



Planning and Budgeting

ANNUAL REPORT 2014-15



Queen's
UNIVERSITY

Queen's University, Kingston, Ontario, Canada

TABLE OF CONTENTS

Office of Planning and Budgeting	1
Queen's Strategic Framework.....	3
Queen's Strategic Framework Report.....	4
Enrolment Planning.....	16
Enrolment Analysis for Program and Service Applications	19
1) Detailed Academic Concentration Data Below the Degree Program-Level	19
2) Grant-Eligible and Ineligible Enrolments	20
3) Undergraduate Retention/Degree Completion.....	21
4) Graduate Degree Complete Rate	22
5) Graduate Time-to-Complete Degree	24
6) Gender Distribution by Program	25
7) Student Origins.....	26
8) Part-time Undergraduate Students.....	27
9) Summer Term Enrolment Profile.....	28
Budget Development.....	30
1) The Queen's Activity Based Budget Model.....	30
2) The Budget Process and its Components.....	30
3) Glossary of Budget Terms	33
4) Detailed Budget Data/Tables	35
Faculty and School Revenue Attribution Drivers.....	49
Provincial Operating Grants	49
A. Basic Operating Grants	49
B. Targeted Programs.....	51
C. Provincial Research Funding	51
D. Facilities Renewal Program.....	52
E. Performance Fund Grant	52
F. Special Purpose Grant	53
Federal Grants	53
G. Federal Indirect Cost of Research Grant	53
Tuition Fee Revenue	54
H. Undergraduate and Graduate Tuition Fee Revenue	54

Other Revenue	54
I. Student Assistance Levy	54
J. Research Overhead	56
K. Late Payment Fee Revenue, Unrestricted Donations, Investment Income, Other Income and Overhead Revenue	56
L. Non-Credit Teaching Revenue.....	57
Faculty and School Expense Attribution Drivers	58
Shared Service Categories and Sub-Categories	58
A. Occupancy Costs	58
B. Environmental Health and Safety.....	61
C. Advancement	62
D. Communications.....	64
E. Library	64
F. Information Technology Services	67
G. Student Support and Financial Aid	68
H. School of Graduate Studies Service Operations.....	69
I. Student Affairs Operations and Other University-Wide Student Services	70
J. Human Resources	72
K. Specific Administrative Offices and Other University-Wide Expenditures	72
L. University-Wide Faculty Services and Functions.....	74
M. Capital Transfer.....	74
N. Vice-Principal Research – Other.....	74
O. Special or Non-Attributable Benefits and Pension Plan Special Payments	75
P. University-Wide Community Services	76
Q. University Fund Allocations for 2014-15	77
Additional Institutional Research & Planning Projects and Areas of Activity	78
1) Other Analyses Supporting the Operating Budget	79
2) Multi-University and “Consortium” Projects	80
A. U15 Data Exchange Projects.....	80
B. Council of Ontario Universities (COU) Data Sharing Arrangements	84

3) Student Surveys.....	84
A. The National Survey of Student Engagement and the NSSE National Project	84
B. The Canadian Graduate and Professional Student Survey (CGPSS)	86
C. The Queen’s Exit Poll	87
D. The National Five-Year Out Baccalaureate Graduate Outcomes Survey (NBGOS)	89
E. ISB iGraduate Survey of International Students.....	91
F. FluidSurveys Administration and Policy/Procedures	91
G. Support to Survey Projects Undertaken at Queen’s	91
4) University Planning	91
5) Support to University Operations	93

