |
| Sociology | | 2,773,540 |
| Psychology | (38,500) | 6,899,866 |
| Psychology Training Clinic | (100,000) | 148,631 |
| Biology | (107,000) | 7,144,383 |

| | 2017-18 Revenue | 2017-18 Expenses |
|---|----------------------------|-----------------------------|
| Biology Station - Opinicon | (320,000) | 633,213 |
| School of Kinesiology & Health | (13,800) | 4,297,617 |
| Revved Up | (21,000) | 14,580 |
| Chemistry | (158,379) | 5,765,370 |
| Chemistry Inventory Stores | (3,000) | (7,879) |
| Chemistry Instrumentation | (65,000) | 196,950 |
| Chemistry - Snieckus Institute | (89,000) | 88,933 |
| Physics | (254,975) | 8,066,541 |
| Geological Science | | 3,819,449 |
| Geology Continuing Ed | (30,000) | 23,000 |
| Geology Dept Facilities | (130,000) | 229,648 |
| Geology Field Education | (140,000) | 248,300 |
| Masters of Earth and Energy Resources Leadership (MEERL) | (15,000) | 407,281 |
| School of Computing | | 5,925,984 |
| Mathematics & Statistics | (50,000) | 6,424,917 |
| Jewish Studies | | 122,111 |
| Continuing & Distance Studies | (1,420,946) | 5,065,158 |
| Environmental Studies | | 1,570,667 |
| Analytical Services Unit | (379,000) | 370,462 |
| Gender Studies | | 1,355,955 |
| Global Dev Studies | (87,500) | 1,863,933 |
| Master of Industrial Relations | (22,000) | 1,324,057 |
| Industrial Relations Centre | (2,648,500) | 2,630,727 |
| Professional Expense | | 800,000 |
| Faculty of Arts and Science Total | (7,573,889) | 131,532,436 |
| Faculty of Engineering & Applied Science | | |
| Applied Sci - Faculty Office | | 8,455,167 |
| Integrated Learning Centre | (93,500) | 268,605 |
| Applied Sci - IT Services | (2,200) | 312,958 |
| Applied Sci - Marketing & Comm. | (10,000) | 211,900 |
| Applied Sci - Advancement | | 614,741 |
| Applied Sci - Student Services | (46,000) | 87,660 |
| Applied Sci - Research | | 272,500 |
| Applied Sci - Engineering Education | (306,050) | 1,468,049 |
| Chemical Engineering | (120,000) | 5,317,252 |
| Civil Engineering | | 4,858,472 |
| Electrical & Computer Engineering | | 6,555,069 |
| Mechanical and Materials Engineering | | 8,444,917 |
| Robert M Buchan Dept of Mining | (44,200) | 2,441,534 |
| Applied Sci - Shared Courses | | 251,970 |
| Faculty of Engineering & Applied Science Total | (621,950) | 39,560,794 |

| | 2017-18 Revenue | 2017-18 Expenses |
|---------------------------------------|----------------------------|-----------------------------|
| Smith School of Business | | |
| Undergraduate Program (BComm) | 81,792 | 22,325,779 |
| Graduate Program | (18,138) | 3,561,201 |
| MIB | 3,006 | 2,761,991 |
| MFIN Toronto | 96,004 | 3,295,395 |
| MMA | 270,038 | 6,729,025 |
| MEI | 14,892 | 1,323,900 |
| MFIN Beijing | 733,621 | 915,905 |
| GDB | 37,560 | 1,403,321 |
| GDA | | 871,639 |
| PGPS Other | | 405,106 |
| Executive MBA | 213,842 | 6,827,981 |
| Executive MBA Americas | (585,015) | 7,350,968 |
| Accelerated MBA | 141,622 | 6,334,879 |
| Queen's Full-Time MBA (FTMBA) | 122,110 | 7,601,861 |
| QEE General Admin | (150,000) | 2,926,376 |
| QEE UAE Admin | | 129,274 |
| Open Enrollment Programs | (4,005,885) | 1,896,467 |
| Custom Programs | (2,338,640) | 1,333,025 |
| Other Programs | (1,143,550) | 560,340 |
| Custom Credit Courses | (613,080) | 356,425 |
| Custom International | (572,000) | 540,372 |
| Smith IT | (5,000) | 5,000 |
| Smith Marketing & Comm | (12,500) | 12,500 |
| Smith Development & AR | (8,500) | 1,457,391 |
| Smith Videoconferencing | (100,000) | 100,000 |
| Smith Material Management | (300,000) | 300,000 |
| Smith Dean's Office | | 1,019,738 |
| Smith Faculty & Support | (30,000) | (1,318,569) |
| Smith Ctr for Int'l Mgmt | (1,000) | 1,000 |
| Goodes Hall Facility | | 1,590,235 |
| Smith Living Case | (70,000) | 389,648 |
| Toronto Facility | | 500,000 |
| Salesforce | | 709,402 |
| Smith Research Program | (1,000) | 926,871 |
| ComSoc Comp & Conf | | 132,157 |
| Smith School of Business Total | (8,239,822) | 85,276,602 |
| Faculty of Education | | |
| Faculty of Education | | 1,322,415 |
| Registrar | (80,000) | 507,900 |

| | 2017-18 Revenue | 2017-18 Expenses |
|------------------------------------|----------------------------|-----------------------------|
| Faculty of Education - Operations | | 10,000 |
| Faculty of Education - Teaching | | 5,023,300 |
| Aboriginal Teacher Education | | 60,000 |
| Outdoor Experiential Education | (10,000) | 16,000 |
| Technological Education | | 65,900 |
| Practicum Office | | 496,900 |
| Grad Studies and Bureau of Res | | 1,358,800 |
| Commun and Alumni Relations | | 164,800 |
| e- Learning Services Office | | 246,500 |
| Career Services | (140,000) | 188,600 |
| Course Allocations | (15,000) | 42,000 |
| Faculty Administration | | 72,000 |
| Faculty of Education - PEA | | 55,000 |
| Professional Development Sessional | | 30,000 |
| Continuing Teacher Education | | (425,000) |
| School of English | (3,000,000) | 2,575,000 |
| Faculty of Education Total | (3,245,000) | 11,810,115 |
| Faculty of Law | | |
| Faculty of Law | (458,482) | 11,008,191 |
| Law Student Services | (56,600) | 187,703 |
| Faculty of Law Total | (515,082) | 11,195,894 |
| Faculty of Health Sciences | | |
| Faculty Health Science Office Ops | (3,761,707) | 14,171,123 |
| Health Science Operations | (480,000) | 1,015,412 |
| Standardized Patient Program | | 223,846 |
| Life Science Program | | 364,469 |
| Public Health Sciences | | 2,487,316 |
| Biomedical & Molecular Science | | 11,374,882 |
| Bachelor of Health Sciences | | 1,335,775 |
| Anesthesiology & Periop Med | (75,000) | 795,053 |
| Diagnostic Radiology | (65,000) | 346,507 |
| Family Medicine | (580,750) | 1,734,302 |
| Clinical Simulation Centre | (129,000) | 492,816 |
| Emergency Medicine | (33,000) | 565,714 |
| Critical Care Medicine | | 77,000 |
| Centre Neuroscience Studies | (15,000) | 446,804 |
| Medicine | (278,000) | 1,431,361 |
| Oncology | (105,978) | 480,871 |
| Pathology & Molecular Medicine | (166,000) | 1,694,445 |
| Obstetrics & Gynecology | | 726,528 |

| | 2017-18 Revenue | 2017-18 Expenses |
|---|----------------------------|-----------------------------|
| Ophthalmology | (50,000) | 189,002 |
| Otolaryngology | | 145,198 |
| Pediatrics | | 280,193 |
| Psychiatry | (684,420) | 1,116,901 |
| Physical Medicine & Rehab | | 192,660 |
| Surgery | (31,800) | 555,007 |
| Urology | (21,500) | 340,617 |
| Undergraduate Med Ed | (1,692,500) | 3,070,778 |
| Postgraduate Med Ed | (5,200,000) | 5,219,773 |
| Office of Global Health | | 47,714 |
| Clinical Skills | | 273,991 |
| Regional Ed | | 699,476 |
| Clinical Ed Centre | | 186,950 |
| Faculty Development | | 72,074 |
| Med Tech Unit | (155,000) | 917,419 |
| Office of Health Sciences Ed | | 313,353 |
| Continuing Med Ed | (680,000) | 866,542 |
| Animal Care | | 672,541 |
| Protein Function | | 106,756 |
| Cancer Biology & Genetics | (4,000) | (2,440) |
| Centre Studies in Primary Care | | 179,708 |
| Canadian Cancer Trials Group | | 136,590 |
| Health Sciences Ed | | 96,906 |
| School of Nursing | (280,000) | 6,864,996 |
| School of Rehab Therapy | (768,594) | 6,816,607 |
| Canadian Institute for Military and Veteran Health Research (CIMVHR) | (641,541) | 571,453 |
| International Centre for the Advancement of Community Based Rehabilitation (ICACBR) | | 1,348,090 |
| Faculty of Health Sciences Total | (15,898,790) | 71,043,077 |
| School of Policy Studies | | |
| School of Policy Studies | (127,860) | 157,976 |
| SPS - Desktop | (174,000) | 189,177 |
| SPS - Director's Office | | 1,447,092 |
| SPS - MPA | (15,000) | 483,172 |
| Institute Of Intergovernmental | (60,000) | 58,919 |
| Ctr for Int'l & Defence Policy | (260,650) | 439,372 |
| Ctr Innovation Healthcare Pol | | 56,625 |
| School of Policy Studies Total | (637,510) | 2,832,332 |
| Bader International Study Centre | | 2,888,742 |

| | 2017-18 Revenue | 2017-18 Expenses |
|---|--------------------|---------------------|
| Central Expenses | | |
| Other Expenses - Central | | 2,462,103 |
| Pension Reserve - Central | | (6,900,000) |
| Subscriptions/Memberships | | 923,000 |
| Administrative Systems | | 1,746,216 |
| Deferred Maintenance | | 4,210,000 |
| Research Support Fund – External Entities (formerly Federal Indirect Costs of Research) | | 1,408,965 |
| Central Expenses Total | | 3,850,284 |
| University Fund | | |
| Inclusivity | | 1,000,000 |
| Deferred Maintenance | | 3,600,000 |
| Innovation & Wellness | | 1,200,000 |
| Classroom Renewal Projects | | 1,000,000 |
| Contingency - to be allocated | | 3,168,435 |
| University Fund Total | | 9,968,435 |
| Vice-Principal Advancement | | |
| ADV VP Advancement | | 978,892 |
| ADV University Photographer | | 569,647 |
| ADV Project - Advancement | | 158,000 |
| ADV Advancement Services | | 2,574,895 |
| ADV Gift Services | | 91,250 |
| ADV Advancement Tech Services | | 315,560 |
| ADV Prosp Rsearch & Constit Data | | 125,500 |
| ADV Alumni Relations | (1,541,350) | 3,109,448 |
| Volunteer Relations & Reunions | (48,300) | 146,350 |
| ADV Alumni Events | (16,000) | 61,050 |
| ADV Alumni Branches | (4,500) | 131,050 |
| ADV Alumni Students | | 25,450 |
| ADV Alumni Education | (182,000) | 60,450 |
| ADV Calgary Office | | 16,800 |
| ADV Development | | 1,472,685 |
| ADV Gift Planning | | 153,056 |
| ADV Annual Giving | | 355,475 |
| ADV Stewardship | | 79,520 |
| ADV Major Giving | | 1,898,394 |
| Vice-Principal Advancement Total | (1,792,150) | 12,323,472 |

| | 2017-18 Revenue | 2017-18 Expenses |
|---|----------------------------|-----------------------------|
| Vice-Principal University Relations | | |
| University Communications | (40,000) | 1,995,668 |
| Alumni Review | (170,000) | 714,116 |
| University Photographer | | 30,000 |
| Government Relations | | 482,951 |
| Marketing | | 1,527,026 |
| Creative Design | (222,300) | 222,300 |
| Univ. Relations - Ctr Restricted | | 28,995 |
| Vice-Principal University Relations Total | (432,300) | 5,001,056 |
| Office of the Vice-Provost and Dean of Student Affairs | | |
| Student Affairs | (269,246) | (578,460) |
| Four Direction Aboriginal Ctr | (345,081) | 369,611 |
| Disability Services | (600) | 766,697 |
| Regional Assess Resource Ctr | (1,246,900) | 2,284,980 |
| Student Counselling Services | (5,000) | 1,018,429 |
| Student Health Services | (2,698,121) | 2,578,245 |
| Student Success | (2,000) | 368,525 |
| Student Health Promotion | (25,000) | 4,058 |
| Queen's Univ. Int'l Centre | (89,279) | 834,494 |
| Ban Righ | (226,498) | 237,654 |
| Student Affairs - Central | | 344,000 |
| A&R Executive | (5,708,141) | 1,185,644 |
| A&R Business Development | (1,213,035) | 1,564,402 |
| A&R Marketing & Communications | (189,000) | 899,936 |
| A&R Facilities | (563,465) | 1,685,370 |
| A&R Capital & Maintenance | | 725,000 |
| A&R Recreation | (1,065,000) | 1,813,637 |
| A&R High Performance | (30,000) | 3,124,707 |
| FMC - Operating | (629,500) | 1,500,413 |
| Undergraduate Admission | (1,300,050) | 3,482,889 |
| Student Records & Services | (1,505,153) | 2,277,926 |
| OUR Administration | (337,793) | 980,787 |
| Awards | (4,400) | 518,868 |
| Registrar - Central | (5,170) | 294,417 |
| Chaplains Office | (600) | 137,825 |
| Career Services SA | (201,075) | 923,347 |
| Financial Aid | | 19,917,394 |
| Office of the Vice-Provost and Dean of Student Affairs Total | (17,660,107) | 49,260,795 |

| | 2017-18 Revenue | 2017-18 Expenses |
|--|--------------------|---------------------|
| Vice-Principal Finance and Administration | | |
| VP Admin & Finance Office | | 885,021 |
| VP Admin & Finance - Central | | 1,177,188 |
| Audit Services | | 763,926 |
| Financial Services | | 4,889,785 |
| Finance - Central | | 2,959,545 |
| Investment Services | (180,000) | 530,345 |
| Strategic Procurement Services | (300,000) | 2,117,770 |
| Envir Health & Safety | | 1,156,262 |
| Envir Health & Safety - Central | | 529,800 |
| Insurance Reserve - Central | | 222,000 |
| Vice-Principal Finance and Administration Total | (480,000) | 15,231,641 |
| Human Resources | | |
| VP Human Resources Office | | 883,058 |
| Human Resources | (1,294,583) | 4,929,546 |
| Employee Assistance | | 319,725 |
| Events Management | | 22,050 |
| Recruiting & Retention (ATS license fees) | | 12,600 |
| General Workplace Accommodation | | 50,000 |
| Tuition Assistance | | 285,000 |
| Miscellaneous Fringe Benefits | | 142,900 |
| Maternity Leave Payments | | 1,317,125 |
| Benefits - Retired Employees | | 1,463,484 |
| Benefits - LTD Employees | | 1,094,607 |
| Benefits - Survivors | | 116,420 |
| 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 | | 472,000 |
| Human Resources Total | (1,294,583) | 13,641,427 |
| Information Technology Services | | |
| CIO Office | | 1,549,522 |
| Project Portfolio Office | | 857,680 |
| ITS Enterprise Solutions | | 3,128,896 |
| ITS Client Services | | 1,740,677 |

| | 2017-18 Revenue | 2017-18 Expenses |
|--|--------------------|---------------------|
| IT Support Services | | 1,430,271 |
| IT Technical Services | | (169,981) |
| ITS Audio Visual Support | | 642,521 |
| ITS Telecom Services | | (319,373) |
| ITS Infrastructure Services | | 4,351,294 |
| ITS - Central Restricted | | 6,013,200 |
| Information Technology Services Total | | 19,224,707 |
| Library Services | | |
| System Wide Acquisitions | | 10,756,892 |
| Library System | (165,000) | 12,004,924 |
| Copyright Advisory Office | | 223,420 |
| Queen's Research Data Centre | | 42,735 |
| Archives | (33,500) | 996,613 |
| Library Services Total | (198,500) | 24,024,584 |
| Physical Plant Services | | |
| Campus Services Operating | | 1,169,275 |
| Campus Engineering Stores | | 491,611 |
| Area One | | 971,193 |
| Area Two | | 255,235 |
| Area Three | | 977,846 |
| Area Four | | 542,579 |
| Area Five | | 1,020,190 |
| Area Six | | 803,187 |
| Area Seven | | 787,727 |
| Area Eight | | 458,757 |
| Area Nine - Custodial | | 7,409,555 |
| Engineering | | 739,129 |
| New Capital Alterations | | (621,118) |
| Security operating | (25,000) | 1,444,227 |
| PPS - Central | | 540,000 |
| Utilities - Central | (2,565,994) | 17,618,666 |
| Physical Plant Services Total | (2,590,994) | 34,608,059 |
| Office of the Principal | | |
| Principal's Office | | 1,351,843 |
| Summerhill | | 71,600 |
| Principal - Central | | 317,810 |
| Office of the Principal Total | | 1,741,253 |

| | 2017-18 Revenue | 2017-18 Expenses |
|--|--------------------|---------------------|
| Provost and Vice-Principal Academic | | |
| VP Academic - Office | | 1,718,690 |
| Teaching & Learning Portfolio | | 1,471,630 |
| Planning and Budgeting | | 1,604,867 |
| Queen's Quarterly | (50,000) | 748,541 |
| Human Rights Office | (15,000) | 681,329 |
| Equity Office | | 584,861 |
| Associate VP International | (62,100) | 1,404,320 |
| Faculty Relations | | 1,079,612 |
| Isabel Bader Centre for Performing Arts (IBCPA) | (318,907) | 1,043,249 |
| Queen's Innovation Connector | (503,000) | 465,855 |
| VP Academic- Central | | 407,275 |
| Agnes Etherington Art Centre | (87,866) | 890,044 |
| VPA - Central Unrestricted | | 271,000 |
| VP Academic - Central | | 90,000 |
| Campus Planning and Develop | | 586,334 |
| Provost and Vice-Principal Academic Total | (1,036,873) | 13,047,607 |
| Vice-Principal Research | | |
| Office of VP Research | | 3,673,890 |
| Ind. Partnerships & Innovation Park | (1,165,200) | 3,271,129 |
| University Research Services | | 2,075,075 |
| University Vet & Compliance | (168,812) | 884,525 |
| VP Research - Central Restricted | | 340,000 |
| VP Research - Central | | 134,605 |
| Vice-Principal Research Total | (1,334,012) | 10,379,224 |
| University Secretariat | | |
| University Secretariat | | 1,389,967 |
| Office of the Ombudsperson | | 364,692 |
| Secretariat - Central Unrestricted | | 1,119,870 |
| Secretariat- Central | (49,750) | 194,124 |
| University Secretariat Total | (49,750) | 3,068,653 |
| Office of Vice-Provost and Dean of School of Graduate Studies | | |
| School of Graduate Studies | | 54,401 |
| SGS - Dean's Office | (615,495) | 2,037,031 |
| SGS - Recruitment Office | | 129,940 |
| SGS - Interdisciplinary Support | | 61,375 |
| Grad Studies - Central | | 125,000 |
| SGS - Financial Aid | | 13,817,706 |
| Office of Vice-Provost and Dean of School of Graduate Studies Total | (615,495) | 16,225,453 |

| | 2017-18 Revenue | 2017-18 Expenses |
|---|----------------------|---------------------|
| Capital Budget | | |
| School of Kinesiology & Queen's Centre | | 5,200,000 |
| Queen's University Administrative Systems Replacement (QUASR) | | 3,000,000 |
| Bader International Study Centre | | 250,000 |
| Biosciences Complex | | 222,500 |
| Chernoff Hall | | 900,000 |
| Electrical Substation | | 900,000 |
| Co-Generation Facility | | 1,064,000 |
| Boiler #8 | | 166,526 |
| Capital Budget Total | | 11,703,026 |
| <hr/> | | |
| Vice-Principal Facilities, Properties and Sustainability | | 500,000 |
| <hr/> | | |
| Grand Total | (584,560,294) | 595,512,008 |

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

1) *Basic Operating Grants*

Operating grant funding principles and terminology in effect during *development* of the 2017-18 operating budget have been revised as noted earlier, and new principles and terminology will apply *during* 2017-18 and subsequent budget years. Therefore, the following discussion refers to the pre-2017-18 operating grant structure; future Planning and Budgeting annual reports will present operating grant information in the context of the new operating grant framework.

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 (BIU'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 BIU's should they occur. Revenue allocations will be adjusted or trued-up to reflect actual enrolment and grant funding received.

1.1 **Basic Operating Grant**

Description: The University is allocated revenue based on BOG earned through the government grant funding formula ($BOG = BOI * BIU - FF$ (formula fees)). Projected grant based on enrolment will be adjusted later to reflect actual revenue received.

1.2 **Undergraduate Accessibility Funding**

Description: Undergraduate Accessibility funding was introduced to provide full funding for all undergraduate enrolment growth. If overall system growth exceeds pre-set government funding levels full funding may not be provided resulting in funding discounts. Revenue allocation is based on projected enrolment and adjusted later to reflect actual revenue received.

1.3 Graduate Accessibility Funding

Description: Each year the government provides Graduate Accessibility 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 accessibility then research masters and doctoral programs are funded first, up to the maximum funding per FTE. Any remaining graduate accessibility 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.

Table 13: Grant Revenue Attribution Associated with BOG and Accessibility Funding

| Driver: BIU Grant Revenue | | | | |
|---------------------------|-------------------|------------------------------|--------------------|----------------|
| Weight | 1.0000 | 1.0000 | | |
| Driver Description | Graduate Grant | Undergraduate Grant Adjusted | Weighted Total | Share |
| ASC | 20,951,886 | 65,691,179 | 86,643,065 | 51.23% |
| BUS | 8,004,040 | 10,838,164 | 18,842,204 | 11.14% |
| EDU | 2,846,286 | - | 2,846,286 | 1.68% |
| ENG | 3,844,443 | 24,019,659 | 27,864,102 | 16.47% |
| H-NUR | 1,634,746 | 1,926,994 | 3,561,740 | 2.11% |
| H-REH | 5,148,952 | - | 5,148,952 | 3.04% |
| H-MED | 5,175,085 | 13,175,747 | 18,350,832 | 10.85% |
| LAW | 359,819 | 3,409,993 | 3,769,812 | 2.23% |
| SPS | 1,475,241 | - | 1,475,241 | 0.87% |
| BISC | - | 629,594 | 629,594 | 0.37% |
| TOT | 49,440,497 | 119,691,330 | 169,131,827 | 100.00% |

1.4 Quality Improvement Fund

Description: Each year the government provides Quality Improvement funding. The funding envelope is divided among all the universities based on their system share of enrolment. This funding amount goes into the basic operating grant pot to be split among the Faculties and Schools based on the regular funding formula.

Revenue Driver: Each Faculty or School receives a share of provincial operating grants. 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.

2) Targeted Programs

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

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

Revenue Driver: Allocated 100% to the Faculty/School in which it was earned.

3) Provincial Research Funding

The largest source of provincial research funding is the Research Overhead Infrastructure Envelope (ROIE). ROIE assists with the cost of overhead associated with federally funded research activity. The level of funding received is directly related to the 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.

3.1 Research Overhead Infrastructure Envelope

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 | 2016-17 Federal Indirect Cost of Research Funding | | |
| | | Weighted Total | Share |
| ASC | 3,503,027 | 3,503,027 | 44.44% |
| BUS | 103,927 | 103,927 | 1.32% |
| EDU | 111,316 | 111,316 | 1.41% |
| ENG | 1,594,859 | 1,594,859 | 20.23% |
| H-NUR | 39,694 | 39,694 | 0.50% |
| H-REH | 59,408 | 59,408 | 0.75% |
| H-MED | 2,406,988 | 2,406,988 | 30.53% |
| LAW | 47,661 | 47,661 | 0.60% |
| SPS | 16,107 | 16,107 | 0.20% |
| BISC | - | - | 0.00% |
| TOT | 7,882,987 | 7,882,987 | 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 Fund Grant

The Performance Fund grant is funding allocated to universities according to their performance in graduate employment rate (6 months), graduate employment rate (24 months) and graduation rates.

5.1 Performance Fund Grant

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

| Driver: Performance Grant | | | |
|----------------------------------|--|-----------------------|----------------|
| Weight | 1.0000 | | |
| Driver Description | Total UG FTE All-in (BISC Embedded) | Weighted Total | Share |
| ASC | 11,555 | 11,555 | 58.73% |
| BUS | 2,163 | 2,163 | 11.00% |
| EDU | 816 | 816 | 4.15% |
| ENG | 3,099 | 3,099 | 15.75% |
| H-NUR | 488 | 488 | 2.48% |
| H-REH | - | - | 0.00% |
| H-MED | 936 | 936 | 4.76% |
| LAW | 617 | 617 | 3.14% |
| SPS | - | - | 0.00% |
| BISC | - | - | 0.00% |
| TOT | 19,673 | 19,673 | 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) *Research Support Fund*

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.

7.1 Research Support Fund

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 C – 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

| | | Driver: Undergraduate Tuition Revenue | | | | | | Driver: Graduate Tuition Revenue | | | |
|--------------------|--|---------------------------------------|---------------------------------------|----------------|---------|--------------------|--|----------------------------------|----------------|---------|--|
| Weight | | 1.0000 | 1.0000 | | | Weight | | 1.0000 | | | |
| Driver Description | | Projected Tuition Eligible Students | Projected Tuition Ineligible Students | Weighted Total | Share | Driver Description | | Graduate Tuition | Weighted Total | Share | |
| ASC | | 72,747,391 | 23,822,520 | 96,569,911 | 46.63% | ASC | | 12,470,911 | 12,470,911 | 41.46% | |
| BUS | | 31,783,475 | 1,899,724 | 33,683,200 | 16.26% | BUS | | 602,352 | 602,352 | 2.00% | |
| EDU | | 5,316,544 | - | 5,316,544 | 2.57% | EDU | | 1,932,459 | 1,932,459 | 6.42% | |
| ENG | | 35,866,062 | 7,649,358 | 43,515,420 | 21.01% | ENG | | 4,682,142 | 4,682,142 | 15.57% | |
| H-NUR | | 3,133,123 | 43,161 | 3,176,284 | 1.53% | H-NUR | | 2,111,055 | 2,111,055 | 7.02% | |
| H-REH | | - | - | - | 0.00% | H-REH | | 3,996,527 | 3,996,527 | 13.29% | |
| H-MED | | 10,510,035 | 163,195 | 10,673,230 | 5.15% | H-MED | | 2,518,724 | 2,518,724 | 8.37% | |
| LAW | | 11,595,243 | 143,091 | 11,738,334 | 5.67% | LAW | | 195,860 | 195,860 | 0.65% | |
| SPS | | - | - | - | 0.00% | SPS | | 1,569,405 | 1,569,405 | 5.22% | |
| BISC | | 2,443,644 | - | 2,443,644 | 1.18% | BISC | | - | - | 0.00% | |
| TOT | | 173,395,517 | 33,721,050 | 207,116,567 | 100.00% | TOT | | 30,079,435 | 30,079,435 | 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 Z: Student Assistance Levy | | | |
|--|--|-----------------------|----------------|
| Weight | 1.0000 | | |
| Driver | Sa11 | | |
| Driver Description | Total UG and G FTE (excl. Trent1-3, PGME, here on exchange, QSB Grad) | Weighted Total | Share |
| ASC | 12,790 | 12,790 | 58.92% |
| BUS | 2,010 | 2,010 | 9.26% |
| EDU | 921 | 921 | 4.24% |
| ENG | 3,526 | 3,526 | 16.24% |
| H-NUR | 565 | 565 | 2.60% |
| H-REH | 328 | 328 | 1.51% |
| H-MED | 709 | 709 | 3.26% |
| LAW | 613 | 613 | 2.82% |
| SPS | 79 | 79 | 0.37% |
| BISC | 167 | 167 | 0.77% |
| TOT | 21,708 | 21,708 | 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

| Driver: Research Overhead | | | |
|----------------------------------|--|-----------------------|----------------|
| Weight | 1.0000 | | |
| Driver Description | 2015-16 Research Overhead charged | Weighted Total | Share |
| ASC | 1,478,114 | 1,478,114 | 23.83% |
| BUS | 13,298 | 13,298 | 0.21% |
| EDU | 126,742 | 126,742 | 2.04% |
| ENG | 1,038,899 | 1,038,899 | 16.75% |
| H-NUR | 2,538 | 2,538 | 0.04% |
| H-REH | 9,360 | 9,360 | 0.15% |
| H-MED | 3,483,356 | 3,483,356 | 56.17% |
| LAW | 28,001 | 28,001 | 0.45% |
| SPS | 21,403 | 21,403 | 0.35% |
| BISC | - | - | 0.00% |
| TOT | 6,201,710 | 6,201,710 | 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

| Driver: Non Credit Revenue | | | |
|-----------------------------------|--|-----------------------|----------------|
| Weight | 1.0000 | | |
| Driver Description | Projected Non Credit Teaching Revenue | Weighted Total | Share |
| ASC | 3,095,591 | 3,095,591 | 15.42% |
| BUS | 8,673,155 | 8,673,155 | 43.21% |
| EDU | 7,868,700 | 7,868,700 | 39.20% |
| ENG | - | - | 0.00% |
| H-NUR | - | - | 0.00% |
| H-REH | - | - | 0.00% |
| H-MED | 434,057 | 434,057 | 2.16% |
| LAW | - | - | 0.00% |
| SPS | - | - | 0.00% |
| BISC | - | - | 0.00% |
| TOT | 20,071,503 | 20,071,503 | 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 | 15.1 | 40.2% |
| Operations/Maintenance | 16.4 | 43.8% |
| Deferred Maintenance | 4.2 | 11.2% |
| Solid Waste | 0.5 | 1.4% |
| Insurance (Net of recoveries) | 1.1 | 2.8% |
| Taxes(Net of Grant Received) | 0.2 | 0.5% |

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

| Driver A: Assigned Space | | | |
|--------------------------|-----------------------|----------------|----------------|
| Weight | 1.0000 | | |
| Driver | Spc1 | | |
| Driver Description | Assigned Space (NASM) | Weighted Total | Share |
| ASC | 61,523 | 61,523 | 44.770% |
| BUS | 9,590 | 9,590 | 6.979% |
| EDU | 7,411 | 7,411 | 5.393% |
| ENG | 23,523 | 23,523 | 17.118% |
| H-NUR | 1,095 | 1,095 | 0.796% |
| H-REH | 1,910 | 1,910 | 1.390% |
| H-MED | 28,827 | 28,827 | 20.977% |
| LAW | 2,438 | 2,438 | 1.774% |
| MPA | 1,104 | 1,104 | 0.803% |
| BISC | 0 | 0 | 0.000% |
| TOT | 137,422 | 137,422 | 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)

| Driver C: Total Faculty and School Person Headcount (Community Count) | | | | | | | | | | |
|---|--|-------------------------|--------------------|------------------------------------|------------------------------------|------------------------------------|-------------------------------|----------------------------------|----------------|----------------|
| Weight | 1.0000 | 0.2000 | 0.2000 | 1.0000 | 0.2000 | 1.0000 | 0.2000 | 1.0000 | 0.0000 | 0.2000 |
| Driver | 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) | Term Adjunct Headcount (ATEP only) | Total On-Campus Graduate Headcount | SSB Off-Campus Grad Headcount | Net UG Headcount (BISC Embedded) | BISC Headcount | PGME Headcount |
| ASC | 904 | 207 | 1 | 92 | 0 | 1,641 | 0 | 11,112 | 123 | 0 |
| BUS | 294 | 0 | 0 | 26 | 2 | 428 | 819 | 1,808 | 3 | 0 |
| EDU | 95 | 3 | 0 | 34 | 8 | 240 | 0 | 524 | 0 | 0 |
| ENG | 255 | 26 | 2 | 20 | 0 | 522 | 0 | 2,958 | 0 | 0 |
| H-NUR | 37 | 71 | 0 | 38 | 0 | 130 | 0 | 446 | 0 | 0 |
| H-REH | 69 | 194 | 1 | 13 | 0 | 338 | 0 | 0 | 0 | 0 |
| H-MED | 836 | 1,179 | 239 | 8 | 0 | 349 | 0 | 401 | 0 | 533 |
| LAW | 74 | 0 | 0 | 7 | 0 | 27 | 0 | 568 | 3 | 0 |
| MPA | 17 | 5 | 0 | 5 | 0 | 133 | 0 | 0 | 0 | 0 |
| BISC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOT | 2,581 | 1,685 | 243 | 243 | 10 | 3,808 | 819 | 17,817 | 129 | 533 |

Cont'd...

| Driver C: Total Faculty and School Person Headcount (Community Count) | | | | | | | | |
|---|----------------------------|---------------------------|----------------|------------------------|----------------------|----------------------------|----------------|----------------|
| Weight | 0.2000 | 0.2000 | 0.2000 | 0.2000 | 0.2000 | 1.0000 | | |
| Driver | Und5 | Und7 | Und8 | Und9 | Und11 | Und6 | | |
| Driver Description | Away on Exchange Headcount | Trent ED Yrs1-3 Headcount | ATEP Headcount | ASC Distance Headcount | Internship Headcount | Here on Exchange Headcount | Weighted Total | Share |
| ASC | 75 | 0 | 0 | 618 | 17 | 164 | 14,097 | 54.537% |
| BUS | 117 | 0 | 0 | 4 | 0 | 265 | 3,009 | 11.643% |
| EDU | 0 | 214 | 21 | 0 | 0 | 2 | 944 | 3.653% |
| ENG | 9 | 0 | 0 | 4 | 87 | 40 | 3,821 | 14.781% |
| H-NUR | 0 | 0 | 0 | 1 | 0 | 0 | 665 | 2.574% |
| H-REH | 0 | 0 | 0 | 0 | 0 | 0 | 459 | 1.776% |
| H-MED | 0 | 0 | 0 | 0 | 0 | 2 | 1,986 | 7.684% |
| LAW | 33 | 0 | 0 | 0 | 0 | 28 | 711 | 2.749% |
| MPA | 0 | 0 | 0 | 0 | 0 | 0 | 156 | 0.604% |
| BISC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.000% |
| TOT | 234 | 214 | 21 | 627 | 104 | 501 | 25,848 | 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 | 3,824,125 | 3,824,125 | 72.334% |
| BUS | 1,836 | 1,836 | 0.035% |
| EDU | 51,860 | 51,860 | 0.981% |
| ENG | 805,185 | 805,185 | 15.230% |
| H-NUR | 68,502 | 68,502 | 1.296% |
| H-REH | 101,172 | 101,172 | 1.914% |
| H-MED | 288,430 | 288,430 | 5.456% |
| LAW | 145,642 | 145,642 | 2.755% |
| MPA | 0 | 0 | 0.000% |
| BISC | 0 | 0 | 0.000% |
| TOT | 5,286,752 | 5,286,752 | 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.1 - 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 A.2 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

| Driver D: Rolling Average of Total Funds Raised | | | |
|--|---------------------------------|-----------------------|----------------|
| Weight | 1.0000 | | |
| Driver | Rev3 | | |
| Driver Description | Advancement Funds Raised | Weighted Total | Share |
| ASC | \$230,997,079 | \$230,997,079 | 36.046% |
| BUS | \$148,075,184 | \$148,075,184 | 23.106% |
| EDU | \$11,479,610 | \$11,479,610 | 1.791% |
| ENG | \$131,495,733 | \$131,495,733 | 20.519% |
| H-NUR | \$12,987,017 | \$12,987,017 | 2.027% |
| H-REH | \$13,825,040 | \$13,825,040 | 2.157% |
| H-MED | \$67,701,400 | \$67,701,400 | 10.564% |
| LAW | \$19,852,729 | \$19,852,729 | 3.098% |
| MPA | \$4,426,786 | \$4,426,786 | 0.691% |
| BISC | \$0 | \$0 | 0.000% |
| TOT | \$640,840,576 | \$640,840,576 | 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 2011 to 2015 | Weighted Total | Share |
| ASC | 12,809 | 12,809 | 45.728% |
| BUS | 4,636 | 4,636 | 16.551% |
| EDU | 3,420 | 3,420 | 12.210% |
| ENG | 3,468 | 3,468 | 12.379% |
| H-NUR | 681 | 681 | 2.429% |
| H-REH | 701 | 701 | 2.504% |
| H-MED | 980 | 980 | 3.497% |
| LAW | 873 | 873 | 3.118% |
| MPA | 444 | 444 | 1.584% |
| BISC | 0 | 0 | 0.000% |
| TOT | 28,011 | 28,011 | 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

| Driver FHJ: Undergraduate FTE and Graduate FTE | | | | | | | | |
|--|---|--------------|---------------------|--------------------|------------------------|-------------------------|-----------------|----------------|
| Weight | 1.0000 | 0.0000 | 0.0000 | 1.0000 | 1.0000 | 0.3000 | | |
| Driver | 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 | Weighted Total | Share |
| ASC | 11,413.1 | 0.0 | 0.0 | 1,492.3 | 0.0 | 0.0 | 12,905.4 | 57.246% |
| BUS | 2,157.3 | 0.0 | 0.0 | 72.4 | 246.4 | 712.3 | 2,689.8 | 11.931% |
| EDU | 783.6 | 0.0 | 32.5 | 138.0 | 0.0 | 0.0 | 921.6 | 4.088% |
| ENG | 3,092.2 | 0.0 | 0.0 | 458.0 | 0.0 | 0.0 | 3,550.2 | 15.748% |
| H-NUR | 486.2 | 0.0 | 0.0 | 78.3 | 0.0 | 0.0 | 564.5 | 2.504% |
| H-REH | 0.0 | 0.0 | 0.0 | 328.3 | 0.0 | 0.0 | 328.3 | 1.456% |
| H-MED | 401.0 | 535.1 | 0.0 | 307.7 | 0.0 | 0.0 | 708.7 | 3.144% |
| LAW | 605.0 | 0.0 | 0.0 | 23.6 | 0.0 | 0.0 | 628.6 | 2.788% |
| MPA | 0.0 | 0.0 | 0.0 | 79.5 | 0.0 | 0.0 | 79.5 | 0.353% |
| BISC | 167.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 167.1 | 0.741% |
| TOT | 19,105.5 | 535.1 | 32.5 | 2,978.1 | 246.4 | 712.3 | 22,543.7 | 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

| Weight Driver | Driver FHJM 1: Undergraduate FTE and Graduate FTE and Faculty EFT | | | | | | | | | | | | | | | LOCK Und | LOCK Grad | LOCK FacStf |
|--------------------|---|--------------|---------------------|------------------|--------------|--------------|--------------|----------------|--------------------|----------------------|----------------------|--------------------|---|-----------------|-------------------|----------------------------|-----------------------|----------------------|
| | 1.0000 Und28 | 0.2000 Und18 | 0.0000 Und21 | 1.0000 Und23 | 1.0000 Und22 | 1.0000 Und17 | 1.0000 Und27 | 1.0000 Und25 | 1.0000 Und24 | 1.0000 Und20 | 1.0000 Und19 | 1.0000 Gra8 | 1.0000 FacStf20 | 0.2000 FacStf11 | 0.2000 FacStf17 | | | |
| Driver Description | Net UG FTE (BISC Embedded) | PGME FTE | Trent ED Yrs1-3 FTE | ASC Distance FTE | A/TEP FTE | BISC FTE | Blyth FTE | Internship FTE | Clinical X-Ray 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 | Weighted Faculty EFT |
| ASC | 10,825.9 | 0.0 | 0.0 | 324.2 | 0.0 | 141.6 | 0.0 | 7.1 | 0.0 | 113.9 | 141.9 | 1,492.3 | 578.6 | 1.0 | 0.0 | 11,554.6 | 1,492.3 | 578.8 |
| BUS | 1,761.7 | 0.0 | 0.0 | 3.0 | 0.0 | 6.0 | 0.0 | 0.0 | 0.0 | 219.6 | 172.9 | 1,031.1 | 101.4 | 0.0 | 0.0 | 2,163.2 | 1,031.1 | 101.4 |
| EDU | 777.4 | 0.0 | 32.5 | 0.0 | 5.1 | 0.0 | 0.0 | 0.0 | 0.0 | 1.1 | 0.1 | 138.0 | 38.5 | 0.0 | 0.0 | 783.7 | 138.0 | 38.5 |
| ENG | 3,019.5 | 0.0 | 0.0 | 3.0 | 0.0 | 6.2 | 0.0 | 26.3 | 0.0 | 22.9 | 20.6 | 458.0 | 138.6 | 1.6 | 0.6 | 3,098.5 | 458.0 | 139.0 |
| H-NUR | 485.5 | 0.0 | 0.0 | 0.7 | 0.0 | 1.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 78.3 | 20.8 | 0.0 | 0.0 | 487.7 | 78.3 | 20.8 |
| H-REH | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 328.3 | 26.7 | 1.0 | 0.0 | 0.0 | 328.3 | 26.9 |
| H-MED | 401.0 | 535.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 307.7 | 239.2 | 231.4 | 35.0 | 508.0 | 307.7 | 292.5 |
| LAW | 570.5 | 0.0 | 0.0 | 0.0 | 0.0 | 11.8 | 0.0 | 0.0 | 0.0 | 15.5 | 19.0 | 23.6 | 32.2 | 0.0 | 0.0 | 616.8 | 23.6 | 32.2 |
| MPA | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 79.5 | 4.2 | 0.0 | 1.0 | 0.0 | 79.5 | 4.4 |
| BISC | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| TOT | 17,841.5 | 535.1 | 32.5 | 330.9 | 5.1 | 167.1 | 0.0 | 33.4 | 0.0 | 373.0 | 354.5 | 3,936.8 | 1,180.1 | 235.0 | 36.6 | 19,212.5 | 3,936.8 | 1,234.4 |

| | Share | Share | Share | Avg Share |
|-------|---------|---------|---------|-----------|
| ASC | 60.141% | 37.906% | 46.886% | 48.311% |
| BUS | 11.259% | 26.191% | 8.212% | 15.221% |
| EDU | 4.079% | 3.505% | 3.116% | 3.567% |
| ENG | 16.128% | 11.634% | 11.263% | 13.008% |
| H-NUR | 2.538% | 1.989% | 1.683% | 2.070% |
| H-REH | 0.000% | 8.339% | 2.176% | 3.505% |
| H-MED | 2.644% | 7.816% | 23.696% | 11.385% |
| LAW | 3.210% | 0.599% | 2.611% | 2.140% |
| MPA | 0.000% | 2.019% | 0.356% | 0.792% |
| XXX | | | | |
| BISC | 0.000% | 0.000% | 0.000% | 0.000% |
| 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 FTE and Faculty EFT

| Driver FHJM 2: Undergraduate FTE and Graduate FTE and Faculty EFT | | | | | | | | | | | | |
|---|-----------------------------|-------------------------|----------------------|------------------------------|-------------------------|---|--------------|-------------------------------|-------------------|------------------------|-------------------|------------------|
| Weight | 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 Em bedded) | 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 only) | Adjunct 1-2-3 EFT | Weighted Undergraduate | Weighted Graduate | Weighted Faculty |
| ASC | 10,825.9 | 614.8 | 113.9 | 1,492.3 | 0.0 | 578.6 | 1.0 | 0.0 | 0.0 | 10,939.8 | 1,492.3 | 578.6 |
| BUS | 1,761.7 | 181.9 | 219.6 | 318.8 | 712.3 | 100.2 | 0.0 | 1.2 | 0.0 | 1,981.3 | 318.8 | 100.2 |
| EDU | 777.4 | 37.7 | 1.1 | 138.0 | 0.0 | 37.7 | 0.0 | 0.8 | 0.0 | 778.5 | 138.0 | 37.7 |
| ENG | 3,019.5 | 56.1 | 22.9 | 458.0 | 0.0 | 138.6 | 1.6 | 0.0 | 0.6 | 3,042.4 | 458.0 | 138.6 |
| H-NUR | 485.5 | 2.2 | 0.0 | 78.3 | 0.0 | 20.8 | 0.0 | 0.0 | 0.0 | 485.5 | 78.3 | 20.8 |
| H-REH | 0.0 | 0.0 | 0.0 | 328.3 | 0.0 | 26.7 | 1.0 | 0.0 | 0.0 | 0.0 | 328.3 | 26.7 |
| H-MED | 401.0 | 535.1 | 0.0 | 307.7 | 0.0 | 239.2 | 231.4 | 0.0 | 35.0 | 401.0 | 307.7 | 239.2 |
| LAW | 570.5 | 30.8 | 15.5 | 23.6 | 0.0 | 32.2 | 0.0 | 0.0 | 0.0 | 586.0 | 23.6 | 32.2 |
| MPA | 0.0 | 0.0 | 0.0 | 79.5 | 0.0 | 4.2 | 0.0 | 0.0 | 1.0 | 0.0 | 79.5 | 4.2 |
| BISC | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| TOT | 17,841.5 | 1,458.6 | 373.0 | 3,224.5 | 712.3 | 1,178.1 | 235.0 | 2.0 | 36.6 | 18,214.5 | 3,224.5 | 1,178.1 |

| | Share | Share | Share | Avg Share |
|-------|---------|---------|---------|-----------|
| ASC | 60.061% | 46.280% | 49.111% | 51.817% |
| BUS | 10.878% | 9.887% | 8.503% | 9.756% |
| EDU | 4.274% | 4.280% | 3.197% | 3.917% |
| ENG | 16.703% | 14.204% | 11.764% | 14.224% |
| H-NUR | 2.665% | 2.428% | 1.763% | 2.286% |
| H-REH | 0.000% | 10.181% | 2.263% | 4.148% |
| H-MED | 2.202% | 9.543% | 20.307% | 10.684% |
| LAW | 3.217% | 0.732% | 2.736% | 2.228% |
| MPA | 0.000% | 2.465% | 0.357% | 0.941% |
| XXX | | | | |
| BISC | 0.000% | 0.000% | 0.000% | 0.000% |
| 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

| Driver GIKM: Undergraduate and Graduate and Faculty Headcount | | | | | | | |
|---|------------------------------|----------------|-------------------------------------|---------------------------------|--------------------------------|----------------|---------|
| Weight | 0.5000 | 0.2000 | 0.5000 | 1.0000 | 1.0000 | | |
| Driver | 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 | Weighted Total | Share |
| ASC | 12,109 | 0 | 198 | 1,443 | 898 | 8,495 | 50.492% |
| BUS | 2,197 | 0 | 1,171 | 76 | 121 | 1,881 | 11.181% |
| EDU | 761 | 0 | 107 | 133 | 78 | 645 | 3.834% |
| ENG | 3,098 | 0 | 85 | 437 | 183 | 2,212 | 13.145% |
| H-NUR | 447 | 0 | 100 | 30 | 125 | 429 | 2.547% |
| H-REH | 0 | 0 | 305 | 33 | 230 | 416 | 2.470% |
| H-MED | 403 | 533 | 88 | 261 | 1,671 | 2,284 | 13.577% |
| LAW | 632 | 0 | 0 | 27 | 39 | 382 | 2.271% |
| MPA | 0 | 0 | 133 | 0 | 15 | 82 | 0.484% |
| BISC | 0 | 0 | 0 | 0 | 0 | 0 | 0.000% |

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

| Driver GIK 2: Undergraduate and Graduate Headcount | | | | | | | | | | | | | | |
|--|----------------------------------|----------------|---------------------------|------------------------|----------------|----------------------------|----------------------------|--------------------------|----------------------|-----------------|-------------------------------------|---------------------------------|----------------|---------|
| Weight | 1.0000 | 0.2000 | 0.2000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 0.5000 | 1.0000 | | | |
| Driver | Und13 | Und4 | Und7 | Und9 | Und8 | Und5 | Und6 | Und10 | Und11 | Und12 | Gra2 | Gra3 | | |
| Driver Description | Net UG Headcount (BISC Embedded) | PGME Headcount | Trent ED Yrs1-3 Headcount | ASC Distance Headcount | ATEP Headcount | Away on Exchange Headcount | Here on Exchange Headcount | Clinical X-Ray Headcount | Internship Headcount | Blyth Headcount | Professional Grad Program Headcount | Research Grad Program Headcount | Weighted Total | Share |
| ASC | 11,112 | 0 | 0 | 618 | 0 | 75 | 164 | 0 | 17 | 0 | 198 | 1,443 | 13,528 | 58.851% |
| BUS | 1,808 | 0 | 0 | 4 | 0 | 117 | 265 | 0 | 0 | 0 | 1,171 | 76 | 2,856 | 12.422% |
| EDU | 524 | 0 | 214 | 0 | 21 | 0 | 2 | 0 | 0 | 0 | 107 | 133 | 776 | 3.377% |
| ENG | 2,958 | 0 | 0 | 4 | 0 | 9 | 40 | 0 | 87 | 0 | 85 | 437 | 3,578 | 15.563% |
| H-NUR | 446 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 100 | 30 | 527 | 2.293% |
| H-REH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 305 | 33 | 186 | 0.807% |
| H-MED | 401 | 533 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 88 | 261 | 815 | 3.544% |
| LAW | 568 | 0 | 0 | 0 | 0 | 33 | 28 | 0 | 0 | 0 | 0 | 27 | 656 | 2.854% |
| MPA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 133 | 0 | 67 | 0.289% |
| BISC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.000% |
| TOT | 17,817 | 533 | 214 | 627 | 21 | 234 | 501 | 0 | 104 | 0 | 2,187 | 2,440 | 22,987 | 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 needs-based); Undergraduate Merit-Based Support, and Needs-Based Support (for undergraduate and graduate students combined).