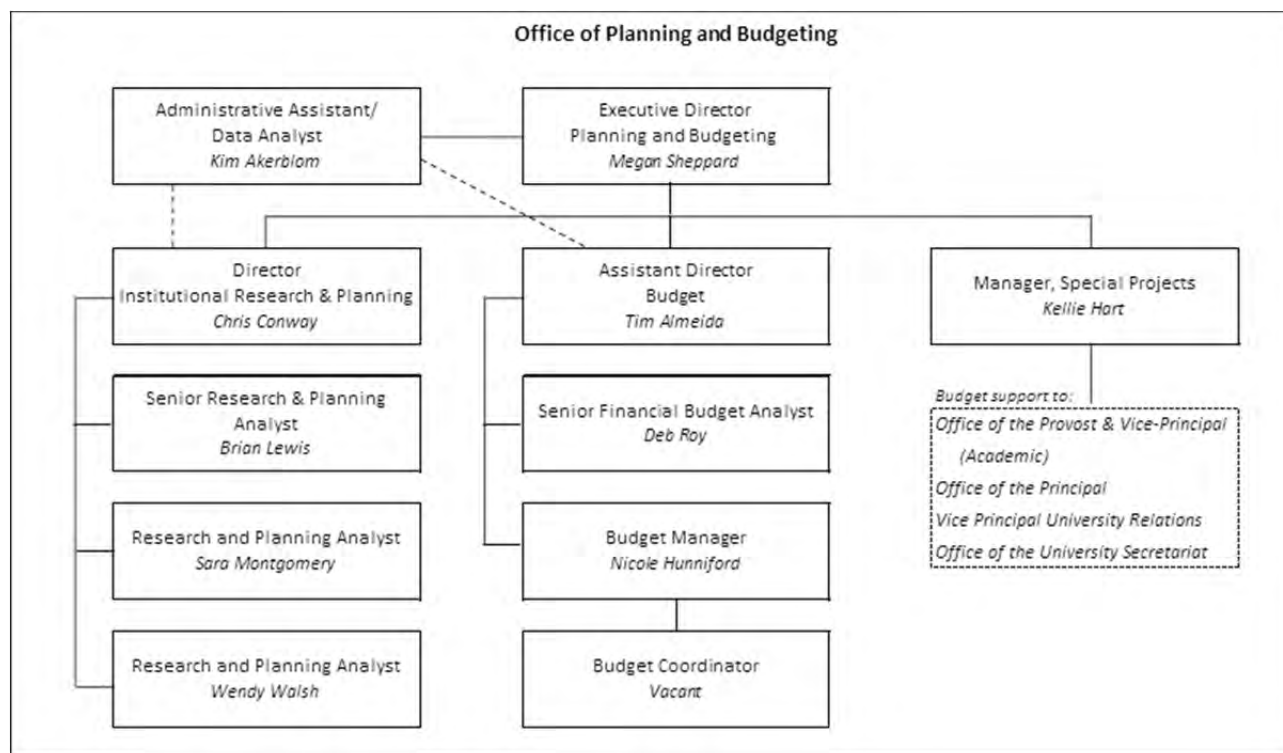
Appendix

2014-15 Budget Report.....	97
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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



Like other units at Queen's, the activities of the Planning and Budgeting Office (P+B) are guided to a significant degree by the Strategic Framework and its academic, research, financial, enrolment and international components (see Figure 2). Many of the projects undertaken within P+B 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; and the development of the University's budget model and the annual budget process which allocates resources consistent with the framework. In addition, P+B 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 various external bodies, and providing statistical, administrative and financial information to other units within the University.

Figure 2: Office of Planning & Budgeting Activities and the Strategic Framework



Queen's Strategic Framework

Figure 3: Queen's University Strategic Framework



The overarching goal of the strategic framework is to strengthen Queen's vision as Canada's quintessential balanced academy, ensuring we remain a university recognized equally for its research excellence and its transformative student learning experience. The framework, developed in close consultation with, and approved by, our Board of Trustees, builds upon strategic planning exercises undertaken over the past few years, and is aligned with our institutional planning tools, including the Academic Plan and the Strategic Research Plan (both approved by Senate), the Proposed Mandate Statement, and the recently implemented activity-based budget model.

At the framework's core are four interconnected strategic drivers which are appropriately aligned with our planning tools. The strategic drivers are:

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

Each of these drivers underpins the success of our vision. We have identified university-wide objectives that the university will work to achieve over the next five years. Individual Faculties and Schools, the academic core of the university (and also its primary revenue generating units), as well as administrative support units, will align their initiatives with these drivers and undertake specific coherent actions to advance them. The university-wide objectives were developed in consultation with all units and will accommodate the changes from year to year in any unit's specific annual goals. The units' planning and actions will be incorporated into ongoing university-wide budget and staffing plans, which are also informed by our integrated planning tools.

The following is the report outlining the targets that have been set for each of the metrics in the strategic framework.

Strategic Framework 2014-2019

Setting Targets for the Strategic Framework's Key Performance Indicators (KPIs)

Introduction

Targets are proposed for the Key Performance Indicators (KPIs) previously identified for each of the Strategic Framework's strategic drivers. The KPIs for each driver are:

Student Learning Experience

- *Undergraduate Student Engagement*
- *Graduate Student Engagement*
- *Undergraduate and Graduate Experiential Education Opportunities*
- *New Credentials: Professional and Other Innovative Programming*

Research Prominence

- *Research Intensity and National Position*
- *Tri-Council Funding*
- *Alignment with the Strategic Research Plan*

Financial Sustainability

- *Revenue Generation*
- *Revenue Diversification*
- *Cost Containment*

Internationalization

- *International Research Engagement*
- *International Undergraduate Student Recruitment*
- *International Undergraduate Student Engagement*

The main body of the document briefly discusses the targets, and for each one proposes a final target, to be achieved by 2019, and an interim target, to be achieved by 2017. Annual reports issued each fall will report the University's progress against these targets, and also our success in implementing various initiatives designed to ensure that we meet our targets. These initiatives will sometimes represent collective action across the institution, and sometimes actions taken by one or several of our Faculties, Schools or other service units.

In preparing this document, we have worked closely with these units, each of which examined data related to its own performance, assessed its own strengths, weaknesses and operational capabilities, and then set unit-specific targets, and identified the activities to be undertaken to ensure the targets are met. This exercise will be repeated year by year as we all measure how far we have come and how much further we have yet to go.

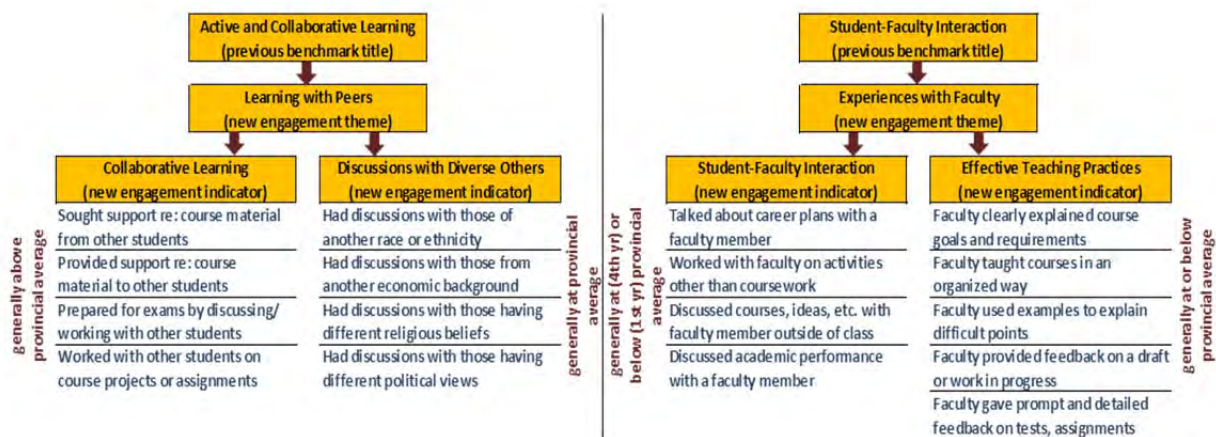
Student Learning Experience

Undergraduate Student Engagement

We use the National Survey of Student Engagement (NSSE) to measure student engagement. Queen's has performed well in most dimensions, scoring 10 to 15 percent above provincial (and national) averages; our interim and final targets are simply to maintain this. There are, however, two areas, Active and Collaborative Learning (ACL) and Student-Faculty Interaction (SFI), where we lie below provincial averages.

The new (2014) NSSE contains ten engagement indicators and each indicator is measured separately for first-year and final-year students, for a total of 20 indicators. (Previously there were five benchmarks, each measured twice.) The new (2014) NSSE survey splits each of our two areas of concern into two engagement indicators (see Figure 1 below).