- 7.1 Graduate Student Support (excluding Needs-Based)
- 7.2 Undergraduate Merit Support
- 7.3 Undergraduate and Graduate Needs-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

| Driver W 1, W 2, W 3: Student Financial Support | | | | | | |
|---|-----------------------------------|-----------------------------------|---|-------------|-------------|-------------|
| Weight | Sup2 | Sup1 | Sup3 | | | |
| Driver | | | | | | |
| Driver Description | Undergraduate Merit-Based Support | Undergraduate Needs-Based Support | Graduate Ops. Fund Financial Support (3-yr avg) | Share (W-1) | Share (W-2) | Share (W-3) |
| ASC | \$4,217,181 | \$3,269,183 | \$23,521,958 | 53.256% | 35.733% | 63.182% |
| BUS | \$1,628,157 | \$2,129,956 | \$880,828 | 20.561% | 23.281% | 2.366% |
| EDU | \$1,577 | \$463,250 | \$1,471,685 | 0.020% | 5.063% | 3.953% |
| ENG | \$1,677,059 | \$1,598,228 | \$5,587,946 | 21.179% | 17.469% | 15.010% |
| H-NUR | \$200,392 | \$212,762 | \$422,278 | 2.531% | 2.326% | 1.134% |
| H-REH | \$0 | \$587,692 | \$498,497 | 0.000% | 6.424% | 1.339% |
| H-MED | \$4,220 | \$147,109 | \$4,142,790 | 0.053% | 1.608% | 11.128% |
| LAW | \$190,042 | \$559,650 | \$352,403 | 2.400% | 6.117% | 0.947% |
| MPA | \$0 | \$38,953 | \$350,631 | 0.000% | 0.426% | 0.942% |
| BISC | \$0 | \$142,091 | \$0 | 0.000% | 1.553% | 0.000% |
| TOT | \$7,918,628 | \$9,148,874 | \$37,229,016 | 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 | 1,641 | 1,641 | 47.483% |
| BUS | 76 | 76 | 2.199% |
| EDU | 240 | 240 | 6.944% |
| ENG | 522 | 522 | 15.104% |
| H-NUR | 130 | 130 | 3.762% |
| H-REH | 338 | 338 | 9.780% |
| H-MED | 349 | 349 | 10.098% |
| LAW | 27 | 27 | 0.781% |
| MPA | 133 | 133 | 3.848% |
| BISC | 0 | 0 | 0.000% |
| TOT | 3,456 | 3,456 | 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

| Driver GIK 1(A): Undergraduate and Graduate Headcount, BISC Separated | | | | | | | | | | | | | | |
|---|----------------------------------|---------------------------|----------------|----------------------------|----------------------------|-----------------|------------------------|--------------------------|----------------------|-----------------|------------------------------------|-------------------------------|----------------|---------|
| Weight | 1.0000 | 0.3000 | 0.3000 | 1.0000 | 1.0000 | 0.3000 | 0.3000 | 0.3000 | 0.3000 | 0.3000 | 1.0000 | 0.3000 | | |
| Driver | Und14 | Und7 | Und4 | Und5 | Und6 | Und8 | Und9 | Und10 | Und11 | Und12 | Gra13 | Gra6 | | |
| Driver Description | Net UG Headcount (BISC Separate) | Trent ED Yrs1-3 Headcount | PGME Headcount | Away on Exchange Headcount | Here on Exchange Headcount | A/TEP Headcount | ASC Distance Headcount | Clinical X-Ray Headcount | Internship Headcount | Blyth Headcount | Total On-Campus Graduate Headcount | SSB Off-Campus Grad Headcount | Weighted Total | Share |
| ASC | 10,989 | 0 | 0 | 75 | 164 | 0 | 618 | 0 | 17 | 0 | 1,641 | 0 | 13,060 | 56.644% |
| BUS | 1,805 | 0 | 0 | 117 | 265 | 0 | 4 | 0 | 0 | 0 | 428 | 819 | 2,862 | 12.413% |
| EDU | 524 | 214 | 0 | 0 | 2 | 21 | 0 | 0 | 0 | 0 | 240 | 0 | 837 | 3.628% |
| ENG | 2,958 | 0 | 0 | 9 | 40 | 0 | 4 | 0 | 87 | 0 | 522 | 0 | 3,556 | 15.425% |
| H-NUR | 446 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 130 | 0 | 576 | 2.500% |
| H-REH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 338 | 0 | 338 | 1.466% |
| H-MED | 401 | 0 | 533 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 349 | 0 | 912 | 3.955% |
| LAW | 565 | 0 | 0 | 33 | 28 | 0 | 0 | 0 | 0 | 0 | 27 | 0 | 653 | 2.832% |
| MPA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 133 | 0 | 133 | 0.577% |
| BISC | 129 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 129 | 0.560% |
| TOT | 17,817 | 214 | 533 | 234 | 501 | 21 | 627 | 0 | 104 | 0 | 3,808 | 819 | 23,055 | 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 in to 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

| Driver GIK 1(B): Undergraduate and Graduate Headcount, BISC Embedded | | | | | | | | | | | | | | |
|--|----------------------------------|---------------------------|----------------|----------------------------|----------------------------|----------------|------------------------|--------------------------|----------------------|-----------------|------------------------------------|-------------------------------|----------------|---------|
| Weight | 1.0000 | 0.3000 | 0.3000 | 1.0000 | 1.0000 | 0.3000 | 0.3000 | 0.3000 | 0.3000 | 0.3000 | 1.0000 | 0.3000 | | |
| Driver | Und13 | Und7 | Und4 | Und5 | Und6 | Und8 | Und9 | Und10 | Und11 | Und12 | Gra13 | Gra6 | | |
| Driver Description | 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 | Clinical X-Ray Headcount | Internship Headcount | Blyth Headcount | Total On-Campus Graduate Headcount | SSB Off-Campus Grad Headcount | Weighted Total | Share |
| ASC | 11,112 | 0 | 0 | 75 | 164 | 0 | 618 | 0 | 17 | 0 | 1,641 | 0 | 13,183 | 57.793% |
| BUS | 1,808 | 0 | 0 | 117 | 265 | 0 | 4 | 0 | 0 | 0 | 428 | 819 | 2,619 | 11.483% |
| EDU | 524 | 214 | 0 | 0 | 2 | 21 | 0 | 0 | 0 | 0 | 240 | 0 | 837 | 3.667% |
| ENG | 2,958 | 0 | 0 | 9 | 40 | 0 | 4 | 0 | 87 | 0 | 522 | 0 | 3,556 | 15.591% |
| H-NUR | 446 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 130 | 0 | 576 | 2.527% |
| H-REH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 338 | 0 | 338 | 1.482% |
| H-MED | 401 | 0 | 533 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 349 | 0 | 912 | 3.998% |
| LAW | 568 | 0 | 0 | 33 | 28 | 0 | 0 | 0 | 0 | 0 | 27 | 0 | 656 | 2.876% |
| MPA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 133 | 0 | 133 | 0.583% |
| BISC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.000% |
| TOT | 17,817 | 214 | 533 | 234 | 501 | 21 | 627 | 0 | 104 | 0 | 3,808 | 819 | 22,810 | 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 | 972 | 972 | 32.443% |
| BUS | 305 | 305 | 10.180% |
| EDU | 136 | 136 | 4.539% |
| ENG | 271 | 271 | 9.045% |
| H-NUR | 74 | 74 | 2.470% |
| H-REH | 83 | 83 | 2.770% |
| H-MED | 1,054 | 1,054 | 35.180% |
| LAW | 81 | 81 | 2.704% |
| MPA | 20 | 20 | 0.668% |
| BISC | 0 | 0 | 0.000% |
| TOT | 2,996 | 2,996 | 100.00% |

11) Specific Administrative Offices and Other University-Wide Expenditures
Including Specified Provost's Office Operations; Specified Vice-Principal Finance and Administration Operations; Specified Vice-Principal Research Operations; Specified Principal's Office Operations; Specified University-Wide Administrative Expenses

For these purposes, Provost's Office Operations include the Office of the Provost and Budget and Planning. 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 Provost's Office Operations; Specified Vice-Principal Finance and Administration Operations; Specified Vice-Principal Research Operations; Specified Principal's Office Operations; Specified University-Wide Administrative Expenses

Cost Driver: Expenses associated with the identified Provost's Office, VPFA Office, VPR Office, Principal's Office, Secretariat and selected university-wide administration 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 R1: Total Revenue All Funds | | | |
|---|--|-------------------------------------|----------------|
| Weight | 1.0000 | | |
| Driver | Rev1 | | |
| Driver Description | All Funds Revenue, SEAMO weighted, incl BISC (R-1) | Weighted Total - BISC Included (R1) | Shares |
| ASC | 160,653,863.740 | 160,653,863.740 | 32.623% |
| BUS | 82,929,616.510 | 82,929,616.510 | 16.840% |
| EDU | 19,527,688.410 | 19,527,688.410 | 3.965% |
| ENG | 57,169,765.500 | 57,169,765.500 | 11.609% |
| H-NUR | 6,887,483.280 | 6,887,483.280 | 1.399% |
| H-REH | 11,090,600.520 | 11,090,600.520 | 2.252% |
| H-MED | 130,655,549.000 | 130,655,549.000 | 26.531% |
| LAW | 13,433,411.030 | 13,433,411.030 | 2.728% |
| MPA | 3,214,617.480 | 3,214,617.480 | 0.653% |
| BISC | 6,893,888.240 | 6,893,888.240 | 1.400% |
| TOT | 492,456,483.710 | 492,456,484 | 100.00% |

Table 37: Total Revenue (excluding BISC)

| Driver R2: Total Revenue All Funds (excluding BISC) | | | |
|--|--|-------------------------------------|---------|
| Weight | 1.0000 | | |
| Driver | Rev2 | | |
| Driver Description | All Funds Revenue, SEAMO weighted, excl BISC (R-2) | Weighted Total - BISC Excluded (R2) | Shares |
| ASC | 160,653,863.740 | 160,653,863.740 | 33.086% |
| BUS | 82,929,616.510 | 82,929,616.510 | 17.079% |
| EDU | 19,527,688.410 | 19,527,688.410 | 4.022% |
| ENG | 57,169,765.500 | 57,169,765.500 | 11.774% |
| H-NUR | 6,887,483.280 | 6,887,483.280 | 1.418% |
| H-REH | 11,090,600.520 | 11,090,600.520 | 2.284% |
| H-MED | 130,655,549.000 | 130,655,549.000 | 26.908% |
| LAW | 13,433,411.030 | 13,433,411.030 | 2.767% |
| MPA | 3,214,617.480 | 3,214,617.480 | 0.662% |
| BISC | 0.000 | 0.000 | 0.000% |
| TOT | 485,562,595.470 | 485,562,595.470 | 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 38: Faculty EFT

| Driver M: Faculty EFT | | | | | | | | | | |
|-----------------------|-------------------|------------------|--------------|------------------------|----------------------|-------------------------------|-------------------------------|-------------------|----------------|---------|
| Weight | 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) | Term Adjuncts EFT (ATEP only) | Adjunct 1-2-3 EFT | Weighted Total | Share |
| ASC | 3.0 | 406.4 | 1.0 | 49.3 | 91.8 | 28.1 | 0.0 | 0.0 | 578.6 | 49.028% |
| BUS | 0.0 | 66.8 | 0.0 | 19.1 | 1.9 | 12.4 | 1.2 | 0.0 | 101.4 | 8.590% |
| EDU | 0.0 | 23.5 | 0.0 | 6.5 | 0.0 | 7.6 | 0.8 | 0.0 | 38.5 | 3.260% |
| ENG | 0.0 | 97.0 | 1.6 | 1.0 | 36.0 | 4.6 | 0.0 | 0.6 | 138.6 | 11.744% |
| H-NUR | 0.0 | 13.0 | 0.0 | 2.0 | 0.0 | 5.8 | 0.0 | 0.0 | 20.8 | 1.760% |
| H-REH | 0.0 | 18.0 | 1.0 | 2.0 | 2.0 | 4.7 | 0.0 | 0.0 | 26.7 | 2.259% |
| H-MED | 0.0 | 173.6 | 231.4 | 2.8 | 61.0 | 1.9 | 0.0 | 35.0 | 239.2 | 20.272% |
| LAW | 1.0 | 27.8 | 0.0 | 1.3 | 0.0 | 2.1 | 0.0 | 0.0 | 32.2 | 2.731% |
| MPA | 0.0 | 3.0 | 0.0 | 0.0 | 0.0 | 1.2 | 0.0 | 1.0 | 4.2 | 0.356% |
| BISC | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.000% |
| TOT | 4.0 | 829.1 | 235.0 | 83.9 | 192.7 | 68.4 | 2.0 | 36.6 | 1,180.1 | 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; eQuip 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 39: Research Volume

| Driver TV: Research Volume | | | | |
|----------------------------|--|-------------------------------|----------------------|---------------|
| Weight | 1.0000 | 1.0000 | | |
| Driver | Res1 | Res2 | | |
| Driver Description | Research Revenue Incl. Shared Attributions | Active Grant/Contract Holders | Weighted Res1 | Weighted Res3 |
| ASC | \$38,764,174 | 226 | \$38,764,174 | 226 |
| BUS | \$507,652 | 21 | \$507,652 | 21 |
| EDU | \$1,216,412 | 12 | \$1,216,412 | 12 |
| ENG | \$15,680,487 | 87 | \$15,680,487 | 87 |
| H-NUR | \$907,597 | 4 | \$907,597 | 4 |
| H-REH | \$107,061 | 11 | \$107,061 | 11 |
| H-MED | \$60,233,560 | 64 | \$60,233,560 | 64 |
| LAW | \$247,848 | 7 | \$247,848 | 7 |
| MPA | \$254,764 | 3 | \$254,764 | 3 |
| BISC | \$0 | 0 | \$0 | 0 |
| TOT | \$117,919,555 | 435 | \$117,919,555 | 435 |

| Share | Share | Avg Share | |
|----------------|----------------|----------------|------------|
| 32.87% | 51.95% | 42.414% | ASC |
| 0.43% | 4.83% | 2.629% | BUS |
| 1.03% | 2.76% | 1.895% | EDU |
| 13.30% | 20.00% | 16.649% | ENG |
| 0.77% | 0.92% | 0.845% | H-NUR |
| 0.09% | 2.53% | 1.310% | H-REH |
| 51.08% | 14.71% | 32.896% | H-MED |
| 0.21% | 1.61% | 0.910% | LAW |
| 0.22% | 0.69% | 0.453% | MPA |
| 0.00% | 0.00% | 0.000% | BISC |
| 100.00% | 100.00% | 100.00% | TOT |

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 40: Employee Salary Base

| Driver P: Employee Salary Base | | | |
|---------------------------------------|-----------------------------------|-----------------------|----------------|
| Weight | 1.0000 | | |
| Driver | Emp6 | | |
| Driver Description | Total Employee Salary Base | Weighted Total | Shares |
| ASC | \$88,062,696 | 88,062,696 | 36.708% |
| BUS | \$31,554,797 | 31,554,797 | 13.153% |
| EDU | \$8,322,709 | 8,322,709 | 3.469% |
| ENG | \$24,163,171 | 24,163,171 | 10.072% |
| H-NUR | \$3,943,892 | 3,943,892 | 1.644% |
| H-REH | \$4,728,385 | 4,728,385 | 1.971% |
| H-MED | \$70,266,487 | 70,266,487 | 29.290% |
| LAW | \$7,716,758 | 7,716,758 | 3.217% |
| MPA | \$1,143,910 | 1,143,910 | 0.477% |
| BISC | \$0 | 0 | 0.000% |
| TOT | \$239,902,806 | 239,902,806 | 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 A.2 above).

17) *University Fund Allocations*

Table 41: University Fund Allocations

| | 2017-18 |
|--|-------------------|
| Revenues | |
| Direct to UF, Invest Income, Late Fees, Overheads etc. | 19,847,159 |
| UF Recovery | 16,776,902 |
| Total UF Revenue | 36,624,061 |
| Committed Expenses | |
| Transfers to Capital | 11,703,026 |
| Hold Harmless | 10,366,600 |
| Recommended Expenses | |
| Deferred Maintenance | 3,600,000 |
| Qsuccess & Embedded Counsellors | 145,000 |
| ITS Infrastructure Renewal | 800,000 |
| Contingency | 2,800,000 |
| Classroom Renewal | 1,000,000 |
| Innovation and Wellness Centre | 1,200,000 |
| Canadian First Research Excellence Project | 800,000 |
| Job Evaluation Project | 472,000 |
| Inclusion | 1,000,000 |
| Technology Transfer Unit | 1,300,000 |
| Other Strategic Priorities | 724,000 |
| Total Committed & Recommended Expenses | 35,910,626 |
| Total Remaining to be Allocated | 713,435 |

18) *Research Intensity Fund*

Started in 2016-17, in addition to the 3.25% 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 “C – Provincial Research funding” and “G.1 – Federal Indirect Cost of Research”).

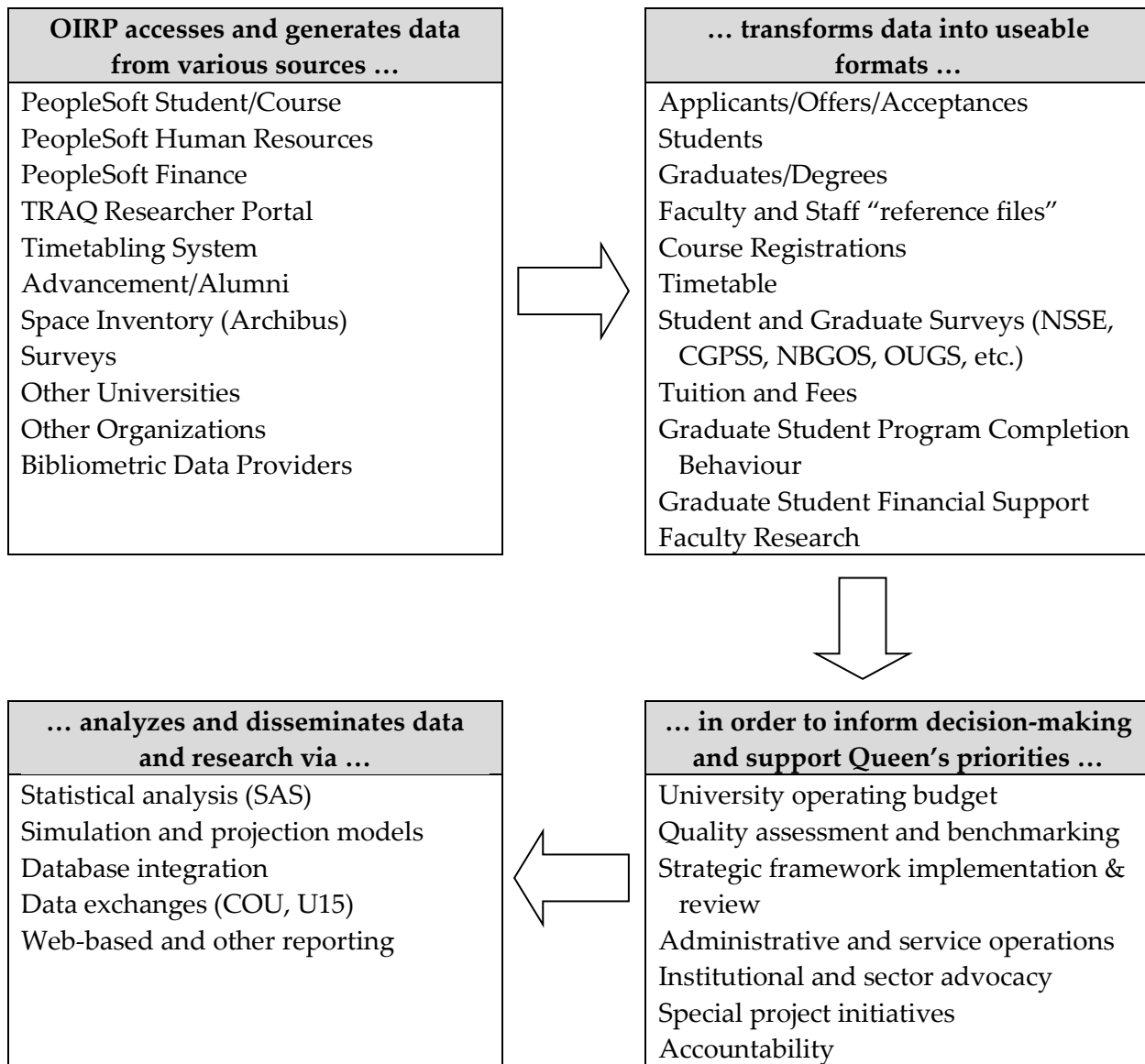
19) Summary

| 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 FTE | 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 Office of the Principal (selected) University Secretariat Planning and Budget Provost's Office (selected) University-wide administrative functions (selected) University Veterinarian VP Research Office |
| Volume of Research Activity (50% research income and 50% research grant and contract applications) | eEquip 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 2017 meeting, the Board of Trustees approved tuition for both 2017-18 and 2018-19, 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

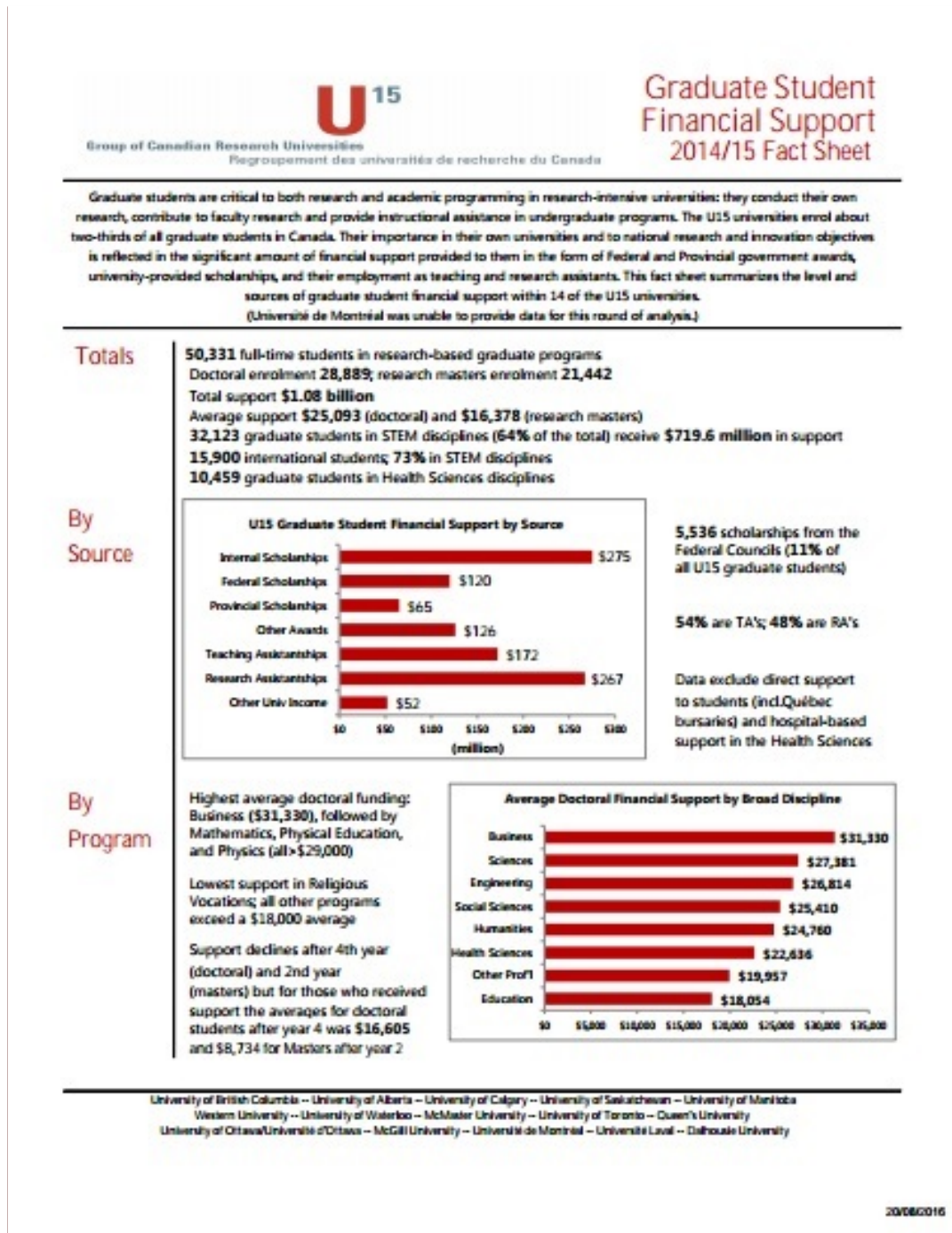
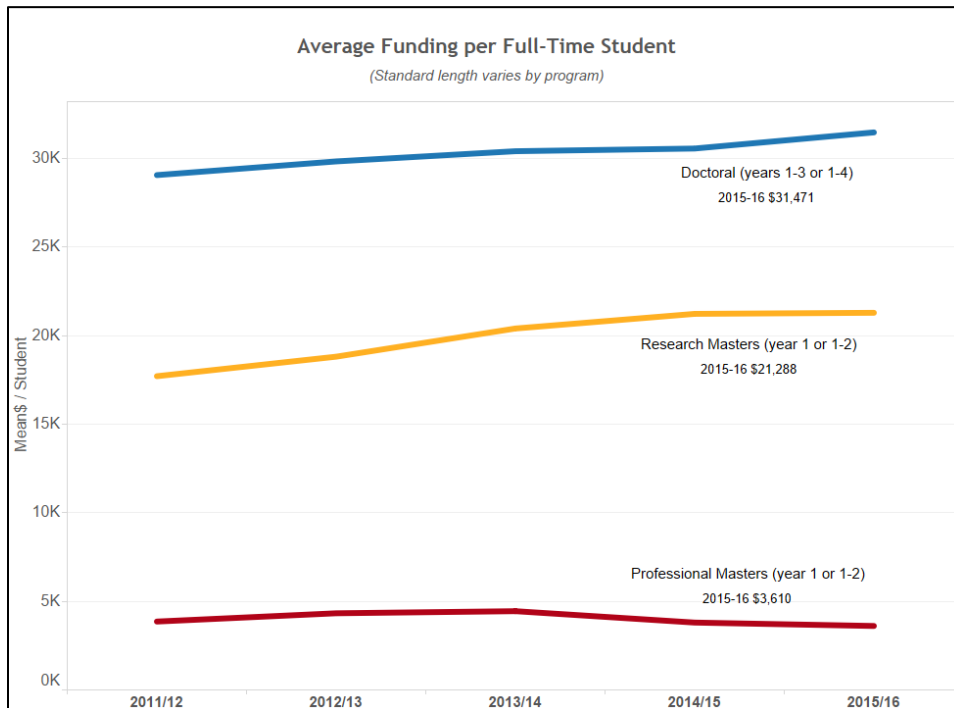


Figure 21: Graduate Student Financial Support at Queen’s Over Time



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.)

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

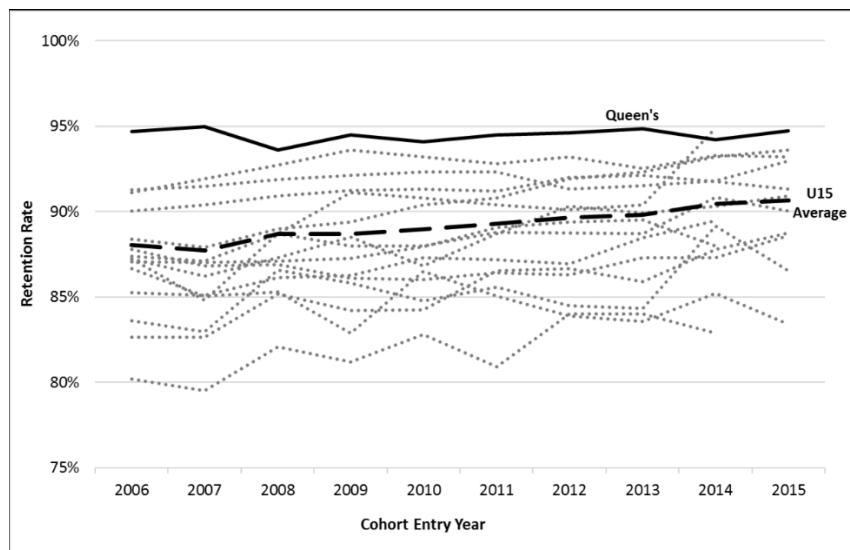
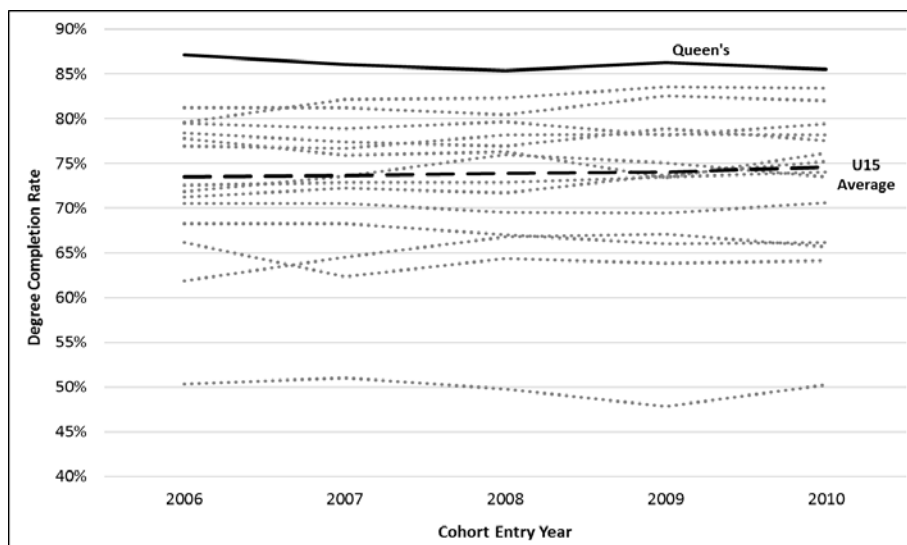


Figure 23: Six-Year Baccalaureate Graduation Rates at U15 Universities



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. 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 provide 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 expenditures
- \$5 billion in research expenditures
- 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 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 2016, Statistics Canada announced it will reinstate 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 EFT 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 (NFDP). OIRP supports the Faculty Relations Office with data and analysis 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 six 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 (tentatively) 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 2017 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.

Table 42: 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 National Five-Year Out Baccalaureate Graduate Outcomes Survey (NBGOS)

The NBGOS began as a pilot project at the University of British Columbia. At the request of Queen’s Provost, OIRP assessed the potential value of the survey being administered to Queen’s graduates. Following the decision to implement the project at Queen’s during 2013, several other universities

expressed interest in participating, and ultimately, 41 Canadian institutions joined an informal consortium to administer the survey, coordinated by OIRP. The results became available in early 2014 (at the national, U15, Ontario and individual institution levels) and the first three in a series of nationally-focused reports have been released: Labour Market Outcomes (produced at Queen's), Civic and Social Engagement (produced at Carleton University), and Focus on the Humanities (produced at Queen's). Future reports will deal with student assessments of the strengths, weaknesses and impacts of academic experiences and academic program elements; post-baccalaureate educational activity; and STEM program outcomes. Administration of a revised survey is being considered for the future.

Figure 24: NBGOS Reports on Labour Market Outcomes, Civic and Social Engagement, and Focus on the Humanities



3.4 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, to be completed in Fall 2017, will provide the first comprehensive analysis of labour market outcomes and graduate assessments of their programs.

3.5 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.

3.6 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.

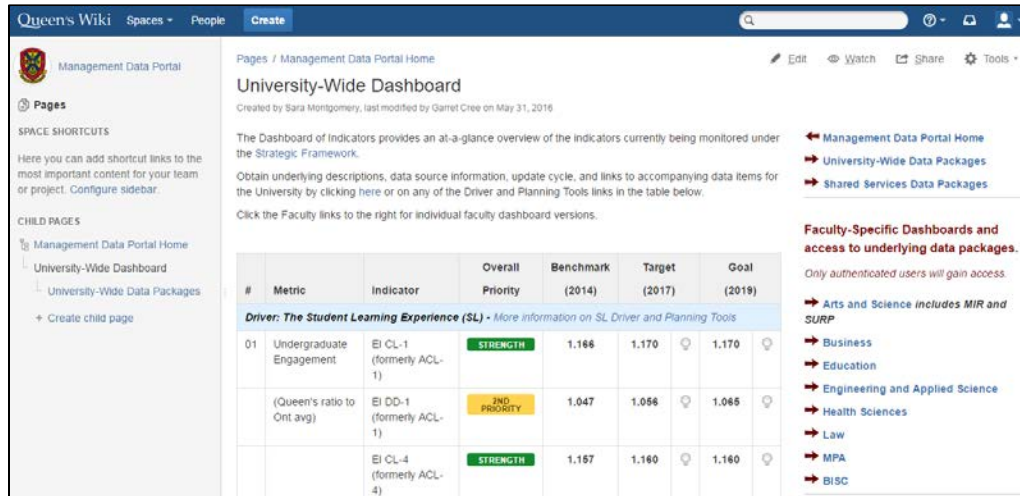
3.7 Support to Survey Projects Undertaken at Queen's

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) *University Planning*

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 25). During the 2017-18 year, OIRP will substantially upgrade the portal; initial design and stakeholder consultations are being conducted in the Summer of 2017.

Figure 25: Screenshot of the Management Data Portal (University Dashboard)



Strategic Mandate Agreements (SMAs) 2014-2017: In 2013, MAESD identified institutional differentiation as a sector objective. The Ministry required Ontario universities to develop undergraduate and graduate enrolment targets, and to submit annual report-backs that highlighted areas of strength aligning with five sets of differentiation metrics developed by the Ministry (see Table 43). Universities were invited to individually propose (but ultimately did not report on) additional institution-specific metrics that would further establish strengths and differentiating characteristics. These bilateral Strategic Mandate Agreements were in effect for the 2014-15 to 2016-17 period (now referred to as the SMA-1 period). Graduate student/ program, research and other data assembled by the Ministry were used to allocate a significant portion of previously announced multi-year graduate growth funding. (These are the “Research” items in Table 43.) OIRP participated in the development of the University-s SMA-1 submission and coordinated the annual report-backs to the Ministry.

Table 43: SMA-1 Differentiation Metrics: Ministry Determined and Queen’s Proposed

| Differentiation Framework | | |
|---|---|---|
| Criteria | System-Wide Metrics (Developed by MTCU) | Queen's-Specific Metrics (Proposed by the University) |
| Jobs, Innovation & Economic Development | Graduate Employment Rates (6-month and 2-year) Employer Satisfaction Rates Graduates Employed Full-Time in Related Employment | Educational Attainment in Kingston Region & Queen's Role PARTEQ and Technology Commercialization Student Involvement in Local Experiential Learning Activity 5-Year Labour Market Outcomes & Local Employment |
| Teaching and Learning | Student Satisfaction Graduation Rates Retention Rates Co-Op Program Enrolment Number of Online Courses, Registrations & Programs | Registrations & Engagement Results for Blended Learning Academic Unit-Level Engagement Improvement Graduates' Ratings of Program Strengths & Weaknesses Int'l Student Ratings of Program Strengths & Weaknesses Graduate Student Ratings of the Academic Experience |
| Student Population | Number/% of Aboriginal Students Number/% of First Generation Students Number/% of Students with Disabilities Number/% of Francophone Students Number/% of International Students OSAP Recipient Rates | Number/% of Students by Province/Country of Origin Number of Exchange Agreements Number/% of Students in Inbound/Outbound Exchanges Service Statistics for First Nations Students Service Statistics for Students with Disabilities |
| Research | System Capacity: Total Sponsored Research Number of Research Chairs Number of Graduate Degrees Awarded Number of Graduate Scholarships Research Focus: Ratio of Graduate to Undergraduate Degrees Ratio of Graduate to Undergraduate Students Ratio of Doctoral to Undergraduate Degrees Research Impact: Normalized Tri-Council Funding Total and Normalized Publications Total and Normalized Citations Normalized Citation Impact International Competitiveness: Ratio of Domestic to International Graduates Aggregation of Global Rankings | Value/% of Industry Focused/Funded Research Value/% of Internationally Focused/Funded Research Queen's Upper-Right Quadrant Position Proportion of Research Income by SRP Theme |
| Program Offerings | 2-Year Employment Rate Degree Completion Rate OSAP Default Rate | Differentiation-Focused Academic Unit Profiles |
| Student Mobility | Number of C-U Pathways and Agreements Number of Transfer Applicants, Registrants Number of College Graduates in University Programs | Number/% of LOP and Visiting Students Number of Courses Listed in U-U Transfer Guide Year-over-Year Retention Rates Recruitment Effort in High Demand Areas Recruitment Effort in Under-Represented Areas |

Queen’s already differentiates itself against the elements identified by the Ministry. Figure 26 indicates Queen’s characteristics against one of two benchmarks (as available): relative to the Provincial average, and in relation to Queen’s nominal 5% share of the Ontario university system. Differentiation above or below these benchmarks is evidence of Queen’s unique character.

Figure 26: Queen's in a Differentiated Ontario University Sector

| Differentiation Dimension | MTCU (MAESD) Indicator | Queen's Ratio to Ontario Average | Queen's Share of Ontario Relative to Nominal Share |
|---------------------------|--|----------------------------------|--|
| Employment | 6-Month Out Baccalaureate Employment Rate - Overall | <input type="checkbox"/> | |
| | 6-Month Out Baccalaureate Employment Rate - Related Employment | <input type="checkbox"/> | |
| | 2-Year Out Baccalaureate Employment Rate - Overall | | |
| | 2-Year Out Baccalaureate Employment Rate - Related Employment | <input type="checkbox"/> | |
| Teaching & Learning | Baccalaureate Graduation Rate | <input type="checkbox"/> | |
| | Baccalaureate Satisfaction (NSSE: Rating of Entire Educational Experience) | <input type="checkbox"/> | |
| | Baccalaureate Satisfaction (NSSE: Would you Attend the Same Institution?) | <input type="checkbox"/> | |
| | Baccalaureate 1st to 2nd Year Retention Rate | <input type="checkbox"/> | |
| | Number of E-Learning Coursees (undergraduate + graduate) | | |
| | Number of E-Learning Course Registrations (undergraduate + graduate) | <input type="checkbox"/> | <input type="checkbox"/> |
| | Number of E-Learning Programs (undergraduate + graduate) | | |
| Student Population | Number of Full-Time First-Generation Students (undergraduate + graduate) | ▲ | ▲ |
| | Number of Full-Time First Nations Students (undergraduate + graduate) | ▲ | ▲ |
| | Number of Students with Disabilities (undergraduate + graduate) | ▲ | ▲ |
| | Number of International Students (undergraduate + graduate) | ▲ | ▲ |
| | OSAP Recipient Rate (undergraduate + graduate) | ▲ | ▲ |
| Research Related | Sponsored Research Revenue (\$ million) | <input type="checkbox"/> | <input type="checkbox"/> |
| | Graduate Degrees Awarded | | <input type="checkbox"/> |
| | Masters Degrees Awarded | | <input type="checkbox"/> |
| | Doctoral Degrees Awarded | | <input type="checkbox"/> |
| | Graduate Scholarships (Provincial and Federal) | | <input type="checkbox"/> |
| | Graduate Degrees as Percentage of Total Degrees Awarded | <input type="checkbox"/> | |
| | Doctoral Degrees as Percentage of Total Degrees Awarded | <input type="checkbox"/> | |
| | Grant-Eligible Graduate Students as Percent of Total Students | <input type="checkbox"/> | |
| | Tri-Council Funding per Full-Time Faculty (\$ thousand) | <input type="checkbox"/> | |
| | Number of Publications (5-year window) | <input type="checkbox"/> | |
| | Annual Number of Publications per Full-Time Faculty | | |
| | International Students as Percent of Total Graduate Students | | |

Queen's > 103% of Ontario average or > 6% of Ontario
 ▲ Queen's < 97% of Ontario average or < 4% of Ontario

Source: adapted from data provided by the Ontario Ministry of Training, Colleges and Universities (now MAESD)

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 27: 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 SWEPE |
| 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 in Table 44 (organized by data source rather than by bin).

Table 44: SMA-1 and SMA-2 Metrics and Annual Report-Back Requirements

| Reporting Item | Source | SMA-1 (2014-2017) | SMA-2 (2017-2020) Required | SMA-2 (2017-2020) Queen's- Specific |
|---|---|------------------------------|---|--|
| Baccalaureate graduate employment rate (2 items: 6-month and 2-year) | Ontario University Graduate Survey (OUGS) | X | X | |
| % baccalaureate graduates employed in related occupation 2 years out (2 items) | | X | X | |
| Undergraduate student satisfaction (2 items) | National Survey of Student Engagement (NSSE) | X | | X |
| Graduate student academic experience rating (3 items) | Canadian Graduate and Professional Student Survey (CGPSS) | | | X |
| Baccalaureate graduation rate | Institution (count files, student records, faculties/schools) | X | X | |
| Number of programs & students in co-op education (2 items) | | X | | |
| e-Learning courses, programs and registrations (6 items) | | X | | |
| Baccalaureate year-over-year retention rate (2 items) | Consortium for Student Retention Data Exchange (CSRDE) | X | X | |
| Indigenous student (self-identified) year-over-year retention rate | NSSE, University Applicant Census | | | X |
| % of senior-year undergraduate students with 2+ high impact practices or average number of HIPs per senior-year undergraduate (2 items) | NSSE | | X | |
| Overall senior-year undergraduate engagement (average of engagement indicators and composite HIPs) | | | | X |
| Spirit of inquiry (range of selected S-of-I metrics relative to national average) | | | | X |
| Perceived learning outcomes gains (senior-year composite score) | | | | X |
| % of academic programs with articulated learning outcomes and explicit curriculum maps (2 items) | Institution (Faculties/Schools) | | X | |
| Student services expenditures as % of operating expenditures | Council of Financial Officers (COFO-UO) | | X | |
| # Students with Disabilities | Institution (Student Wellness Services) | X | | X |
| # First Generation Students (2 items) | NSSE, CGPSS, University Applicant Census | X | | X |
| # Indigenous Students (2 items) | | X | | X |
| # Francophone Students (selected institutions) | Institution | n/a for Queen's | | |

continued ...

| Reporting Item | Source | SMA-1 (2014-2017) | SMA-2 (2017-2020) Required | SMA-2 (2017-2020) Queen's- Specific |
|--|---|----------------------|----------------------------------|--|
| # OSAP recipients and % of total OSAP-eligible students | MAESD | X | X | |
| Program-level enrolment as share of university total and as share of system program enrolment (multiple items) | MAESD (via institution count files) | X | | |
| Transfer applications & registrations as share of total institution applications & registrations (2 items) | OUAC (version 1); institution (version 2) | X | | X |
| Number of programs and program enrolments delivered collaboratively (2 items) | Institution | | | X |
| Faculty awards (5-year average % of faculty winning national awards) | Maclean's Magazine | | | X |
| Industry-funded research revenue and % of total research (2 items) | Institution (financial records) | | | X |
| Internationally-funded research revenue and % of total research (2 items) | Institution (financial records) | | | X |
| Agency-by-agency Tri-Agency grant funding amount and share of provincial/national total (6 items) | Tri-Agency Secretariat | | X | |
| Total refereed publications and publications per faculty member (2 items) | Elsevier & Clarivate (via MAESD) | | X | |
| Total citations and citations per paper (2 items) | | | X | |
| Number and % of alumni living in Eastern Ontario (2 items) | Institution (alumni records) | | | X |
| Number of annual invention disclosures (3-year average) | PARTEQ, Association of University Technology Managers (AUTM) | | | X |
| Licenses/option agreements | | | | X |
| # US patents issued | | | | X |
| Net income/loss ratio | COFO-UO | X | | X |
| Net operating revenues ratio | | X | | X |
| Liquidity ratio | | X | | X |
| Interest burden ratio | | X | | X |
| Viability ratio | | X | | X |

At time of publication, final SMA-2 discussions with MAESD are underway with respect to metrics targets and enrolment relative to the corridor. OIRP participated in the initial and revised SMA-2 submissions (particularly the development of metrics data and targets), and will in due course coordinate the report-back process. In addition, the Director is a member of the OCAV Task Force on Quality Indicators which proposed several of the metrics in SMA-2 and continues to work toward refinement of metrics in preparation for the launch of SMA-3 in 2020.

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 45.

Table 45: Contents of the OIRP Data Package Provided to QUQAPS Cyclical Program Reviews

| |
|--|
| <p><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) 5-Year Out Baccalaureate Graduate Outcomes Survey - NGOS (labour market outcomes, program assessment, etc.)</p> <p><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</p> <p><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</p> <p><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</p> |
|--|

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 46: OIRP Sectoral Committee Involvement

| |
|---|
| <p>Council on University Planning and Analysis (CUPA)</p> <ul style="list-style-type: none"> 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 <p>Ontario Council of Academic Vice-Presidents (OCAV)</p> <ul style="list-style-type: none"> 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. In 2013-14, OIRP participated in the U-Multirank university benchmarking pilot developed by the European Union and is assessing possible future repeat participation.

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 28 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 28: Queen's CUDO Launch Page

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Planning and Budgeting

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Home » Public Accountability and Compliance » Common University Data Ontario

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PUBLIC ACCOUNTABILITY AND COMPLIANCE

- Common University Data Ontario (CUDO)
- Key Performance Indicators
- Multi-Year Accountability Agreement

Visit the Council of Ontario Universities site to compare CUDO data among various Ontario universities.

Common University Data Ontario (CUDO)

CUDO 2015 (PDF 251 KB)

For previous years' CUDO, see below

Contents:

- Section A: General information (address, qualifications offered/awarded, degrees conferred, enrolment)
- Section B: Admission (applicants/registrants, undergraduate admission requirements, entering averages, application fees)
- Section C: Transfer admission from post-secondary institutions
- Section D: Library collections
- Section E: Student life (geographic origin of 1st year students, students living on campus, campus life, activities, housing)
- Section F: Student experience information (NSSE, CGPSS)
- Section G: Annual student expenses (includes tuition and living expenses)
- Section H: Instructional faculty and class size
- Section I: University revenue and expenses
- Section J: Research
- Section K: Other (Academic plans, key performance indicators, retention rate)

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: 2017-18 Budget Report



Queen's
UNIVERSITY

BUDGET REPORT

2017-18

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Executive Summary

The multi-year budget presented in this report includes the 2017-18 operating budget, which the Board is being asked to approve, as well as projections for the 2018-19 and 2019-20 fiscal years. The University is projecting a balanced budget for fiscal 2017-18 and is committed to presenting balanced budgets for all years of the planning timeframe. Please note that the operating budget 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 considerable technical and strategic support from the Office of Planning and Budget, and with 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 2016 with Senate's approval of the enrolment plan for 2017-18. 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 faces is the pension plan deficit, including the impact of increased going concern payments. Solvency relief has been extended to the next valuation of August 2017. All units continue to plan and budget for an additional 4.5 percent pension charge, to cover the increased going concern payments, with any funds remaining being kept as a reserve for future solvency payments, if required. In order to mitigate the effect of the pension plan on the operating budget, the University and its unions are committed to further exploring options including merging with a Jointly Sponsored Pension Plan (JSPP) that will provide a permanent solvency exemption. Queen's University is working with two other Ontario Universities to finalize the design and governance elements of a new Ontario University Jointly Sponsored Pension Plan (JSPP). Once finalized, all Ontario universities will have the option to participate in the sector jointly sponsored pension plan.

Significant characteristics of the 2017-18 to 2019-20 budget framework include:

- Large legislated pension deficit special payments;

- Compensation and benefit increases as negotiated, or assumed, covered within all unit budgets;
- Enrolment growth proposed in 2017-18 in line with the recommendations of the University's Strategic Enrolment Management Group, with flow-through in 2018-19 and 2019-20, in line with Faculties' enrolment projections;
- Enrolment growth assumed to be fully funded at the graduate and undergraduate levels;
- Tuition fee increases compliant with the provincial government's current tuition framework, including tuition set aside requirements;
- Limited utilization of carry-forward, and cash reserves to balance and support priorities.
- Base increase of 4% in shared service budget allocations incorporated for 2017-18.

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.
- This budget assumes that all planned growth above the 2016-17 enrolment levels is funded. At this time the government has committed to fully funding enrolment at the 2016-17 level and we are currently in negotiations on additional growth funding through the Strategic Mandate Agreement process. Our success in securing growth funding for the three year timeline that this budget covers will not be known until the summer. Therefore, the funding for the additional growth is at risk;
- Collective agreements will be due for renegotiation in the second year of the three-year planning timeframe;
- Pension solvency;
- Significant investment required to support physical and IT-related infrastructure renewal;
- Market volatility risk on income from the PIF.

The 2017-18 budget reflects no deficit after the draw-down of reserves. Of this draw-down, \$17.9M 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 reputation for high quality has been maintained. Indeed, the University continues to attract highly qualified students, faculty and staff, while remaining one 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 now 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 94% 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 has 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.

In 2015-16, a funding model review was undertaken by the Ministry of Advanced Education and Skills Development (MAESD). The review consultation paper, released in April 2015, stated that the \$3.5 billion invested by the provincial government would "remain stable", which is to say it was not projected to increase in the foreseeable future. In 2016-17, MAESD began the implementation of the recommendations from the 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.

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 are discussions with each university within the Strategic Mandate Agreement (SMA) 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).

For the purposes of this budget the assumption was made that the negotiations with the Ministry on the funding of both flow through growth and new growth that was included in the budget would be successful and therefore the revenues related to the growth over and above the 2016-17 actual enrolment level has been included but is a possible risk to the budget. The monetary risk to the budget in 2017-18 is \$1.5M.

For the three-year planning period to 2019-20, 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 pressing. The pension solvency issue is also being addressed to ensure long term financial sustainability.

The government announced a four-year tuition framework in March 2013. This limited tuition fee growth to an institutional average of 3%. This tuition framework was due to expire after 2016-17. In December 2016, MAESD announced a extension of the same tuition framework for an additional two years. For the purposes of this budget the same tuition framework was assumed for the 2019-20 year as no better information is available.

In addition, all institutions were requested to move to approving tuition fees two years ahead to facilitate the implementation of net-tuition billing. As a result, in March 2017, the Board of Trustees approved two years of tuition increases for 2017-18 and 2018-19. 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 the professional programs and remain within the institutional cap. In moving to a two year fee setting structure MAESD adjusted the tuition compliance requirements and provided Universities with the ability of submitting the tuition compliance once for both years if the fee increases across all eligible programs were identical for both years.

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 over the next several years.

2. The Budget Model

The University is about to start the fifth year of the activity-based budget model. The 2017-18 budget year is the third year of the attenuated Hold Harmless gap calculated as a proportion of the final 2013-14 Hold Harmless payments. In 2015-16, the gap was funded at 90% and for 2016-17 the gap was funded at 75%, following which it will be 60% in 2017-18, 30% in 2018-19, and zero thereafter. Thus 2019-20 will see the end of formulaic hold harmless, although allocations from the University Fund to support academic operations will 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 Fund (projected to be just over \$36.6M in 2017-18) 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 new budget model (i.e., the attenuated Hold Harmless payments), built environment and information technology infrastructure renewal, classroom renewal, funding for inclusion and diversity, a central contingency and a number of other Board priorities and compliance initiatives.

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 2017-18 to 2019-20 Operating Budget

The proposed operating budget for 2017-18 to 2019-20 continues to provide transparency and predictability, and a financial structure that encourages and rewards innovation, revenue growth and efficiency.