Figure 1



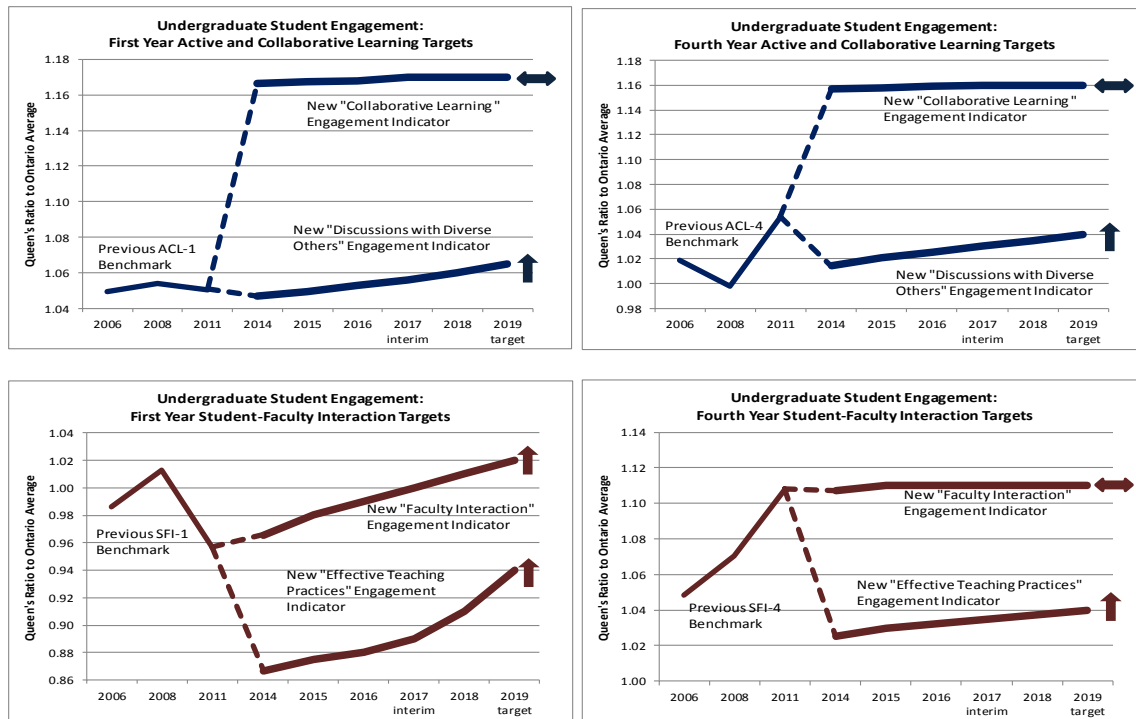
Our scores on these four indicators for first-year students and the same indicators for upper-year students sharpen our sense of where our attention must be focused. The graphs in figure 2 use vertical arrows to show the areas in need of improvement. They are:

- Discussions with diverse others (first-year students)
- Discussions with diverse others (final-year students)
- Faculty interaction (first-year students)
- Effective teaching practices (first-year students)
- Effective teaching practices (final-year students)

The graphs in Figure 2 also show where we aim to be by 2017 and 2019. Specifically, our target is to be above the provincial average, although not yet by 10 percent as with other scores.

There are two reasons for our conservatism. First, there is a lot of evidence to indicate that large swings in NSSE benchmarks (now engagement indicators) take time. Second, initiatives we implement will only with some delay be reflected in NSSE scores.