The proposed 2017-18 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 as discussed in the executive summary above, 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 2017-18 to 2019-20 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 2017-18 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 2017-18 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

2017-18 to 2019-20 Operating Budget (\$M)

| | Budget 2016-17 | Year over Year Variance | Budget 2017-18 | Budget 2018-19 | Budget 2019-20 |
|---|-------------------|----------------------------|-------------------|-------------------|-------------------|
| REVENUE | | | | | |
| Student Fees | \$ 291.9 | \$ 29.7 | \$ 321.6 | \$ 340.6 | \$ 357.6 |
| Government Grants | \$ 208.3 | \$ 2.5 | \$ 210.8 | \$ 213.9 | \$ 214.7 |
| Unrestricted Donations | \$ 1.3 | \$ (0.1) | \$ 1.2 | \$ 1.2 | \$ 1.2 |
| Other Income | \$ 5.5 | \$ (0.2) | \$ 5.3 | \$ 5.5 | \$ 5.6 |
| Research Overhead | \$ 3.6 | \$ (0.5) | \$ 3.1 | \$ 3.1 | \$ 3.1 |
| Investment Income | \$ 12.2 | \$ 1.0 | \$ 13.2 | \$ 13.4 | \$ 13.6 |
| TOTAL OPERATING REVENUES | \$ 522.8 | \$ 32.4 | \$ 555.2 | \$ 577.7 | \$ 595.8 |
| EXPENSE | | | | | |
| Faculties and Schools Allocations | \$ 310.8 | \$ 20.3 | \$ 331.1 | \$ 343.4 | \$ 353.3 |
| Shared Services Allocations | \$ 132.2 | \$ 7.6 | \$ 139.8 | \$ 142.9 | \$ 145.6 |
| Undergraduate & Graduate Student Aid | \$ 31.6 | \$ (0.7) | \$ 30.9 | \$ 30.9 | \$ 30.9 |
| Utilities | \$ 16.1 | \$ (1.0) | \$ 15.1 | \$ 15.6 | \$ 16.0 |
| Infrastructure Renewal | \$ 4.9 | \$ 1.7 | \$ 6.6 | \$ 7.6 | \$ 7.3 |
| Strategic Priorities & Compliance | \$ 2.2 | \$ 2.2 | \$ 4.4 | \$ 3.6 | \$ 3.6 |
| Contingency | \$ 1.8 | \$ 1.0 | \$ 2.8 | \$ 2.8 | \$ 2.8 |
| Flow Through Expenses, net of recoveries | \$ 9.1 | \$ 1.6 | \$ 10.7 | \$ 10.9 | \$ 10.0 |
| Indirect Costs of Research to External Entities | \$ 1.4 | \$ - | \$ 1.4 | \$ 1.4 | \$ 1.4 |
| <i>To Be Allocated</i> | \$ 1.3 | \$ (0.6) | \$ 0.7 | \$ 7.1 | \$ 13.4 |
| TOTAL OPERATING EXPENDITURES | \$ 511.4 | \$ 32.1 | \$ 543.5 | \$ 566.2 | \$ 584.3 |
| Net Surplus before Capital Expenditures | \$ 11.4 | \$ 0.3 | \$ 11.7 | \$ 11.5 | \$ 11.5 |
| Transfer to Capital Budget | \$ (12.3) | \$ 0.6 | \$ (11.7) | \$ (11.5) | \$ (11.5) |
| Unit Expenses greater than Budget Allocation | \$ (15.5) | \$ (2.4) | \$ (17.9) | TBD | TBD |
| Transfer to Pension Reserve | \$ - | \$ 6.9 | \$ 6.9 | TBD | TBD |
| Net Budget Surplus (Deficit) | \$ (16.4) | \$ 5.4 | \$ (11.0) | \$ - | \$ - |
| Contribution from Carryforward balances | \$ 16.4 | \$ 1.5 | \$ 17.9 | TBD | TBD |
| Contribution to Pension Reserve | \$ - | \$ (6.9) | \$ (6.9) | TBD | TBD |
| Net Surplus (Deficit) | \$ - | \$ - | \$ - | \$ - | \$ - |

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

**Queen's University
2017-18 Operating Budget (\$M)**

| | Budget 2017-18 |
|---|---------------------------|
| Centrally budgeted revenues | \$ 555.2 |
| Unit budgeted revenues over and above central allocations | \$ 29.4 |
| TOTAL OPERATING REVENUES | \$ 584.6 |
| EXPENSE | |
| Faculties and Schools Allocations* | \$ 331.1 |
| Shared Services Allocations | \$ 139.8 |
| Unit expenses greater than allocation | \$ 40.4 |
| Undergraduate & Graduate Student Aid | \$ 30.9 |
| Utilities | \$ 15.1 |
| Infrastructure Renewal | \$ 6.6 |
| Strategic Priorities & Compliance | \$ 4.4 |
| Contingency | \$ 2.8 |
| Flow Through Expenses, net of recoveries | \$ 10.7 |
| Indirect Costs of Research to External Entities | \$ 1.4 |
| <i>To Be Allocated</i> | \$ 0.7 |
| TOTAL OPERATING EXPENDITURES | \$ 583.9 |
| Net Surplus (Deficit) before Capital Expenditures | \$ 0.7 |
| Transfer to Capital Budget | \$ (11.7) |
| Net Budget Surplus (Deficit) | \$ (11.0) |
| Contribution to Pension Reserve | \$ (6.9) |
| Contribution from Carryforward Balances | \$ 17.9 |
| 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

| 2017-18 Queen's University Operating Budget (000's) | |
|--|-----------------|
| REVENUE | |
| Grants and Contracts | 216,388 |
| Fees | 326,834 |
| Sales and Service | 8,303 |
| Other | 17,491 |
| Donations | 2,057 |
| Investment Income | 13,488 |
| | 584,560 |
| EXPENSES | |
| Salaries and benefits | 396,934 |
| Supplies and other expenses* | 78,558 |
| Student Assistance | 37,940 |
| Externally Contracted Services | 10,423 |
| Travel | 9,514 |
| Utilities and Insurance | 21,863 |
| Renovations and Alterations | 11,165 |
| Contingency | 7,148 |
| Interfund Transfers out / (in) | 21,966 |
| | 595,512 |
| Surplus / (deficit) | (10,952) |

**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
- Strategic priorities and compliance requirements

New Allocations identified as priorities for support in 2017-18 and onward include:

- Technology transfer and industry partnerships
- Equity, Diversity, Inclusion

The continued allocations that began in 2016-17 along with the additional new allocations in 2017-18 are being made to address risks and improve efficiencies and accessibility that were identified in the budget planning process. The contingency budget has increased to \$2.8M. The amount set aside for deferred maintenance and infrastructure renewal increased by \$1.8M. The new allocations identified above amount to an additional allocation from the University Fund of \$2.3M.

In this multi-year budget there continues to be a 1% levy incorporated into the budget model to recognize the cost of research. The 1% levy is applied to the revenues of Faculties/Schools as 1% of revenues and is then distributed to the Faculties/Schools in proportion to their Tri-council grant revenue shares.

3.2 Draw-down of Carry-forward Balances/Reserves

The 2017-18 budget reflects a balanced budget. The budget is balanced with no requirement to draw-down on central reserves. A draw-down of \$17.9M from unit carry-forward balances is projected for 2017-18 based on the units' budget submissions. This draw-down of carry-forwards represents 3.0% of total unit expenditures and the accumulated departmental carry-forward balance as per the 2015-16 audited financial statements is \$140.8M. The projected in-year draw-down has typically been a very conservative estimate of unit draw-downs. Indeed, in past years, actual draw-downs have routinely been considerably less than those projected because of in-year savings on salaries due to turnover, or lower than expected expenses against contingency lines; our expectation is that the actual draw-down will be considerably lower than budgeted in 2017-18 as well. The unit draw-downs in 2018-19 and 2019-20 are still to be determined. The preliminary projections based on the multi-year budget submissions that were submitted during the 2017-18 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 in 2011-12 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 2017-18 to 2019-20 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.
- This budget assumes that all planned growth above the 2016-17 enrolment levels is funded. At this time the government has committed to fully funding enrolment at the 2016-17 level and we are currently in negotiations on additional growth funding through the Strategic Mandate Agreement process. Our success in securing growth funding for the three year timeline that this budget covers will not be known until the summer. Therefore, the funding for the additional growth is at risk;
- Collective agreements will be due for renegotiation in the second year of the three-year planning timeframe;
- 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 2017-18 and 2018-19 are included as Appendix 1 of this report, together with the initial proposals from Faculties and Schools for 2019-20. The recommended enrolment plan for 2018-19 and the recommended changes to the previously approved enrolment plan for 2017-18 have been endorsed by the Senate Committee on Academic Development and forwarded to Queen's Senate for its approval. Senate approved the recommendations at its meeting on April 18, 2017.

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 2017-18 to 2019-20 operating budget incorporates the recommendations for 2017-18 and 2018-19 and the initial proposals for 2019-20.

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 38.0% of budgeted operating revenues in 2017-18 down from 39.9% in 2016-17. The Government fully funded actual undergraduate growth for fiscal year 2016-17.

Queen's 2017-18 to 2019-20 Operating Budget incorporates enrolment growth at both the undergraduate and graduate level. This growth is due to increased enrolment in past years that has yet to reach steady state and the addition of new programs.

As mentioned above, in 2016-17, 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.

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 provincial government's current Strategic Mandate Agreement for Queen's is set to expire after the 2016-17 fiscal year.

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 are discussions with each university within the Strategic Mandate Agreement (SMA) 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).

For the purposes of this budget the assumption was made that the negotiations with the Ministry on the funding of both flow through growth and new growth that was included in the budget would be successful and therefore the revenues related to the growth over and above the 2016-17 actual enrolment level has been included. At this point in time, the provincial government is signaling a willingness to work with universities to arrive at an agreed upon mechanism to assist with funding the flow-through and new program growth. However, there is a moderate risk that some flow-through and new program growth will not materialize. The monetary risk to the budget in 2017-18 is \$1.5M.

TABLE D – PROVINCIAL GOVERNMENT GRANT REVENUE**Provincial Government Grant Revenue (000,000's)**

| | Budget 2016-17 | Budget 2017-18 | Y/Y Budget Change | Budget 2018-19 | Budget 2019-20 |
|--|-------------------|-------------------|-------------------------|-------------------|-------------------|
| Operating Grants | | | | | |
| Basic Operating Grant (net of International Student Recovery) | \$ 143.7 | \$ 143.5 | \$ (0.2) | \$ 143.4 | \$ 143.4 |
| Teacher Education | \$ 4.6 | \$ 4.7 | \$ 0.1 | \$ 4.7 | \$ 4.7 |
| Performance Fund Grant | \$ 1.8 | \$ 1.8 | \$ - | \$ 1.8 | \$ 1.8 |
| U/G Accessibility Funding | \$ 16.9 | \$ 19.0 | \$ 2.1 | \$ 20.3 | \$ 20.9 |
| | | | \$ - | | |
| Graduate Accessibility Funding | \$ 11.3 | \$ 10.6 | \$ (0.7) | \$ 12.6 | \$ 13.9 |
| Quality Improvement Fund | \$ 6.9 | \$ 6.9 | \$ - | \$ 6.9 | \$ 6.9 |
| Research Infrastructure | \$ 1.7 | \$ 1.7 | \$ - | \$ 1.7 | \$ 1.7 |
| Ontario Operating Grants | \$ 186.9 | \$ 188.2 | \$ 1.3 | \$ 191.4 | \$ 193.3 |
| Earmarked Grants | | | | | |
| Tax Grant | \$ 1.6 | \$ 1.6 | \$ - | \$ 1.7 | \$ 1.7 |
| Special Accessibility | \$ 0.7 | \$ 0.7 | \$ - | \$ 0.7 | \$ 0.7 |
| Regional Assessment Resource Centre | \$ - | \$ 1.1 | \$ 1.1 | \$ 1.1 | \$ - |
| Targetted programs* | \$ 9.0 | \$ 9.2 | \$ 0.2 | \$ 9.2 | \$ 9.2 |
| Clinical Education Funding | \$ 0.6 | \$ 0.6 | \$ - | \$ 0.6 | \$ 0.6 |
| Total Earmarked Grants | \$ 11.9 | \$ 13.2 | \$ 1.3 | \$ 13.3 | \$ 12.2 |
| Total Provincial Grants | \$ 198.8 | \$ 201.4 | \$ 2.6 | \$ 204.7 | \$ 205.5 |

* includes funding for Enhanced Medicine, Enhanced Medical Post Grad Interns and Residents,
and Second Entry Nursing

4.1.2. Federal Grant

The Research Support Fund (RSF) [formerly the Federal Indirect Costs of Research Program (FICP)] is the only 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 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 2017-18, the total RSF grant has been projected to be \$9.3M. The federal funding received by Queen's faculty members that this grant supports is approximately \$53.3M. This has decreased from last year's number of \$53.5M due to a slight decrease in our share of the tri-council sponsored research funding envelopes. The RSF grant is based on a three-year average of 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

In March 2013 the Province announced a four-year tuition policy framework. This tuition framework was set to expire after 2016-17. However, in December 2016, MAESD announced an extension of the same tuition framework for an additional two years.

Under the framework, universities are permitted 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.

In addition, all institutions were requested to move to approving tuition fees two years ahead to facilitate the implementation of net-tuition billing. As a result, in March 2017, the Board of Trustees approved two years of tuition fee increases for 2017-18 and 2018-19. 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 the professional programs and remain within the institutional cap.

In moving to a two year fee setting structure MAESD adjusted the tuition compliance requirements and provided universities with the ability of submitting the tuition compliance once for both years if the fee increases across all eligible programs were identical for both years.

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

Based on the framework contained within the policy, it is not possible to continue to increase tuition in all programs by the maximum allowable and still remain within the cap. The student-weighted average of the proposed increases in the domestic tuition fees across all programs is being maximized to ensure we remain below the cap for all three years in the planning timeframe whilst still maximizing revenues.

For 2019-20 an overall cap of 3% has been maintained and we believe this is a reasonable planning assumption. Budgets for 2019-20 will be adjusted during a future planning cycle if a new tuition fee framework is announced that varies from the current framework.

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 \$1.2 billion. The PEF itself surpassed the \$1 billion threshold in February 2017.

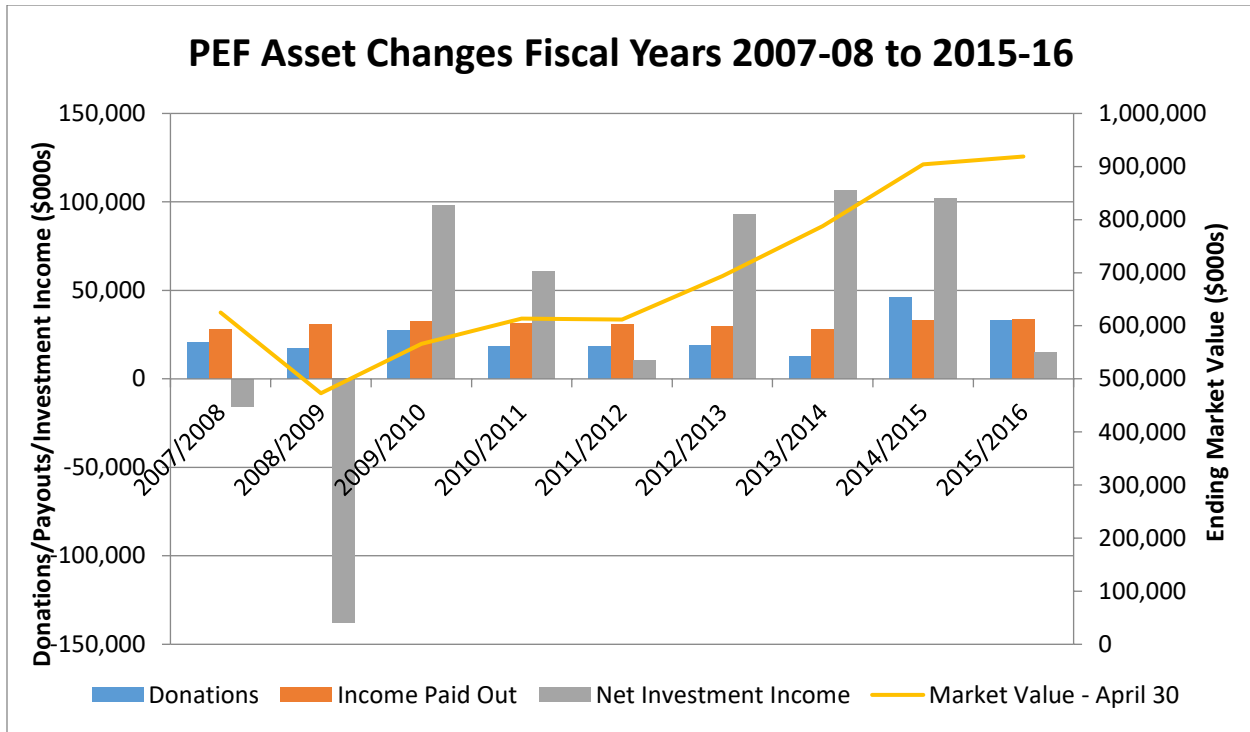
The PEF is an investment pool composed of funds that have been designated for University Endowment accounts. Donations received by the University are invested in the PEF and each year certain amounts are withdrawn according to the spending policy. These annual withdrawals ("payouts") fund scholarships, 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 was set at \$4.2 million. In light of a recent increase in capital held in the PIF, the budgeted income was increased to \$5.2 million in 2016-17.

Investment Fund balances are shown in the table below:

| | Market Value April 30, 2014 | Market Value April 30, 2015 | Market Value April 30, 2016 | Proj. Market Value April 30, 2017 |
|------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------------|
| Pooled Investment Fund (PIF) | 177,054 | 192,423 | 213,553 | 235,000 |
| Pooled Endowment Fund (PEF) | 787,474 | 896,352 | 918,884 | 1,015,000 |
| Total | 964,528 | 1,088,775 | 1,132,437 | 1,250,000 |

As shown in the graph below, the Endowment market value has recovered strongly since fiscal 2008-09. The market value of the PEF for the end of the 2015-16 fiscal year was \$919 million. The estimated market value for the end of the 2016-17 fiscal year is roughly \$1,015 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 2017-18 is 12.01 cents per unit, which represents a 6.8% increase from the 2016-17 payout of 11.25 cents per unit. The payout rates for 2018-19 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) | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|---|-------------|-------------|-------------|-------------|
| General Operating Income | 5.7 | 6.0 | 6.2 | 6.4 |
| Student Assistance | 14.2 | 15.3 | 16.1 | 16.9 |
| Chairs, Departmental and Other funds | 15.0 | 15.9 | 16.8 | 17.5 |
| Total Projected Endowment Income | 34.9 | 37.2 | 39.1 | 40.8 |

| | | | | |
|---|--------|--------|--------|--------|
| Projected Payout rate per Hybrid Formula (dollars) | 0.1125 | 0.1201 | 0.1271 | 0.1328 |
|---|--------|--------|--------|--------|

4.2 Expenditures

4.2.1 Allocations

Figure 1 below shows a breakdown of budget allocations in the 2017-18 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

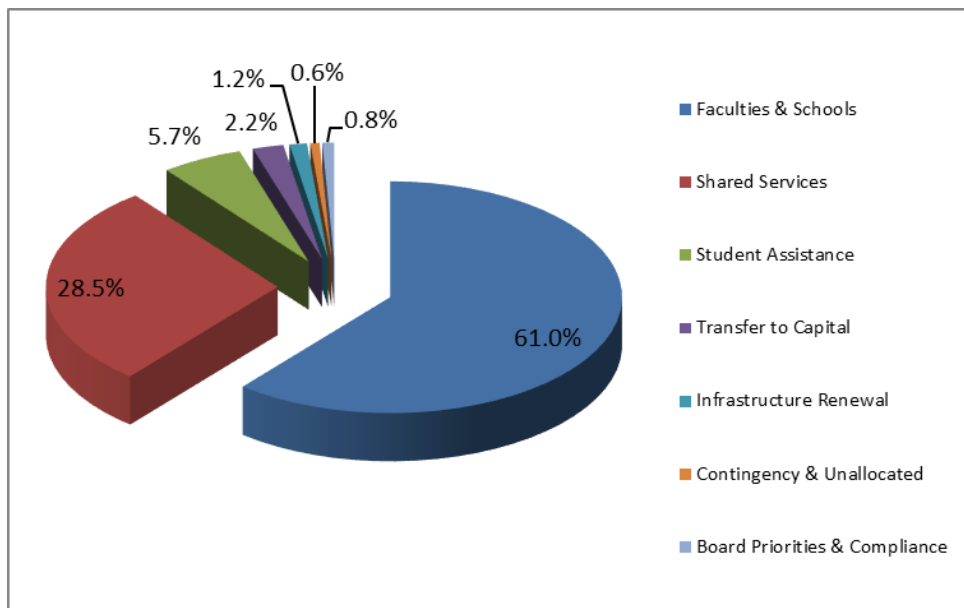
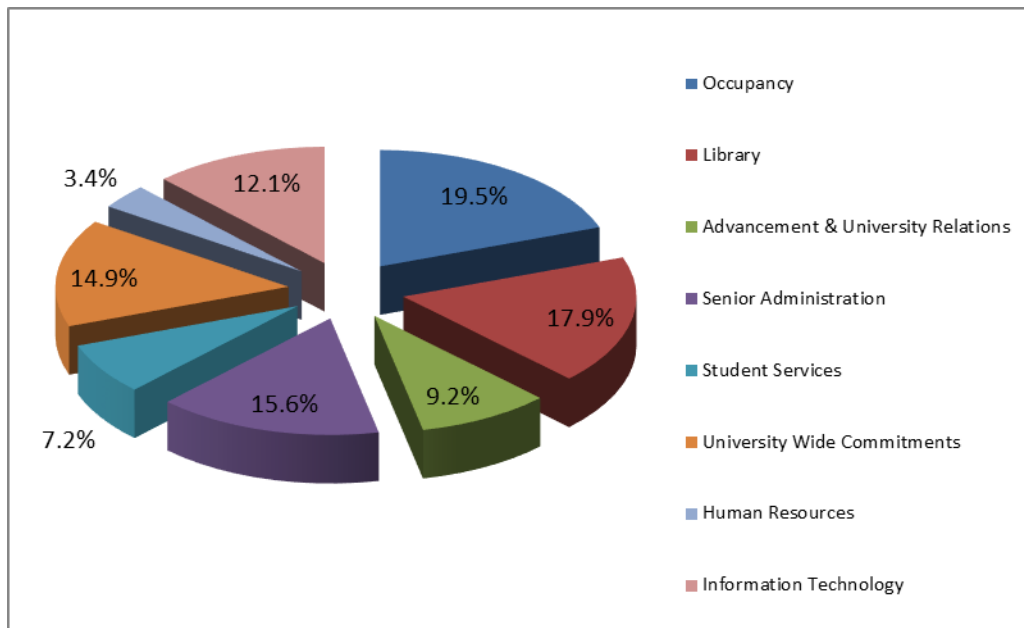


Figure 2 shows a further breakdown of the Shared Service allocations. Many expenses included in Shared Services directly support academic programs and other initiatives in the Faculties, Schools. The Library and Student Services together represent 25.1% of Shared Service allocations with Information 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 | 15.1 | 40.2% |
| Operations/Maintenance | 16.4 | 43.8% |
| Deferred Maintenance | 4.2 | 11.2% |
| Solid Waste | 0.5 | 1.4% |
| Insurance (Net of recoveries) | 1.1 | 2.8% |
| Taxes(Net of Grant Received) | 0.2 | 0.5% |

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. This hold harmless allocation in 2016-17 was 75% of the gap calculated using 2013-14 actuals against 2012-13 actuals. The percentage will attenuate downward in each of the subsequent two fiscal years as follows, 2017-18: 60%; 2018-19: 30%; and zero thereafter.

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, Board priorities and compliance, and the creation of a 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 \$10.7M 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 \$4.6M in overhead revenue recovered from the University ancillary units (at this time predominately from Residences) is netted against flow-through expenses in the budget presented. As part of the review of ancillary units the university undertook, these units will now contribute a flat 5% of revenue as overhead to the University, which will result in an increase in the overhead recovery. The dividend contributions grouped in Other Income have been rationalized with the change in overhead resulting in Other Income showing a decline. This change resulted in there being no net effect on the budget for 2017-18.

4.2.2 Student Financial Assistance

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.

Queen's has had a long-standing commitment of addressing both quality and accessibility at the undergraduate and graduate level through a well-funded student assistance strategy. The student assistance operating budget allocation has increased from \$17M in 2000-01 to \$30.9M in 2017-18.

A financial aid task force was convened during 2015-16 to consult and make recommendations in light of government regulations, significant competition along with the need to maintain university enrolment levels, and an environment of constrained financial resources. Recommendations stemming from the task force have informed the financial assistance policy and budget moving forward.

The March 2016 Ontario Budget announced a significant re-packaging of financial aid for Ontario post-secondary students. The first phase of the announcements will come into effect in 2017-18 which entails students having a portion of their OSAP being sent directly to the University to be applied against the student's tuition account. As required by the government, the University is in the process of amending the student fee statement to add a section which displays the student's tuition net of OSAP grants and Queen's financial aid (e.g. in its simplest form: Tuition – OSAP grants – Queen's financial aid = remaining tuition; for some students this may be zero).

For 2017-18 there will be no changes to the Student Access Guarantee (SAG) requirements. In 2018-19 OSAP will significantly reduce the expected parental contributions and therefore more students from solid middle income families will qualify for OSAP. It is also anticipated this change in the OSAP assessment may result in an increased SAG contribution. The government is continuing consultations as it relates to the SAG requirements and implications for universities in 2018-19.

The following table illustrates total funding available for student assistance.

| Student Aid Funding | | | | |
|---|---------------------------|------------------------------|------------------------------|------------------------------|
| | Actual 2016-17 | Projected 2017-18 | Projected 2018-19 | Projected 2019-20 |
| Undergraduate and Needs Based Funding | | | | |
| Operating Funding | \$17,514,294 | \$17,514,294 | \$17,514,294 | \$17,514,294 |
| Income from Donor Funds | \$12,234,549 | \$13,854,702 | \$14,406,671 | \$14,759,469 |
| Total Base Funds Available (All Funding) | \$29,748,843 | \$31,368,996 | \$31,920,965 | \$32,273,763 |
| Graduate Funding | | | | |
| Operating Funding | \$13,367,706 | \$13,367,706 | \$13,367,706 | \$13,367,706 |
| Income from Government & Donor Funds | \$12,558,301 | \$12,745,116 | \$12,895,879 | \$13,023,700 |
| Total Base Funds Available (All Funding) | \$25,926,007 | \$26,112,822 | \$26,263,585 | \$26,391,406 |
| Total Student Aid Funding | \$55,674,850 | \$57,481,818 | \$58,184,550 | \$58,665,169 |

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 21, 2017 |
| Graduate TA's/TF's | PSAC 901-1 | April 30, 2017 |
| Allied Health Care Professional FHT | OPSEU 452 | June 30, 2018 |
| Post-Doctoral Fellows | PSAC 901-2 | June 30, 2020 |

The ONA 67 Agreement expired on March 21, 2017. We have received a Notice to Bargain and negotiations will begin once the parties have agreed on dates. The current agreement will remain in effect until such time there is a new agreement that has been ratified by both parties.

The PSAC 901, Unit 1 Collective Agreement expires on April 30, 2017. We await receipt of Notice to Bargain from PSAC at which point we will schedule meetings of the parties' respective negotiating committees aimed at negotiating a renewed collective agreement. The current Collective Agreement will continue to operate until such time there is a renewed Collective Agreement that has been ratified by both parties.

4.2.4 Queen's Pension Plan (QPP) Deficit

The pension plan's unfunded liability has been the most significant financial issue facing Queen's for several years, and the University's efforts to find a solution continue. The 2008 financial market decline and a prolonged period of low interest rates continues to make funding the University's pension plan challenging.

The most recent triennial QPP actuarial valuation was effective August 31, 2014, and established the liability shown below:

| | |
|------------------------|--|
| Going-Concern Deficit: | |
| - Market basis: | \$53.5M (\$151.6M Aug. 31, 2011) |
| - Smoothed basis: | \$175.6M (\$126.4M Aug. 31, 2011) |
| Solvency Shortfall: | \$285.4M (\$332.3M Aug. 31, 2011) |

The 2011 and 2014 valuations were filed on a smoothed basis.

Effective September 1, 2015, the annual special payments to fund the going concern deficit amount to \$20.7M.

At the time of the 2011 valuation, the University qualified for Stage 1 temporary solvency relief under provincial pension regulations and was thus exempt from solvency payments for three years. On the basis of the changes that were made to the pension plan in 2011, Queen's received Stage 2 solvency relief which allowed the solvency payments to be amortized over 10 years as opposed to five. These additional payments would have commenced in September 2015, but changes to the Pension Benefits Act provided the University with the option to take advantage of an additional three-year extension to pension solvency relief and amortize the solvency deficit over the remaining seven years of Stage 2 relief. Queen's has taken advantage of the extended period of solvency relief. Partial funding of the solvency deficit will commence in September 2018 under a new regulation issued at the end of October 2016. This regulation provides additional partial solvency relief for those in Stage II relief with a valuation date on or before December 31, 2018.

The Ministry of Finance initiated a solvency funding review and a consultation paper was issued in July 2016, to which Queen's submitted a response. It is anticipated that further information will be presented sometime in 2017 with a view to permanent changes to solvency funding requirements at some point in the future.

Commencing in fiscal 2015-16, Faculties and Departments were asked to plan and budget for an additional 4.5% pension charge commencing September 1, 2015. This provides for the increased going concern payments, and any balance remaining is being set aside as a reserve to cover future solvency payments, should these be necessary.

The Revised Pension Plan of Queen's University is not financially sustainable, and the University is committed to examining all options to rectify this. During the round of collective bargaining that was completed in the summer of 2015, the University and all its unions committed to participating in the project to design and build a new jointly sponsored pension plan (JSPP) for Ontario universities. Currently, a group comprising three universities – Queen's University, University of Toronto, and University of Guelph – has been formed and is charged with finalizing the outstanding design and governance elements of the [University Pension Project \(UPP\)](#). Once finalized, all Ontario universities will have the option to participate in the sector jointly sponsored pension plan. Participation on the part of any university would be voluntary and would require the consent of plan members. If Queen's decides to participate in the plan, the Revised Pension Plan of Queen's University would be merged with the new JSPP. One condition for this to occur would be agreement from the Government of Ontario that the new JSPP will have a permanent exemption from solvency payments. If the project to establish a JSPP is not successful, Queen's and its unions are committed to exploring merging with another JSPP that will provide a solvency exemption, and failing that, to discussing and negotiating such changes as may be needed to support the financial sustainability of the pension plan. Any change to the QPP will be collectively bargained, and merging it with a JSPP will be done in full compliance with the legislative framework for members to express consent. Any pension currently under payment is guaranteed never to reduce.

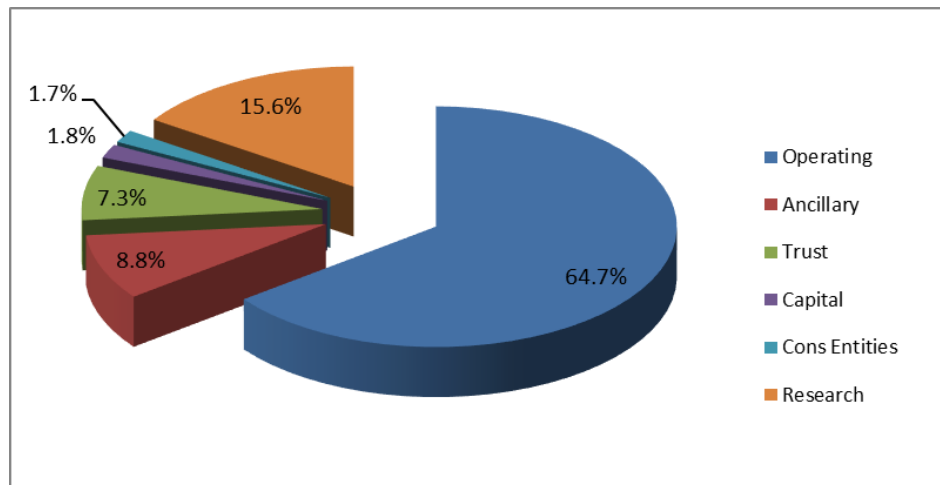
5.0 Broader Financial Picture

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. Therefore, the flexibility that Queen's has in supporting the academic enterprise and managing its operations is within the Operating Budget.

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 2015-16 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 2016-17 | Budget 2017-18 | Budget 2018-19 | Budget 2019-20 |
| Grant Revenue | | | | |
| MTCU Facilities Renewal Fund | \$ 3,457 | \$ 2,465 | \$ 3,286 | \$ 4,106 |
| MTCU Graduate Capital | \$ 1,700 | \$ 1,700 | \$ 1,700 | \$ 1,700 |
| Total Revenue | \$ 5,157 | \$ 4,165 | \$ 4,986 | \$ 5,806 |
| Capital Projects Financing | | | | |
| 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 | \$ 223 | \$ - | \$ - |
| Chernoff Hall | \$ 900 | \$ 900 | \$ 900 | \$ 900 |
| Electrical Substation | \$ 900 | \$ 900 | \$ 900 | \$ 900 |
| CoGeneration Facility | \$ 1,064 | \$ 1,064 | \$ 1,064 | \$ 1,064 |
| Tools for Research Administration at Queen's (TRAQ) | \$ 640 | \$ - | \$ - | \$ - |
| Boiler #8 | \$ 167 | \$ 167 | \$ 167 | \$ 167 |
| Deferred Maintenance | | | | |
| MTCU Facilities Renewal Fund | \$ 3,457 | \$ 2,465 | \$ 3,286 | \$ 4,106 |
| Total Expenses | \$ 17,500 | \$ 15,868 | \$ 16,466 | \$ 17,287 |
| | \$ - | \$ - | \$ - | \$ - |
| Budget Surplus (Deficit) | \$ (12,343) | \$ (11,703) | \$ (11,481) | \$ (11,481) |
| Transfer from Operating Budget | \$ 12,343 | \$ 11,703 | \$ 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 \$3.6M 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 000's) | | |
|---|--------------------------|-----------------------------|----------------|
| | Actuals at Mar '17 | Total Projected Costs | Budget |
| IN PROCESS: | | | |
| Biomedical Research Facility Revitalization | 1,621 | 31,865 | 31,865 |
| Innovation and Wellness Centre | 11,607 | 87,465 | 87,465 |
| Innovation and Wellness Centre - shell space | - | 8,000 | 8,000 |
| Energy Service Company (ESCo) Partnership | 4,493 | 10,727 | 10,727 |
| Smith School of Business Leasehold Improvements | 55 | 3,908 | 4,000 |
| SUBTOTAL - PROJECTS IN PROCESS | 17,776 | 141,965 | 142,057 |
| COMPLETED: | | | |
| David C. Smith House and Brant House | 56,435 | 58,500 | 70,000 |
| Goodes Hall Expansion | 39,849 | 39,880 | 40,000 |
| Isabel Bader Centre for the Performing Arts | 79,779 | 80,500 | 80,500 |
| Reactor Materials Testing Laboratory | 16,455 | 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 | 75,285 | 76,846 | 76,846 |
| Victoria Hall - Building Envelope Repairs | 6,100 | 6,100 | 6,100 |
| SUBTOTAL - PROJECTS COMPLETED | 474,947 | 481,249 | 493,606 |
| GRAND TOTAL | 492,723 | 623,214 | 635,663 |
| | 78% | 98% | |

5.1.2 Deferred Maintenance

In 2010 a Facilities Condition Audit was conducted for most Ontario Universities so that data could be stored in a common database. The data is updated annually to provide for inflationary increases and also offset by the deferred maintenance projects via a data management services provided by a facility auditing company, VFA. In 2016, VFA was contracted to conduct a more comprehensive audit of the campus buildings to refresh the data.

Applying the common standard of reporting used by Ontario universities to report on deferred maintenance balances, priorities that should be completed in the next five years are presented in the table below.

| 2016 Facilities Condition Audit Deferred Maintenance (\$M) | |
|--|--------------|
| Campus buildings | \$145 |
| Residences | 56 |
| Underground infrastructure | 34 |
| Total | \$235 |

The University will receive provincial funding of \$2.5M for deferred maintenance under the Ministry of Advanced Education and Skills Development (MAESD) Facilities Renewal Program. In support of ongoing capital renewal, all of the provincial funding for 2017-18 fiscal year has been allocated to capital projects funded by the Strategic Investment Fund (SIF).

Queen's also commits annual operating budget funds for deferred maintenance. The 2017-18 operating budget allocation is \$7.8M, which includes a one-time allocation of \$3.6M from the University Fund and a one time allocation from capital reserves to replace the facilities renewal grant funding that would typically fund deferred maintenance but is required to be allocated to our Strategic Investment Fund projects for 2017-18 as mentioned above. Total funding for deferred maintenance initiatives for the 2017-18 fiscal year will be \$10.3M.

In addition in 2017-18, the budget allocation for deferred maintenance of residences, community housing and the Donald Gordon Centre is \$7.0M. Total funding is derived from accumulated reserves and the allocation of in-year revenues generated by these properties.

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

Physical Plant Services along with Ancillary Services has 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 break-even operations after contributing overhead and any net revenue to the operating budget.

The table below summarizes the 2017-18 aggregate budgets of the Ancillary and Consolidated Entities.

| 2017-18 ANCILLARY & CONSOLIDATED ENTITY BUDGET (000's) | | | |
|---|----------------------------|--|--|
| | TOTAL ANCILLARY | TOTAL CONSOLIDATED ENTITY | TOTAL ANCILLARY & CONSOLIDATED ENTITY |
| | Budget | Budget | Budget |
| REVENUE | 86,853 | 185 | 87,038 |
| EXPENDITURE | | | |
| Salaries & Benefits | 11,548 | 156 | 11,704 |
| External Contracts | 31,669 | 132 | 31,801 |
| Utilities | 6,005 | - | 6,005 |
| Repairs & Alter. | 3,952 | - | 3,952 |
| Interest & Bank Charges | 7,963 | 6 | 7,969 |
| Supplies & Misc. | 4,214 | 18 | 4,232 |
| Overhead | 5,792 | - | 5,792 |
| Total Expenditures | 71,143 | 312 | 71,455 |
| Net Surplus (Deficit) before Capital and Contributions to University Operations | 15,710 | (127) | 15,583 |
| Deferred Maintenance | 6,980 | - | 6,980 |
| Debt Servicing - Principal | 7,828 | - | 7,828 |
| Contributions to University Operations | 3,262 | - | 3,262 |
| SURPLUS (DEFICIT) | (2,360) | (127) | (2,487) |

The following table shows the 2017-18 Budgets for each Ancillary Operation.

| 2017-18 ANCILLARY BUDGET (000's) | | | | | | |
|---|-----------|----------------|-------------------|---------|----------------------|--------------------------------|
| | Residence | Event Services | Community Housing | Parking | Donald Gordon Centre | Stuart St. Underground Parking |
| | Budget | Budget | Budget | Budget | Budget | Budget |
| REVENUE | 67,072 | 4,874 | 5,992 | 3,103 | 4,602 | 1,210 |
| EXPENDITURE | | | | | | |
| Salaries & Benefits | 8,522 | 1,403 | 1,364 | 180 | - | 79 |
| External Contracts | 24,841 | 2,815 | 392 | 515 | 3,071 | 35 |
| Utilities | 4,115 | 188 | 1,121 | 197 | 355 | 29 |
| Repairs & Alter. | 3,078 | 24 | 691 | 30 | 102 | 27 |
| Interest & Bank Charges | 5,264 | 27 | 49 | 2,418 | 18 | 187 |
| Supplies & Misc. | 2,979 | 141 | 903 | 104 | 67 | 20 |
| Overhead | 5,030 | 266 | 330 | 155 | - | 11 |
| Total Expenditures | 53,829 | 4,864 | 4,850 | 3,599 | 3,613 | 388 |
| Net Surplus (Deficit) before Capital and Contributions to University Operations | 13,243 | 10 | 1,142 | (496) | 989 | 822 |
| Contribution to Capital Reserve | 4,574 | - | 1,041 | 525 | 690 | 150 |
| Debt Servicing - Principal | 6,712 | - | 66 | 902 | - | 148 |
| Contributions to University Operations | 2,738 | - | - | - | - | 524 |
| SURPLUS (DEFICIT) | (781) | 10 | 35 | (1,923) | 299 | - |

| 2017-18 ANCILLARY BUDGET (000's) OPERATING RESERVES | | | | | | |
|---|-------|-----|-------|----------|-----|---|
| OPENING RESERVE PROJECTED | 4,631 | 781 | 2,081 | (15,988) | 79 | - |
| SURPLUS (DEFICIT) | (781) | 10 | 35 | (1,923) | 299 | - |
| CLOSING RESERVE PROJECTED | 3,850 | 791 | 2,116 | (17,911) | 378 | - |

| 2017-18 ANCILLARY BUDGET (000's) CAPITAL RESERVES | | | | | | |
|---|---------|--|---------|-------|-------|------|
| OPENING RESERVE PROJECTED | 3,387 | | 5,511 | 5,527 | 341 | 267 |
| Addition to Maintenance Reserve | 4,574 | | 1,041 | 525 | 690 | 150 |
| Deferred Maintenance Expenditure | (4,773) | | (1,271) | (627) | (400) | (85) |
| CLOSING RESERVE PROJECTED | 3,188 | | 5,281 | 5,425 | 631 | 332 |

Residences and Parking are projecting deficits while Event Services, Community Housing and Donald Gordon Centre are projecting surpluses.

Residences, Community Housing and Events Services are providing overhead contributions and dividends that help support the University operating budget and the Student Affairs portfolio.

For the residences, the debt servicing payments for the construction of the two new residences are a contributing factor to the deficit in 2017-18. The debt servicing payments will be completed by 2030-2031.

Ancillary units continue to plan transfers of a portion of ancillaries' reserves to a capital fund reserve to ensure funds are available to address deferred maintenance. The capital fund reserves will continue to address repairs and alterations required as part of the deferred maintenance of properties. The provision for a 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 2016-17 actuals which may or may not materialize as projected.

The figures shown for the Underground Parking structure (shared 50/50 with Kingston General Hospital) represent only Queen's share.

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 Consolidated Entity is the Queen's Centre for Enterprise Development (QCED). The PARTEQ consolidated entity will be incorporated in the operating budget as part of the Vice-Principal Research portfolio through the creation of the Technology Transfer Unit. The table below shows the 2017-18 Consolidated Entity budget.

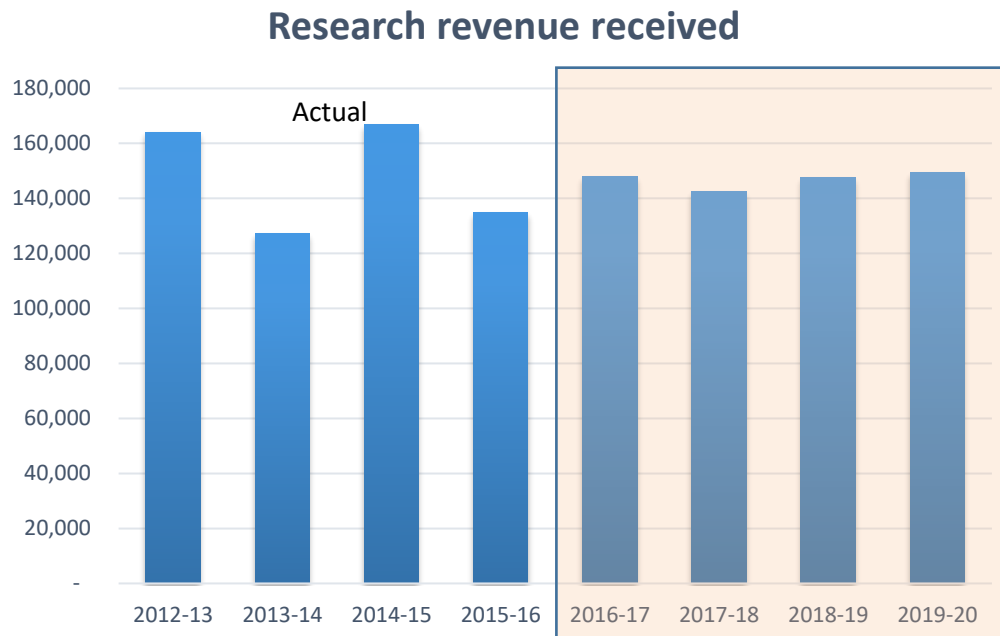
| 2017-18 Consolidated Entity BUDGET (000's) | |
|---|------------------|
| | QCED Inc. |
| | Budget |
| REVENUE | 185 |
| EXPENDITURE | |
| Salaries & Benefits | 156 |
| External Contracts | 132 |
| Utilities | - |
| Repairs & Alter. | - |
| Interest & Bank Charges | 6 |
| Supplies & Misc. | 18 |
| Deferred Maintenance | - |
| Total Expenditures | 312 |
| SURPLUS (DEFICIT) | (127) |

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 Queen's Centre for Enterprise Development (QCED) budget provides for a deficit in 2017-18. A new partnership agreement with our new partner was signed in October 2016. QCED is working collaboratively with our new partner to on-board existing and new clients. QCED is currently forecasting a return to profitability in fiscal 2018-19.

5.3 Research Fund

The table below provides a summary of research funding received since 2012-13, 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 Business Officers and the Canadian Association of University 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% and 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 overall Queen's grant funding success rates, economic conditions, award cycles, and the number of funding applications submitted. 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 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 Tri-Council agencies, along with various international accolades. 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.

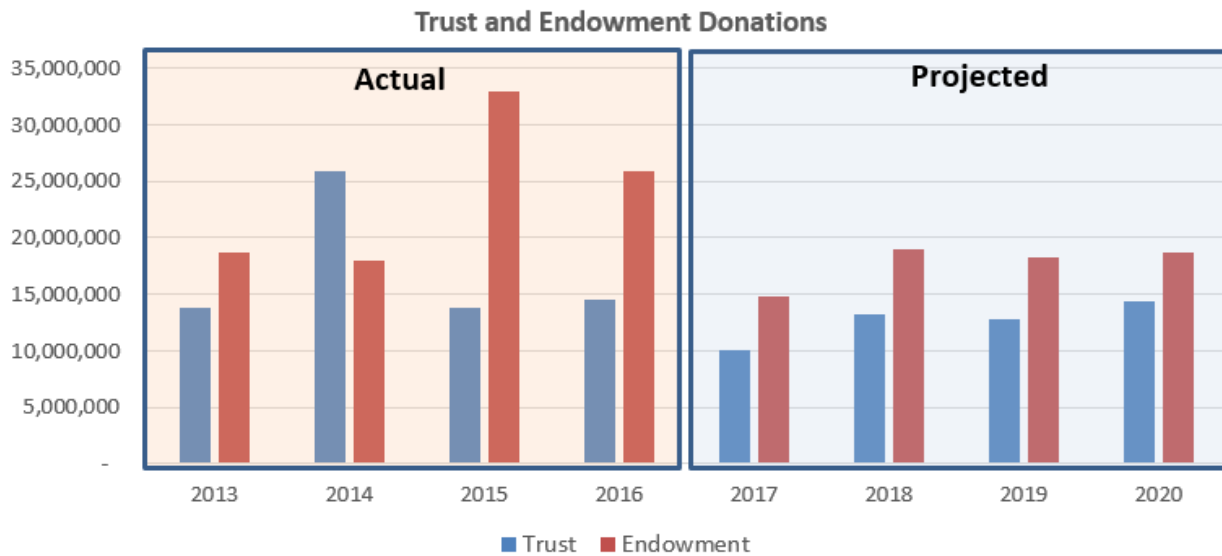
5.4 Trust and Endowment Funds

Trust and Endowment Funds capture funds received within the university that are restricted for specific purposes. The University has a fiduciary responsibility to ensure trust funds and endowment expenditures are 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 \$24 million in 2014-15 and \$23 million in 2015-16.

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
2016-17 to 2019-20 Revenue Budget**

TABLE 1

| | Budget 2016-17 | Budget 2017-18 | Budget 2018-19 | Budget 2019-20 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Tuition Credit | \$ 263,659,897 | \$ 291,698,450 | \$ 309,416,521 | \$ 325,722,175 |
| Tuition Non-Credit | \$ 18,734,454 | \$ 20,071,503 | \$ 20,986,092 | \$ 21,511,409 |
| Student Assistance Levy | \$ 2,382,120 | \$ 2,465,494 | \$ 2,551,786 | \$ 2,641,099 |
| Other fees | \$ 7,101,941 | \$ 7,381,656 | \$ 7,629,796 | \$ 7,752,926 |
| Total Fees | \$ 291,878,412 | \$ 321,617,103 | \$ 340,584,196 | \$ 357,627,609 |
| Operating Grants | | | | |
| Basic Operating Grant | \$ 143,742,340 | \$ 143,488,778 | \$ 143,443,394 | \$ 143,418,524 |
| Performance Fund Grant | \$ 1,819,525 | \$ 1,819,525 | \$ 1,819,525 | \$ 1,819,525 |
| U/G Accessibility Funding | \$ 16,895,577 | \$ 19,048,251 | \$ 20,295,077 | \$ 20,852,400 |
| Graduate Accessibility Funding | \$ 11,280,067 | \$ 10,626,216 | \$ 12,602,016 | \$ 13,865,674 |
| Quality Improvement Fund | \$ 6,906,681 | \$ 6,906,681 | \$ 6,906,681 | \$ 6,906,681 |
| Research Infrastructure | \$ 1,682,363 | \$ 1,682,363 | \$ 1,682,363 | \$ 1,682,363 |
| Ontario Operating Grants | \$ 182,326,553 | \$ 183,571,814 | \$ 186,749,056 | \$ 188,545,168 |
| Earmarked Grants | | | | |
| Tax Grant | \$ 1,600,875 | \$ 1,636,146 | \$ 1,656,983 | \$ 1,679,586 |
| Special Accessibility | \$ 640,257 | \$ 640,257 | \$ 640,257 | \$ 640,257 |
| Regional Assessment Resource Centre | \$ - | \$ 1,070,000 | \$ 1,070,000 | \$ - |
| Targetted programs | \$ 13,660,130 | \$ 13,926,123 | \$ 13,901,300 | \$ 13,953,606 |
| Clinical Education Funding | \$ 623,751 | \$ 623,751 | \$ 623,751 | \$ 623,751 |
| Total Earmarked Grants | \$ 16,525,013 | \$ 17,896,277 | \$ 17,892,291 | \$ 16,897,200 |
| Total Provincial Grants | \$ 198,851,566 | \$ 201,468,091 | \$ 204,641,346 | \$ 205,442,368 |
| Federal Grant | \$ 9,460,175 | \$ 9,291,952 | \$ 9,291,952 | \$ 9,291,952 |
| Other Revenue | | | | |
| Unrestricted Donations and Bequests | \$ 1,300,000 | \$ 1,200,000 | \$ 1,200,000 | \$ 1,200,000 |
| Other Income | \$ 5,509,429 | \$ 5,403,344 | \$ 5,463,012 | \$ 5,598,613 |
| Research Overhead | \$ 3,600,000 | \$ 3,100,000 | \$ 3,100,000 | \$ 3,100,000 |
| Investment Income | \$ 12,177,121 | \$ 13,175,970 | \$ 13,396,244 | \$ 13,554,669 |
| Total Other Revenue | \$ 22,586,550 | \$ 22,879,314 | \$ 23,159,257 | \$ 23,453,283 |
| Total Revenues: | 522,776,703 | 555,256,460 | 577,676,751 | 595,815,211 |

Queen's University at Kingston
2016-17 to 2019-20 Expense Budget

TABLE 2

| | Budget 2016-17 | Budget 2017-18 | Budget Variance | Budget 2018-19 | Budget 2019-20 |
|---|-----------------------|-----------------------|----------------------|-----------------------|-----------------------|
| Faculties and Schools | | | | | |
| Arts and Science | \$ 121,050,847 | \$ 130,403,647 | \$ 9,352,800 | \$ 138,990,627 | \$ 146,298,362 |
| Business | \$ 79,437,875 | \$ 85,205,884 | \$ 5,768,009 | \$ 88,614,626 | \$ 90,161,420 |
| Health Sciences | \$ 40,710,678 | \$ 42,941,569 | \$ 2,230,891 | \$ 43,250,542 | \$ 43,995,447 |
| Applied Science | \$ 36,438,467 | \$ 38,347,489 | \$ 1,909,022 | \$ 38,501,490 | \$ 39,295,328 |
| Law | \$ 11,469,889 | \$ 11,595,154 | \$ 125,265 | \$ 12,251,136 | \$ 12,642,964 |
| Education | \$ 16,175,389 | \$ 17,347,168 | \$ 1,171,779 | \$ 16,579,095 | \$ 15,833,999 |
| School of Policy Studies | \$ 2,479,125 | \$ 2,379,398 | \$ (99,727) | \$ 2,348,666 | \$ 2,219,279 |
| Bader International Study Centre | \$ 2,975,966 | \$ 2,888,742 | \$ (87,224) | \$ 2,858,338 | \$ 2,835,670 |
| Total Faculties and Schools | \$ 310,738,235 | \$ 331,109,051 | \$ 20,370,815 | \$ 343,394,521 | \$ 353,282,470 |
| Shared Services | | | | | |
| Principal's Office | \$ 1,431,740 | \$ 1,481,495 | \$ 49,755 | \$ 1,505,126 | \$ 1,527,531 |
| Secretariat | \$ 1,542,618 | \$ 1,771,542 | \$ 228,924 | \$ 1,797,738 | \$ 1,824,930 |
| University Relations | \$ 3,533,463 | \$ 3,752,955 | \$ 219,492 | \$ 3,807,689 | \$ 3,859,115 |
| Vice-Principal (Research) | \$ 6,034,203 | \$ 6,563,862 | \$ 529,659 | \$ 6,667,489 | \$ 6,771,727 |
| Vice-Principal (Advancement) | \$ 10,177,522 | \$ 10,556,688 | \$ 379,166 | \$ 10,775,082 | \$ 10,987,867 |
| Vice-Principal (Finance & Admin) | \$ 8,562,487 | \$ 9,030,915 | \$ 468,428 | \$ 9,382,429 | \$ 9,528,202 |
| Provost & Vice-Principal (Academic) | \$ 3,865,578 | \$ 3,819,653 | \$ (45,925) | \$ 3,889,904 | \$ 3,964,633 |
| Student Affairs | \$ 8,812,196 | \$ 9,211,228 | \$ 399,032 | \$ 9,656,536 | \$ 10,092,448 |
| Library(operations & acquisitions) | \$ 26,654,834 | \$ 27,698,531 | \$ 1,043,697 | \$ 28,531,726 | \$ 28,856,828 |
| Occupancy Costs(net of Shared Service Space Costs) | \$ 30,650,910 | \$ 30,250,752 | \$ (400,158) | \$ 30,973,618 | \$ 31,677,516 |
| Environmental Health & Safety | \$ 1,482,410 | \$ 1,546,166 | \$ 63,756 | \$ 1,567,574 | \$ 1,583,944 |
| ITS | \$ 16,703,946 | \$ 18,813,995 | \$ 2,110,049 | \$ 18,893,248 | \$ 19,246,443 |
| Human Resources | \$ 5,122,131 | \$ 5,301,755 | \$ 179,624 | \$ 5,418,886 | \$ 5,550,789 |
| Graduate Studies | \$ 1,872,531 | \$ 1,927,413 | \$ 54,882 | \$ 1,964,541 | \$ 2,007,584 |
| University Wide Benefits & Pension Special Paymen | \$ 8,421,190 | \$ 8,562,048 | \$ 140,858 | \$ 8,695,773 | \$ 8,836,185 |
| Need Based & UG Merit Student Assistance | \$ 18,214,294 | \$ 17,514,294 | \$ (700,000) | \$ 17,514,294 | \$ 17,514,294 |
| Graduate Students Assistance | \$ 13,367,706 | \$ 13,367,706 | \$ - | \$ 13,367,706 | \$ 13,367,706 |
| University Wide - Faculty | \$ 3,475,515 | \$ 3,525,056 | \$ 49,541 | \$ 3,573,660 | \$ 3,625,362 |
| University Wide - Student | \$ 1,193,562 | \$ 1,453,572 | \$ 260,010 | \$ 1,490,433 | \$ 1,529,414 |
| University Wide - Administration | \$ 4,967,366 | \$ 5,322,168 | \$ 354,802 | \$ 5,339,024 | \$ 5,351,852 |
| University Wide - Community | \$ 2,965,603 | \$ 3,176,844 | \$ 211,241 | \$ 3,255,656 | \$ 3,339,010 |
| Queen's National Scholars | \$ 800,000 | \$ 1,100,000 | \$ 300,000 | \$ 1,300,000 | \$ 1,500,000 |
| Total Shared Services | \$ 179,851,806 | \$ 185,748,638 | \$ 5,896,833 | \$ 189,368,132 | \$ 192,543,380 |
| Infrastructure Renewal | \$ 4,859,085 | \$ 6,600,000 | \$ 1,740,915 | \$ 7,550,000 | \$ 7,300,000 |
| Strategic Priorities & Compliance | \$ 2,245,500 | \$ 4,441,000 | \$ 2,195,500 | \$ 3,606,000 | \$ 3,644,000 |
| Contingency | \$ 1,800,000 | \$ 2,800,000 | \$ 1,000,000 | \$ 2,800,000 | \$ 2,800,000 |
| To Be Allocated | \$ 1,303,854 | \$ 713,435 | \$ (590,419) | \$ 7,141,055 | \$ 13,381,515 |
| Flow Through Expenses, net of Recoveries | | | | | |
| Municipal Tax Grant** | \$ 1,600,875 | \$ 1,636,147 | \$ 35,272 | \$ 1,656,983 | \$ 1,679,586 |
| University Council on Athletics* | \$ 5,297,899 | \$ 5,708,141 | \$ 410,242 | \$ 5,908,444 | \$ 5,982,300 |
| Miscellaneous Athletics* | \$ 3,381,417 | \$ 3,690,000 | \$ 308,583 | \$ 3,782,250 | \$ 3,876,806 |
| Student Health Service* | \$ 2,693,042 | \$ 2,409,239 | \$ (283,803) | \$ 2,469,470 | \$ 2,531,207 |
| Special Disability Services* | \$ 640,257 | \$ 1,710,257 | \$ 1,070,000 | \$ 1,710,257 | \$ 640,257 |
| Women's Campus Safety | \$ 50,000 | \$ 72,128 | \$ 22,128 | \$ 72,128 | \$ 72,128 |
| Overhead Recovery | \$ (4,563,633) | \$ (4,493,569) | \$ 70,064 | \$ (4,671,981) | \$ (4,807,928) |
| Total Flow Through Expenses, net of Recoveries | \$ 9,099,857 | \$ 10,732,343 | \$ 1,632,486 | \$ 10,927,551 | \$ 9,974,356 |
| Indirect Costs of Research to External Entities | \$ 1,418,840 | \$ 1,408,965 | \$ (9,875) | \$ 1,408,965 | \$ 1,408,965 |
| Total Operating Expenditures | \$ 511,317,177 | \$ 543,553,432 | \$ 32,236,255 | \$ 566,196,224 | \$ 584,334,686 |
| Transfer to Capital Budget | \$ 12,343,026 | \$ 11,703,026 | \$ (640,000) | \$ 11,480,526 | \$ 11,480,526 |
| Total Expenditures | \$ 523,660,203 | \$ 555,256,458 | \$ 31,596,255 | \$ 577,676,750 | \$ 595,815,212 |

*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 2017-2020
March 2017
Report from the Strategic Enrolment Management Group (SEMG)

This report contains enrolment targets for 2017-2018 and 2018-2019 and enrolment projections for 2019-2020, 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 2017-2018 targets: 2017-2018 targets were previously approved by Senate in April 2016, and the revisions are now submitted for April 2017 Senate approval;
- Revisions to 2018-2019 targets: initial 2018-2019 targets were provided for information to Senate in April 2016 as enrolment projections, and the revised targets are now submitted for April 2017 Senate approval;
- Enrolment projections for 2019-2020: 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

First-year direct-entry applications for 2017-18 to Ontario universities had increased by 5.6% as of March 1, 2017 compared to the same time last year, while applications to Queen's programs had risen by 9.0% as of March 10, 2017.

The Canadian university-aged population is projected to decline by 10% between 2011 and 2020, and then return to 2010 levels by 2030. Increased PSE participation across the sector over the next few decades will predominantly occur through increased participation among underrepresented student populations. To date, applications to Queen's and enrolment remain strong. The university undertakes a robust annual undergraduate recruitment strategy that includes hundreds of visits to high schools across Canada, the US and around the world. The university will continue to focus on a number of strategies that include increased international enrolment, and sustained outreach and recruitment initiatives focused on self-identified Aboriginal students, first-generation students, and other underrepresented student populations, as well as part-time students, and online students.

Graduate Enrolment Context

Queen's continues to focus graduate growth in professional programs and through the delivery of new credentials, including diploma and degree programs. To sustain our research intensity, doctoral-stream and PhD enrolment numbers will increase modestly, where there exists capacity and strong demand by qualified candidates. Providing opportunities for accelerated progression through multiple degrees (e.g. combined Bachelors and Master's degrees; accelerated Master's-PhD degrees) are a priority. Programs are also making it clear to graduate students where their degree can take them in the labour market.

Total applications, both domestic and international, to Queen's graduate programs remained steady in 2016-17 (6,131) compared to 2015-16 (6,125). Similarly the number of offers made was comparable and yield increased marginally from 59.4% in 2015-16 to 61.3% in 2016-17.

Enrolment Tables

Three tables are included in this report:

- Table 1: Student Headcount Intake;
- Table 2: Enrolment Summary (Total Enrolment); and
- 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 2017-18 and 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 the target in this table has not changed. However, the university is making preliminary plans to consider increasing the total first-year direct-entry target by approximately 100. Any increase would align with the university's renewed Strategic Mandate Agreement with the province (currently in development), as well as residence capacity. The allocation of any proposed increase would be determined by the Provost and Deans, in consideration of applicant interest and university priorities.

The first-year second-entry target for 2017-18 and beyond, which is 300, 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 have changed slightly from 3,100 to 3,095 for 2017-18 and beyond, with five seats reallocated to the Bader International Study Centre (BISC).

There have also been some slight changes in distribution from what was previously approved. Intake to Phys-Ed was suspended beginning in the 2017-18 admissions cycle, and these 55 seats have been reallocated as follows: 35 to Kinesiology, 10 to Science, and 10 to Computing. In addition, the distribution within the Con-Ed program has changed as follows: Con-Ed Arts at the Kingston campus has been reduced by 10 (from 150 to 140) with five seats reallocated to Con-Ed Science in Kingston, and five seats reallocated to Con-Ed Arts at the BISC, where demand for this option has exceeded previously anticipated levels of interest.

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.

Upper-year Arts and Science transfer student targets for 2017-18 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 2017-18 and beyond, to support demand for the Con-Ed Arts option introduced at the castle in 2016-17.

Engineering and Applied Science: The first-year target will remain at 730 through to 2019-20. This includes 50 places for the direct-entry program in Electrical and Computer Engineering, which was successfully implemented in 2015-16. It also includes 10 students entering first year from the QBridge program.

Commerce: The first-year target remains constant at 475 through to 2019-20.

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 47 through to 2019-20.

Law: The intake target remains at 200 through 2019-20.

School of Medicine: While the domestic intake to the School of Medicine remains at 100 due to government restrictions, the school is adding five 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 2017-18 and 2018-19, and 50 in 2019-20.

Faculty of Education: The faculty is adjusting its enrolment targets for its Concurrent and full-time Consecutive Education programs downward through to 2019-20 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, the planned launch of new professional graduate credentials (diplomas, master's and doctorate), and the expansion of existing professional and research-based programs where capacity exists.

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, including distance, exchange, 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.

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 2016-17, the total international student population is 10%. First-year acceptances among international students increased in 2016-17 by 31%, and the year 1-2 undergraduate retention rate among international students in 2016 is 91.5%. As of March 10, 2017, first-year visa student applications for 2017-18 were up 40.7% 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 and partnerships.

The university continues to pursue a range of enrolment strategies to increase the diversity of the student population. Targeted and sustained recruitment and outreach strategies is resulting in growth in the number of self-identified Aboriginal learners – undergraduate and graduate - at Queen's. Since 2011-12, applications from self-identified Aboriginal undergraduate applicants have increased by 67.8%, offers have increased by 150.7% and acceptances have

increased by 163%; the year 1-2 undergraduate retention rate among self-identified Aboriginal students is 92% in 2016.

As of March 10, 2017, applications to first-year direct-entry programs from self-identified Aboriginal students have increased by 9.4% over the same time last year.

The university is implementing a mechanism in the SOLUS student information system that will provide students with the opportunity to self-identify at any time during their studies. Currently, the only time a student can self-identify is through OUAC (undergraduates only) or by self-identification on their graduate application.

Initiatives are also underway to increase enrolment among underrepresented student populations. For example, Undergraduate Admission and Recruitment (UAR) is developing an admission policy for first-generation students – students who are first in their family to attend university. This policy is modelled on the university's Aboriginal Admission Policy. In addition, UAR continues to expand its relationship with Pathways to Education programs in Toronto and Kingston. Pathways helps youth in low-income communities graduate from high school and transition to post-secondary education.

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.

Enrolment Report to the Senate Committee on Academic Development 22-Feb-17

Queen's University
Office of Planning and Budgeting

Table 1: Student Headcount Intake

| Program | 2016 Actual | | 2017 Prev Planned | | 2017 Planned | | 2018 Prev Planned | | 2018 Updated Plan | | 2019 Planned | |
|--|--------------|------------|-------------------|------------|--------------|------------|-------------------|------------|-------------------|------------|--------------|------------|
| | First Year | Upper Year | First Year | Upper Year | First Year | Upper Year | First Year | Upper Year | First Year | Upper Year | First Year | Upper Year |
| Undergraduate (Full-Time) | | | | | | | | | | | | |
| Arts & Science | | | | | | | | | | | | |
| BA/BAH | 1,405 | 29 | 1,505 | 85 | 1,505 | 75 | 1,505 | 100 | 1,505 | 75 | 1,505 | 75 |
| BSC/BSCH | 955 | 18 | 990 | 50 | 1,000 | 40 | 990 | 55 | 1,000 | 40 | 1,000 | 40 |
| BFAH | 15 | 0 | 30 | 0 | 20 | 0 | 30 | 0 | 20 | 0 | 20 | 0 |
| BMUS | 14 | 2 | 20 | 0 | 20 | 0 | 20 | 0 | 20 | 0 | 20 | 0 |
| BCMP/BCMPH | 133 | 0 | 150 | 5 | 160 | 5 | 150 | 5 | 160 | 5 | 160 | 5 |
| BPHEH | 50 | 0 | 55 | 0 | 0 | 0 | 55 | 0 | 0 | 0 | 0 | 0 |
| BSCH KINE | 124 | 0 | 125 | 0 | 160 | 0 | 125 | 0 | 160 | 0 | 160 | 0 |
| Con-Ed Arts/Science/Music | 234 | 0 | 225 | 0 | 230 | 0 | 225 | 0 | 230 | 0 | 230 | 0 |
| Distance Studies (BA1) | 14 | 7 | 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 | 2,944 | 56 | 3,125 | 140 | 3,120 | 120 | 3,125 | 160 | 3,120 | 120 | 3,120 | 120 |
| Commerce | 469 | 1 | 475 | 5 | 475 | 5 | 475 | 5 | 475 | 5 | 475 | 5 |
| Engineering | 699 | 14 | 730 | 15 | 720 | 15 | 730 | 15 | 720 | 15 | 720 | 15 |
| Bachelor Health Science | 0 | 0 | 0 | 0 | 35 | 0 | 0 | 0 | 35 | 0 | 50 | 0 |
| Nursing | 92 | 0 | 92 | 0 | 92 | 0 | 92 | 0 | 92 | 0 | 92 | 0 |
| Subtotal Direct Entry | 4,204 | 71 | 4,422 | 160 | 4,442 | 140 | 4,422 | 180 | 4,442 | 140 | 4,457 | 140 |
| Education (Yr 5 & Consec) | | 476 | | 500 | | 515 | | 473 | | 497 | | 450 |
| Law | 200 | 1 | 200 | 0 | 200 | 0 | 200 | | 200 | 0 | 200 | 0 |
| Medicine | 100 | 0 | 100 | 0 | 102 | 0 | 100 | | 103 | 0 | 104 | 0 |
| Nursing-Advanced Standing | | 46 | | 47 | | 46 | | 47 | | 46 | | 46 |
| Subtotal Second Entry | 300 | 523 | 300 | 547 | 302 | 561 | 300 | 520 | 303 | 543 | 304 | 496 |
| Subtotal Undergraduate (Fac/School) | 4,504 | 594 | 4,722 | 707 | 4,744 | 701 | 4,722 | 700 | 4,745 | 683 | 4,761 | 636 |
| Bader ISC | 106 | 10 | 120 | 20 | 115 | 15 | 120 | 20 | 120 | 15 | 125 | 15 |
| Post-Graduate Medicine | 181 | | 184 | | 181 | | 184 | | 181 | | 181 | |
| Graduate (Full-Time) | | | | | | | | | | | | |
| School of Graduate Studies | | | | | | | | | | | | |
| Research Masters | 560 | | 620 | | 543 | | 654 | | 569 | | 576 | |
| Professional Masters | 433 | | 544 | | 488 | | 556 | | 498 | | 519 | |
| Doctoral | 218 | | 294 | | 261 | | 308 | | 279 | | 279 | |
| Diploma | 11 | | 61 | | 54 | | 56 | | 67 | | 72 | |
| Subtotal SGS | 1,222 | | 1,519 | | 1,346 | | 1,574 | | 1,413 | | 1,446 | |
| Smith School of Business | | | | | | | | | | | | |
| Masters | 726 | | 707 | | 823 | | 717 | | 833 | | 833 | |
| Diploma | 157 | | 156 | | 170 | | 156 | | 180 | | 185 | |
| Subtotal SSB | 883 | | 863 | | 993 | | 873 | | 1,013 | | 1,018 | |
| Subtotal Graduate | 2,105 | | 2,382 | | 2,339 | | 2,447 | | 2,426 | | 2,464 | |
| Budgeted Total Enrolment | 6,896 | 604 | 7,408 | 727 | 7,379 | 716 | 7,473 | 720 | 7,472 | 698 | 7,531 | 651 |
| Additional Planned Growth* | | | | | | | | | | | 100 | |

*The additional planned growth will be in undergraduate enrolment. Additional discussions are underway regarding in which Faculty this will occur.

Enrolment Report to the Senate Committee
on Academic Development

22-Feb-17

Table 2: Enrolment Summary

Queen's University
Office of Planning and Budgeting

| Program | Fall Full-Time Headcount | | | | Annualized FFTE | | | |
|--|--------------------------|---------------|---------------|---------------|-----------------|-----------------|-----------------|-----------------|
| | Actual | Planned | | | Actual | Planned | | |
| | Fall 2016 | Fall 2017 | Fall 2018 | Fall 2019 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
| Undergraduate | | | | | | | | |
| Arts & Science | | | | | | | | |
| BA/BAH | 5,597 | 5,778 | 5,901 | 5,955 | 5,778.6 | 5,910.9 | 6,033.3 | 6,087.2 |
| BSC/BSCH | 3,545 | 3,691 | 3,806 | 3,823 | 3,568.2 | 3,701.8 | 3,814.6 | 3,830.8 |
| BFAH | 87 | 71 | 68 | 66 | 86.6 | 71.3 | 67.9 | 65.9 |
| BMUS | 76 | 78 | 78 | 76 | 83.6 | 87.3 | 86.6 | 84.4 |
| BCMP/BCMPH | 547 | 554 | 559 | 567 | 552.2 | 557.9 | 561.3 | 569.2 |
| BPHEH | 189 | 134 | 87 | 52 | 186.0 | 132.9 | 89.9 | 55.0 |
| BSCH KINE | 429 | 491 | 549 | 580 | 427.0 | 484.2 | 538.9 | 569.7 |
| Con-Ed Arts/Science/Music | 746 | 695 | 715 | 713 | 763.0 | 737.5 | 768.7 | 772.7 |
| Distance Studies (BA1) | 96 | 92 | 86 | 90 | 153.6 | 142.6 | 139.7 | 142.3 |
| Non-Degree/Certificate Programs | 46 | 43 | 43 | 43 | 221.7 | 208.6 | 208.6 | 208.6 |
| Subtotal Arts & Science | 11,358 | 11,627 | 11,892 | 11,965 | 11,820.5 | 12,035.0 | 12,309.5 | 12,385.8 |
| Commerce | 1,897 | 1,925 | 1,856 | 1,846 | 1,923.0 | 1,961.3 | 1,893.5 | 1,884.1 |
| Engineering | 3,011 | 3,004 | 2,966 | 2,943 | 3,163.4 | 3,148.6 | 3,111.0 | 3,090.4 |
| Bachelor Health Science | 1 | 36 | 63 | 101 | 20.4 | 53.2 | 77.6 | 114.7 |
| Nursing | 356 | 348 | 350 | 346 | 353.9 | 343.1 | 345.7 | 341.8 |
| Subtotal Direct Entry | 16,623 | 16,940 | 17,127 | 17,201 | 17,281.2 | 17,541.2 | 17,737.3 | 17,816.8 |
| Education (Yr 5 & Consec) | 476 | 515 | 497 | 450 | 863.4 | 820.9 | 822.0 | 822.0 |
| Law | 603 | 606 | 609 | 606 | 604.4 | 605.5 | 608.2 | 605.3 |
| Medicine | 402 | 400 | 401 | 406 | 400.0 | 400.7 | 401.7 | 406.7 |
| Nursing-Advanced Standing | 95 | 91 | 91 | 91 | 146.8 | 135.0 | 135.0 | 135.0 |
| Subtotal Second Entry | 1,576 | 1,612 | 1,598 | 1,553 | 2,014.6 | 1,962.1 | 1,966.9 | 1,969.0 |
| Subtotal Undergraduate (Fac/School) | 18,199 | 18,552 | 18,725 | 18,754 | 19,295.8 | 19,503.3 | 19,704.2 | 19,785.8 |
| Bader ISC | 116 | 130 | 135 | 140 | 159.7 | 181.0 | 186.0 | 191.0 |
| Post-Graduate Medicine | 527 | 541 | 545 | 549 | 529.5 | 539.0 | 543.0 | 547.0 |
| Graduate | | | | | | | | |
| School of Graduate Studies | | | | | | | | |
| Research Masters | 1,108 | 985 | 1,001 | 1,080 | 1,045.7 | 1,018.3 | 1,031.4 | 1,108.1 |
| Professional Masters | 682 | 723 | 753 | 793 | 739.1 | 851.7 | 903.7 | 949.1 |
| Doctoral | 1,177 | 1,154 | 1,112 | 1,246 | 1,174.1 | 1,185.3 | 1,148.2 | 1,282.7 |
| Diploma | 12 | 54 | 67 | 72 | 13.2 | 54.3 | 63.7 | 77.7 |
| Subtotal SGS | 2,979 | 2,916 | 2,933 | 3,191 | 2,972.1 | 3,109.6 | 3,147.0 | 3,417.6 |
| Smith School of Business | | | | | | | | |
| Masters | 815 | 933 | 1,003 | 1,003 | 813.3 | 933.0 | 1,003.0 | 1,003.0 |
| Diploma | 157 | 170 | 180 | 185 | 98.0 | 110.0 | 120.0 | 125.0 |
| Subtotal SSB | 972 | 1,103 | 1,183 | 1,188 | 911.3 | 1,043.0 | 1,123.0 | 1,128.0 |
| Subtotal Graduate | 3,951 | 4,019 | 4,116 | 4,379 | 3,883.4 | 4,152.6 | 4,270.0 | 4,545.6 |
| Budgeted Total Enrolment | 22,793 | 23,242 | 23,521 | 23,822 | 23,868.4 | 24,375.9 | 24,703.2 | 25,069.4 |

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

22-Feb-17

**Queen's University
Office of Planning and Budgeting**

Table 3: Details for Selected Student Subgroups

| Student Subgroup | Fall Headcount | Annualized FTE | Fall Headcount | Annualized FTE |
|--|---------------------|-------------------|---------------------|-------------------|
| | Actual Fall 2015 | Actual 2015-16 | Actual Fall 2016 | Actual 2016-17 |
| Part-Time Undergraduate | 1,193 | 926.9 | 1,348 | 1,202.5 |
| Summer Undergraduate | -- | 793.7 | -- | 1,029.5 |
| Undergraduate Exchange | | | | |
| Away on Exchange | 234 | 354.5 | 299 | 395.8 |
| Here on Exchange | 492 | 371.4 | 491 | 377.1 |
| Net Exchange | -258 | -16.9 | -192 | -192.0 |
| Undergraduate Distance Career | 59 | 93.9 | 96 | 153.6 |
| Part-Time Graduate | 459 | 137.4 | 603 | 174.4 |
| International Undergraduate (as % of Total)* | 3.8 | 3.8 | 4.9 | 4.8 |
| International Graduate (as % of Total)* | 15.1 | 16.8 | 16.0 | 17.8 |

*The percentage of international undergraduate and graduate students listed above includes only visa students - those paying international tuition and fees. 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 2017-18 & 2018-19*
(Domestic Students)

| Undergraduate and Professional Programs | Actual | % | Actual | % | Actual | % |
|---|-----------|--------|-----------|--------|-----------|--------|
| | 2016-17 | Change | 2017-18 | Change | 2018-19 | Change |
| Engineering & Applied Science | | | | | | |
| Year 1 | \$ 12,264 | 3.9% | \$ 12,742 | 3.9% | \$ 13,239 | 3.9% |
| Year 2 | \$ 12,264 | 3.9% | \$ 12,742 | 3.9% | \$ 13,239 | 3.9% |
| Year 3 | \$ 12,264 | 3.9% | \$ 12,742 | 3.9% | \$ 13,239 | 3.9% |
| Year 4 | \$ 12,264 | 3.9% | \$ 12,742 | 3.9% | \$ 13,239 | 3.9% |
| Bachelor of Mining Engineering Technology | | | | | | |
| Year 2 | \$ 9,750 | 0.0% | \$ 10,033 | 2.9% | \$ 10,324 | 2.9% |
| Year 3 | \$ 9,750 | 0.0% | \$ 10,033 | 2.9% | \$ 10,324 | 2.9% |
| Year 4 | \$ 9,750 | 0.0% | \$ 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 | \$ 6,385 | 2.9% | \$ 6,570 | 2.9% | \$ 6,760 | 2.9% |
| Year 2 | \$ 6,385 | 2.9% | \$ 6,570 | 2.9% | \$ 6,760 | 2.9% |
| Year 3 | \$ 6,385 | 2.9% | \$ 6,570 | 2.9% | \$ 6,760 | 2.9% |
| Year 4 | \$ 6,385 | 2.9% | \$ 6,570 | 2.9% | \$ 6,760 | 2.9% |
| Arts and Science (Computing) | | | | | | |
| Year 1 | \$ 6,447 | 3.9% | \$ 6,769 | 5.0% | \$ 7,107 | 5.0% |
| Year 2 | \$ 6,447 | 3.9% | \$ 6,769 | 5.0% | \$ 7,107 | 5.0% |
| Year 3 | \$ 6,447 | 3.9% | \$ 6,769 | 5.0% | \$ 7,107 | 5.0% |
| Year 4 | \$ 6,447 | 3.9% | \$ 6,769 | 5.0% | \$ 7,107 | 5.0% |
| Commerce | | | | | | |
| Year 1 - 5.5 courses | \$ 16,765 | 3.9% | \$ 17,419 | 3.9% | \$ 18,098 | 3.9% |
| Year 2 - 5.5 courses | \$ 16,765 | 3.9% | \$ 17,419 | 3.9% | \$ 18,098 | 3.9% |
| Year 3 - 5.0 courses | \$ 15,241 | 3.9% | \$ 15,836 | 3.9% | \$ 16,453 | 3.9% |
| Year 4 - 5.0 courses | \$ 15,241 | 3.9% | \$ 15,836 | 3.9% | \$ 16,453 | 3.9% |
| Certificate in Business*** | \$ 3,048 | N/A | \$ 3,167 | 3.9% | \$ 3,291 | 3.9% |
| Education | | | | | | |
| Consecutive | \$ 6,294 | 2.9% | \$ 6,477 | 2.9% | \$ 6,665 | 2.9% |
| Concurrent (education courses) FINAL YEAR CONCURRENT | \$ 6,294 | 2.9% | \$ 6,477 | 2.9% | \$ 6,665 | 2.9% |
| ABQ Courses (per course) | \$ 725 | 1.4% | \$ 725 | 0.0% | \$ 725 | 0.0% |
| AQ Courses (per course) | \$ 665 | 0.0% | \$ 665 | 0.0% | \$ 665 | 0.0% |
| NWT Courses (per course) | \$ 715 | 7.5% | \$ 715 | 0.0% | \$ 715 | 0.0% |
| Law | | | | | | |
| Year 1 | \$ 18,330 | 4.6% | \$ 19,247 | 5.0% | \$ 20,209 | 5.0% |
| Year 2 | \$ 18,330 | 4.6% | \$ 19,247 | 5.0% | \$ 20,209 | 5.0% |
| Year 3 | \$ 18,330 | 4.6% | \$ 19,247 | 5.0% | \$ 20,209 | 5.0% |
| Certificate in Law** | | | \$ 2,400 | NA | \$ 2,520 | 5.0% |
| Bachelor of Health Sciences | | | | | | |
| Year 1 | \$ 6,385 | N/A | \$ 6,570 | 2.9% | \$ 6,760 | 2.9% |
| Year 2 | \$ 6,385 | N/A | \$ 6,570 | 2.9% | \$ 6,760 | 2.9% |
| Year 3 | \$ 6,385 | N/A | \$ 6,570 | 2.9% | \$ 6,760 | 2.9% |
| Year 4 | \$ 6,385 | N/A | \$ 6,570 | 2.9% | \$ 6,760 | 2.9% |
| Medicine | | | | | | |
| Year 1 | \$ 24,867 | 2.5% | \$ 25,488 | 2.5% | \$ 26,126 | 2.5% |
| Year 2 | \$ 24,867 | 2.5% | \$ 25,488 | 2.5% | \$ 26,126 | 2.5% |
| Year 3 | \$ 24,867 | 2.5% | \$ 25,488 | 2.5% | \$ 26,126 | 2.5% |
| Year 4 | \$ 24,867 | 2.5% | \$ 25,488 | 2.5% | \$ 26,126 | 2.5% |
| Nursing | | | | | | |
| Year 1 | \$ 6,385 | 2.9% | \$ 6,570 | 2.9% | \$ 6,761 | 2.9% |
| Year 2 | \$ 6,385 | 2.9% | \$ 6,570 | 2.9% | \$ 6,761 | 2.9% |
| Year 3 | \$ 6,385 | 2.9% | \$ 6,570 | 2.9% | \$ 6,761 | 2.9% |
| Year 4 | \$ 6,385 | 2.9% | \$ 6,570 | 2.9% | \$ 6,761 | 2.9% |
| Advanced Standing Track | \$ 7,023 | 2.9% | \$ 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 MTCU approval

***per course

Table 1 - Continued
Recommended Tuition Fee Levels 2017-18 & 2018-19*
(Domestic Students)

| Graduate Programs, Research-Based and Professional | Actual 2016-17 | % Change | Actual 2017-18 | % Change | Actual 2018-19 | % Change |
|---|---------------------------|---------------------|---------------------------|---------------------|---------------------------|---------------------|
| Master's | | | | | | |
| Year 1 | \$ 6,414 | 0.0% | \$ 6,414 | 0.0% | \$ 6,414 | 0.0% |
| Year 2 | \$ 6,414 | 0.0% | \$ 6,414 | 0.0% | \$ 6,414 | 0.0% |
| Master of Education (part-time) *** | \$ 1,106 | 0.0% | \$ 1,106 | 0.0% | \$ 1,106 | 0.0% |
| Doctoral | | | | | | |
| Year 1 | \$ 6,414 | 0.0% | \$ 6,414 | 0.0% | \$ 6,414 | 0.0% |
| Year 2 | \$ 6,414 | 0.0% | \$ 6,414 | 0.0% | \$ 6,414 | 0.0% |
| Year 3 | \$ 6,414 | 0.0% | \$ 6,414 | 0.0% | \$ 6,414 | 0.0% |
| Year 4 | \$ 6,414 | 0.0% | \$ 6,414 | 0.0% | \$ 6,414 | 0.0% |
| Diploma in Risk Policy and Regulation | \$ 10,324 | 3.9% | \$ 10,726 | 3.9% | \$ 11,144 | 3.9% |
| Professional Master's of Education*** | \$ 1,290 | 3.9% | \$ 1,341 | 3.9% | \$ 1,393 | 3.9% |
| Diploma in Professional Inquiry*** | \$ 1,290 | 3.9% | \$ 1,341 | 3.9% | \$ 1,393 | 3.9% |
| Master of Engineering (Meng) | \$ 8,331 | 3.9% | \$ 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% | \$ 2,700 | 0.0% |
| Diploma in Social Performance Management in the Extractive Industries *** | \$ 3,226 | 3.9% | \$ 3,352 | 3.9% | \$ 3,483 | 3.9% |
| Master of Science - Healthcare Quality | \$ 14,350 | 2.5% | \$ 14,708 | 2.5% | \$ 15,076 | 2.5% |
| Nurse Practitioner Certificate | \$ 6,290 | 0.0% | \$ 6,290 | 0.0% | \$ 6,290 | 0.0% |
| Diploma of Primary Healthcare Nurse Practitioner (DPHNP) | \$ 6,447 | 2.5% | \$ 6,699 | 3.9% | \$ 6,960 | 3.9% |
| Masters of Nursing and Primary Health Care Nurse Practitioner (MN PHCN) | \$ 6,939 | 3.9% | \$ 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 | \$ 6,250 | 0.0% | \$ 6,494 | 3.9% | \$ 6,747 | 3.9% |
| MSc AH-Aging & Health | \$ 10,000 | 0.0% | \$ 10,390 | 3.9% | \$ 10,795 | 3.9% |
| DPM-Pain Management** (***) | | | \$ 1,242 | N/A | \$ 1,290 | 3.9% |
| Master's of Earth and Energy Resources Leadership** | \$ 16,530 | 0.0% | \$ 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** | | | \$ 12,000 | N/A | \$ 12,468 | 3.9% |
| Master of Biomedical Informatics** | | | \$ 20,000 | N/A | \$ 20,780 | 3.9% |
| Rehabilitation and Health Leadership DSc (RHL)** | | | | N/A | \$ 9,500 | 0.0% |
| 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 Sciences** | | | \$ 25,000 | N/A | \$ 25,975 | 3.9% |
| Diploma Medical Sciences (6 months)** | | | \$ 12,500 | N/A | \$ 12,988 | 3.9% |
| Master of Public Health | | | | | | |
| Year 1 | \$ 10,896 | 3.9% | \$ 11,321 | 3.9% | \$ 11,763 | 3.9% |
| Year 2 | \$ 10,896 | 3.9% | \$ 11,321 | 3.9% | \$ 11,763 | 3.9% |
| School of Rehabilitation Therapy | | | | | | |
| MSc (OT) and MSc (PT) | | | | | | |
| Year 1 | \$ 11,592 | 3.9% | \$ 11,940 | 3.0% | \$ 12,298 | 3.0% |
| Year 2 | \$ 11,592 | 3.9% | \$ 11,940 | 3.0% | \$ 12,298 | 3.0% |
| Master in Public Administration (MPA) | | | | | | |
| Year 1 | \$ 11,159 | 3.9% | \$ 11,594 | 3.9% | \$ 12,046 | 3.9% |
| Year 2 | \$ 11,159 | 3.9% | \$ 11,594 | 3.9% | \$ 12,046 | 3.9% |
| Part-time MPA (PMPA) per course | | | | | | |
| Year 1 | \$ 1,737 | 3.9% | \$ 1,805 | 3.9% | \$ 1,875 | 3.9% |
| Year 2 | \$ 1,737 | 3.9% | \$ 1,805 | 3.9% | \$ 1,875 | 3.9% |
| Master in Industrial Relations | | | | | | |
| Year 1 | \$ 10,483 | 3.9% | \$ 10,892 | 3.9% | \$ 11,316 | 3.9% |
| Year 2 | \$ 10,483 | 3.9% | \$ 10,892 | 3.9% | \$ 11,316 | 3.9% |
| Professional Master in Industrial Relations (PMIR) per course | | | | | | |
| Year 1 | \$ 2,143 | 3.9% | \$ 2,227 | 3.9% | \$ 2,314 | 3.9% |
| Year 2 | \$ 2,143 | 3.9% | \$ 2,227 | 3.9% | \$ 2,314 | 3.9% |
| Master in Urban and Regional Planning | | | | | | |
| Year 1 | \$ 10,483 | 3.9% | \$ 10,892 | 3.9% | \$ 11,316 | 3.9% |
| Year 2 | \$ 10,483 | 3.9% | \$ 10,892 | 3.9% | \$ 11,316 | 3.9% |
| Smith School of Business | | | | | | |
| MBA | \$ 69,163 | 3.0% | \$ 71,100 | 2.8% | \$ 73,090 | 2.8% |
| Accelerated MBA | \$ 67,764 | 1.7% | \$ 69,661 | 2.8% | \$ 71,612 | 2.8% |
| Executive MBA | \$ 80,888 | 3.3% | \$ 80,888 | 0.0% | \$ 83,888 | 3.7% |
| Executive MBA Americas (formerly Cornell-Queen's MBA) | \$ 96,065 | 5.0% | \$ 96,065 | 0.0% | \$ 96,065 | 0.0% |
| Master of International Business (12 months single) | \$ 29,637 | 2.5% | \$ 30,082 | 1.5% | \$ 30,533 | 1.5% |
| Master of International Business (16 months double) | \$ 39,057 | 2.5% | \$ 39,643 | 1.5% | \$ 40,237 | 1.5% |
| Master of International Business (24 months double) | \$ 45,807 | 2.5% | \$ 46,494 | 1.5% | \$ 47,192 | 1.5% |
| Master of Finance Degree | \$ 34,574 | 4.7% | \$ 35,611 | 3.0% | \$ 36,680 | 3.0% |
| MEI | \$ 27,500 | 0.0% | \$ 28,270 | 2.8% | \$ 29,062 | 2.8% |
| Master of Management Analytics | \$ 35,921 | 5.0% | \$ 37,717 | 5.0% | \$ 39,603 | 5.0% |
| Graduate Diploma in Business Administration | \$ 28,140 | 5.0% | \$ 28,720 | 2.1% | \$ 29,530 | 2.8% |
| Graduate Diploma in Accounting*** | \$ 1,800 | 22.5% | \$ 1,890 | 5.0% | \$ 1,928 | 2.0% |

**TBD pending MTCU approval

***per course

Table 2
Recommended Tuition Fee Levels 2017-18 & 2018-19*
(International Students)

| Undergraduate and Professional Programs | Actual | % | Actual | % | Actual | % |
|--|-----------|--------|-----------|--------|-----------|--------|
| | 2016-17 | Change | 2017-18 | Change | 2018-19 | Change |
| Engineering & Applied Science | | | | | | |
| Year 1 | \$ 37,360 | 8.0% | \$ 40,349 | 8.0% | \$ 43,577 | 8.0% |
| Year 2 | \$ 36,322 | 5.0% | \$ 39,228 | 5.0% | \$ 42,366 | 5.0% |
| Year 3 | \$ 35,313 | 5.0% | \$ 38,138 | 5.0% | \$ 41,189 | 5.0% |
| Year 4 | \$ 34,332 | 5.0% | \$ 37,079 | 5.0% | \$ 40,045 | 5.0% |
| Bachelor of Mining Engineering Technology | | | | | | |
| Year 2 | \$ 24,700 | 0.0% | \$ 25,935 | 5.0% | \$ 27,232 | 5.0% |
| Year 3 | \$ 24,700 | 0.0% | \$ 25,935 | 5.0% | \$ 27,232 | 5.0% |
| Year 4 | \$ 24,700 | 0.0% | \$ 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 | \$ 33,775 | 11.0% | \$ 37,490 | 11.0% | \$ 41,614 | 11.0% |
| Year 2 | \$ 31,949 | 5.0% | \$ 35,464 | 5.0% | \$ 39,365 | 5.0% |
| Year 3 | \$ 30,222 | 5.0% | \$ 33,547 | 5.0% | \$ 37,237 | 5.0% |
| Year 4 | \$ 28,589 | 5.0% | \$ 31,733 | 5.0% | \$ 35,224 | 5.0% |
| Commerce | | | | | | |
| Year 1 - 5.5 courses | \$ 39,975 | 6.9% | \$ 42,733 | 6.9% | \$ 45,682 | 6.9% |
| Year 2 - 5.5 courses | \$ 39,264 | 5.0% | \$ 41,974 | 5.0% | \$ 44,870 | 5.0% |
| Year 3 - 5.0 courses | \$ 35,060 | 5.0% | \$ 37,480 | 5.0% | \$ 40,066 | 5.0% |
| Year 4 - 5.0 courses | \$ 34,437 | 5.0% | \$ 36,813 | 5.0% | \$ 39,354 | 5.0% |
| Certificate in Business** | \$ 7,268 | N/A | \$ 7,770 | 6.9% | \$ 8,306 | 6.9% |
| Education | | | | | | |
| Consecutive | \$ 24,742 | 5.0% | \$ 25,979 | 5.0% | \$ 27,278 | 5.0% |
| Concurrent (education courses) | \$ 24,741 | 5.0% | \$ 25,979 | 5.0% | \$ 27,277 | 5.0% |
| Law | | | | | | |
| Year 1 | \$ 44,898 | 11.0% | \$ 49,837 | 11.0% | \$ 55,319 | 11.0% |
| Year 2 | \$ 42,471 | 5.0% | \$ 47,143 | 5.0% | \$ 52,329 | 5.0% |
| Year 3 | \$ 40,175 | 5.0% | \$ 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 | N/A | \$ 33,775 | 0.0% | \$ 33,775 | 0.0% |
| Year 2 | \$ 31,949 | N/A | \$ 33,775 | 0.0% | \$ 33,775 | 0.0% |
| Year 3 | \$ 30,222 | N/A | \$ 31,949 | 0.0% | \$ 33,775 | 0.0% |
| Year 4 | \$ 28,589 | N/A | \$ 30,222 | 0.0% | \$ 31,949 | 0.0% |
| Medicine | | | | | | |
| Year 1 | | N/A | \$ 80,000 | N/A | \$ 82,000 | 2.5% |
| Year 2 | | N/A | \$ 80,000 | N/A | \$ 82,000 | 2.5% |
| Year 3 | | N/A | \$ 80,000 | N/A | \$ 82,000 | 2.5% |
| Year 4 | | N/A | \$ 80,000 | N/A | \$ 82,000 | 2.5% |
| Nursing | | | | | | |
| Year 1 | \$ 33,775 | 11.0% | \$ 37,490 | 11.0% | \$ 41,614 | 11.0% |
| Year 2 | \$ 31,949 | 5.0% | \$ 35,464 | 5.0% | \$ 39,365 | 5.0% |
| Year 3 | \$ 30,222 | 5.0% | \$ 33,547 | 5.0% | \$ 37,237 | 5.0% |
| Year 4 | \$ 28,589 | 5.0% | \$ 31,733 | 5.0% | \$ 35,224 | 5.0% |
| Advanced Standing Track | \$ 31,447 | 5.0% | \$ 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 2017-18 & 2018-19*
(International Students)

| Graduate and Professional Graduate Programs | Actual | % | Actual | % | Actual | % |
|--|-----------|--------|-----------|--------|-----------|--------|
| | 2016-17 | Change | 2017-18 | Change | 2018-19 | Change |
| Year 1 | | | | | | |
| Year 1 | \$ 12,927 | 0.0% | \$ 12,927 | 0.0% | \$ 12,927 | 0.0% |
| Year 2 | \$ 12,927 | 0.0% | \$ 12,927 | 0.0% | \$ 12,927 | 0.0% |
| Master of Education (part-time) ** | \$ 2,218 | 0.0% | \$ 2,218 | 0.0% | \$ 2,218 | 0.0% |
| Doctoral | | | | | | |
| Year 1 | \$ 12,927 | 0.0% | \$ 12,927 | 0.0% | \$ 12,927 | 0.0% |
| Year 2 | \$ 12,927 | 0.0% | \$ 12,927 | 0.0% | \$ 12,927 | 0.0% |
| Year 3 | \$ 12,927 | 0.0% | \$ 12,927 | 0.0% | \$ 12,927 | 0.0% |
| Year 4 | \$ 12,927 | 0.0% | \$ 12,927 | 0.0% | \$ 12,927 | 0.0% |
| Diploma in Risk Policy & Regulation | \$ 20,172 | 2.5% | \$ 20,676 | 2.5% | \$ 21,193 | 2.5% |
| Professional Master's of Education** | \$ 2,401 | 5.0% | \$ 2,521 | 5.0% | \$ 2,647 | 5.0% |
| Diploma in Professional Inquiry** | \$ 2,401 | 5.0% | \$ 2,521 | 5.0% | \$ 2,647 | 5.0% |
| Master of Science - Healthcare Quality | \$ 20,000 | 36.1% | \$ 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 | \$ 12,988 | 3.9% | \$ 13,637 | 5.0% | \$ 14,319 | 5.0% |
| MSc AH - Aging & Health | \$ 20,000 | 0.0% | \$ 21,000 | 5.0% | \$ 22,050 | 5.0% |
| DPM-Pain Management** | | | \$ 2,291 | N/A | \$ 2,406 | 5.0% |
| Master of Engineering (Meng) | \$ 18,743 | 5.0% | \$ 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% | \$ 2,700 | 0.0% |
| Diploma in Social Performance Management in the Extractive Industries ** | \$ 3,308 | 5.0% | \$ 3,473 | 5.0% | \$ 3,647 | 5.0% |
| Master's of Earth and Energy Resources Leadership | \$ 42,000 | N/A | \$ 43,638 | 3.9% | \$ 45,340 | 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 | | | \$ 24,000 | N/A | \$ 25,200 | 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% |
| Master of Public Health | | | | | | |
| Year 1 | \$ 20,804 | 5.0% | \$ 21,844 | 5.0% | \$ 22,936 | 5.0% |
| Year 2 | \$ 20,804 | 5.0% | \$ 21,844 | 5.0% | \$ 22,936 | 5.0% |
| Master in Public Administration (MPA) | \$ 25,428 | 8.0% | \$ 27,462 | 8.0% | \$ 29,659 | 8.0% |
| Professional MPA (PMPA) per course | \$ 3,576 | 8.0% | \$ 3,862 | 8.0% | \$ 4,171 | 8.0% |
| Master in Industrial Relations | \$ 25,428 | 8.0% | \$ 27,462 | 8.0% | \$ 29,659 | 8.0% |
| Professional PMIR per course | \$ 4,415 | 8.0% | \$ 4,768 | 8.0% | \$ 5,149 | 8.0% |
| School of Rehabilitation Therapy | | | | | | |
| MSc (OT) and MSc (PT) | | | | | | |
| Year 1 | \$ 22,879 | 5.0% | \$ 24,023 | 5.0% | \$ 25,224 | 5.0% |
| Year 2 | \$ 22,879 | 5.0% | \$ 24,023 | 5.0% | \$ 25,224 | 5.0% |
| Master in Urban and Regional Planning | | | | | | |
| Year 1 | \$ 21,190 | 8.0% | \$ 22,885 | 8.0% | \$ 24,715 | 8.0% |
| Year 2 | \$ 20,405 | 4.0% | \$ 22,037 | 4.0% | \$ 23,800 | 4.0% |
| Smith School of Business | | | | | | |
| MBA | \$ 79,163 | 2.6% | \$ 81,100 | 2.4% | \$ 83,090 | 2.5% |
| Accelerated MBA | \$ 67,764 | 1.7% | \$ 69,661 | 2.8% | \$ 71,612 | 2.8% |
| Executive MBA | \$ 80,888 | 3.3% | \$ 80,888 | 0.0% | \$ 83,888 | 3.7% |
| Executive MBA Americas (formerly Cornell-Queen's MBA) | \$ 96,065 | 5.0% | \$ 96,065 | 0.0% | \$ 96,065 | 0.0% |
| Master of International Business (12 months single) | \$ 45,570 | 2.5% | \$ 46,254 | 1.5% | \$ 46,932 | 1.5% |
| Master of International Business (16 months double) | \$ 60,073 | 2.5% | \$ 60,975 | 1.5% | \$ 61,727 | 1.2% |
| Master of International Business (24 months double) | \$ 70,434 | 2.5% | \$ 71,491 | 1.5% | \$ 72,302 | 1.1% |
| Master of Finance | \$ 58,174 | 4.5% | \$ 59,801 | 2.8% | \$ 61,680 | 3.1% |
| Master of Finance - Renmin*** | \$ 49,717 | 13.6% | \$ 46,688 | -6.1% | \$ 46,688 | 0.0% |
| MEI | \$ 42,500 | 0.0% | \$ 42,520 | 0.0% | \$ 43,137 | 1.5% |
| Master of Management Analytics | \$ 57,977 | 5.0% | \$ 60,867 | 5.0% | \$ 63,908 | 5.0% |
| Graduate Diploma in Business Administration | \$ 42,840 | 5.0% | \$ 43,940 | 2.6% | \$ 45,175 | 2.8% |
| Graduate Diploma in Accounting** | \$ 2,800 | 18.9% | \$ 2,940 | 5.0% | \$ 2,999 | 2.0% |

**per course

***current rate based on Renminbi converted at Nov. 1st, 2016 exchange rate; 2018-19 fee could differ based on exchange rate on Nov 1, 2017

Table 3
Recommended Tuition Fee Levels 2017-18 & 2018-19*
Bader International Study Centre
(fees include tuition, residence with full meals, local transportation and field studies)

| BISC Programs | Actual | % | Actual | % | Actual | % |
|-------------------------------------|-----------|--------|-----------|--------|-----------|--------|
| | 2016-17 | Change | 2017-18 | Change | 2018-19 | Change |
| Summer | \$ 9,661 | 5.0% | \$ 9,854 | 2.0% | \$ 10,347 | 5.0% |
| Fall | \$ 19,569 | 5.0% | \$ 19,961 | 2.0% | \$ 20,959 | 5.0% |
| Winter | \$ 19,569 | 5.0% | \$ 19,961 | 2.0% | \$ 20,959 | 5.0% |
| Summer Field Schools | | | | | | |
| Introduction to British Archaeology | \$ 8,048 | 5.0% | \$ 8,209 | 2.0% | \$ 8,620 | 5.0% |
| Global Project Management | \$ 10,860 | 5.0% | \$ 11,077 | 2.0% | \$ 11,631 | 5.0% |
| Global Health and Disability | \$ 10,915 | 5.0% | \$ 11,133 | 2.0% | \$ 11,690 | 5.0% |
| Medieval Performance | \$ 3,252 | 5.0% | \$ 3,317 | 2.0% | \$ 3,483 | 5.0% |
| Global Law Program | \$ 14,133 | 0.0% | \$ 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

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Access to Higher Quality (formerly Quality Improvement Fund): This fund was introduced as additional funds to maintain the quality of our educational system and was allocated based on system share of BOI.

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.

Basic Operating Grant (BOG): The basic operating grant was formula-based. Each full-time equivalent (FTE) enrolment in a given program is associated with a particular per-student grant; the BOG is essentially the sum of these per-student grants.

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.

Graduate Accessibility Funding: This fund was introduced to support enrolment growth in graduate programs. The fund was distributed according to each university's actual Summer + Fall graduate FTE enrolment.

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. Full hold harmless funding was guaranteed in 2013-14 and 2014-15, and is now being phased out over a period of four years.

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.

Municipal Tax Grant: This grant is based on enrolment counts and flows as revenue to Queen's to partially offset the property taxes payable to the City of Kingston. This grant will continue as part of the special purpose envelope.

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

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.

Performance Fund: This funding is allocated to universities according to their performance on three indicators (Baccalaureate graduate employment rate six months and two years after graduation, and baccalaureate graduation rate). A benchmark for each indicator was set and funding was provided if the benchmark was met or exceeded.

Renovation Fund (Facilities Renewal Program): The facilities renewal program provides funding to supplement post-secondary institutions' own programs in addressing the ongoing need for the maintenance, repair, renovation and modernization of existing facilities.

Research Overhead/Infrastructure Envelope (ROIE): This envelope assists with the costs of overhead associated with federally funded research activities. The level of funding received was directly related to the university's proportionate share of eligible Tri-Council Funding.

Research Performance Fund: This grant is provided by the Ministry of Research and Innovation (formerly the Ministry of Economic Development and Trade) and is intended to help defray the indirect costs of Provincially-funded research.

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.

Special Accessibility/Regional Assessment and Resource Centre (RARC): These grants provide funding to assist students with disabilities. They are used for a variety of areas including a special needs office, learning disabilities specialist and special reader's services. The purpose of RARC is to offer comprehensive psycho-educational assessments to students who either plan to apply to post-secondary institutions (i.e. are still in high school) or who are presently in the post-secondary system, and for whom updated documentation of their disability is required. The centre also conducts systemic, multidisciplinary research into different types of learning disabilities and the best ways to assess these disorders, and evaluates various accommodation and intervention methods.

Targeted Program Grants: These Provincial operating grants provide funding tied to student enrolment in specific programs. Funding has served as an incentive to increase enrolment in programs the government and industry view as high demand/need. This targeted funding will continue within the enrolment envelope and enrolment corridor described above but will be subject to program enrolment caps.

Undergraduate Accessibility Funding: The accessibility fund was introduced to ensure that universities were able to accommodate all willing and qualified students that applied for admission. Over the years as universities maintained their level of enrolment, accessibility funding was rolled into base.