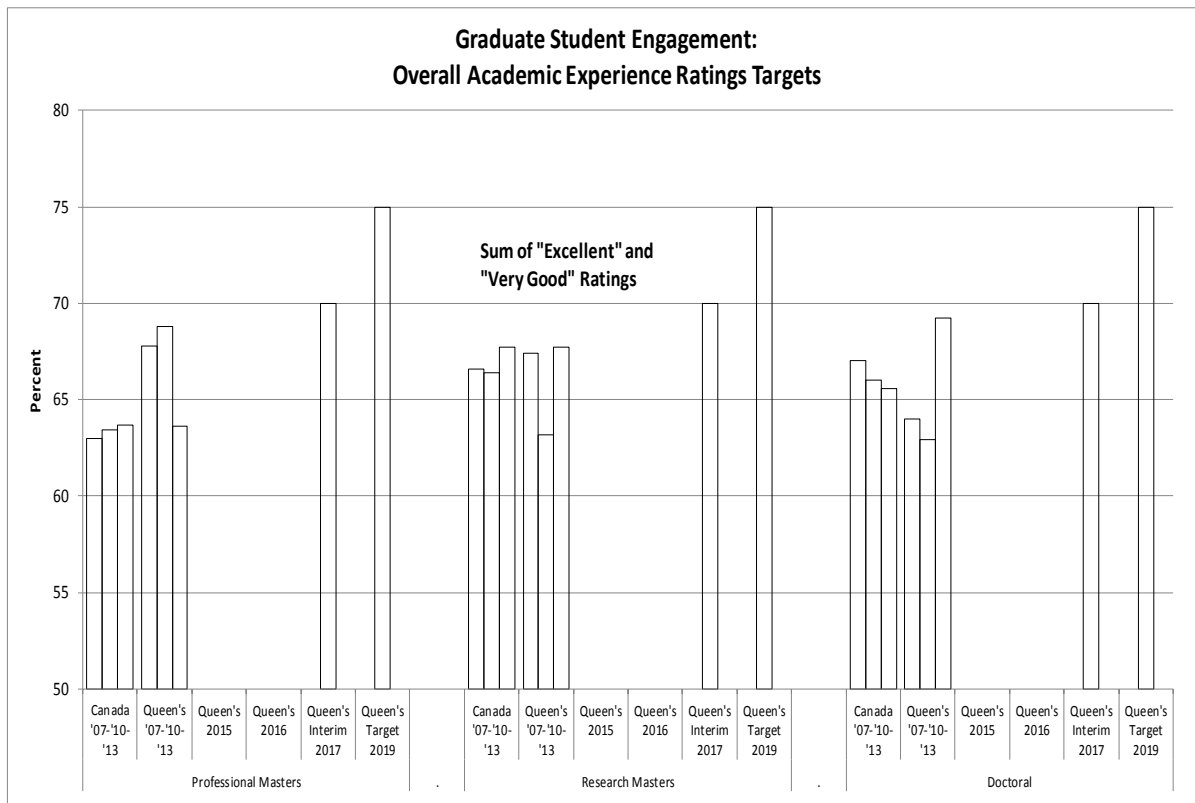
Figure 2



Graduate Student Engagement

We use the Canadian Graduate and Professional Student Survey (CGPSS) to measure graduate student experience. Currently, graduate students rate their experience at a level comparable to the national averages. To put this in perspective, this means that about 65 percent of all Queen's graduates rate their overall academic experience as "very good" or "excellent". Our target, as Figure 3 shows, is to improve this to 70 percent by 2017, and to 75 percent by 2019.

Figure 3



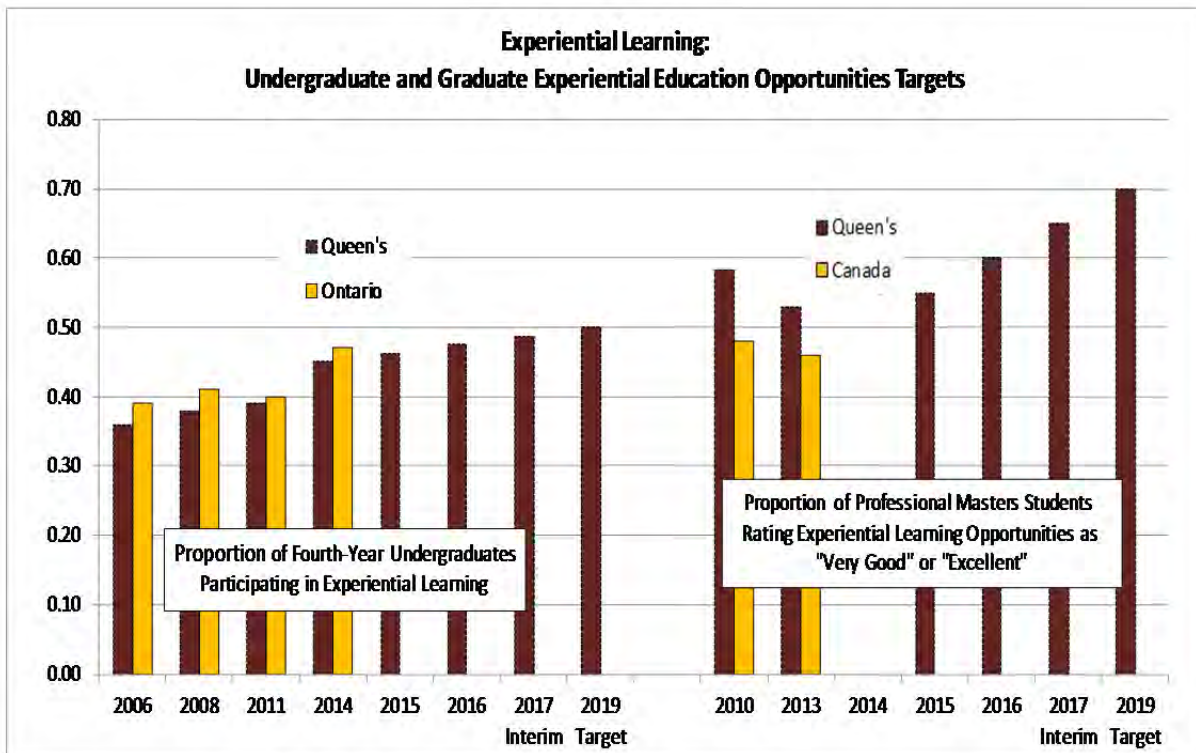
Undergraduate and Graduate Experiential Education Opportunities

NSSE asks undergraduate students whether they have participated or intend to participate in “an internship, co-op, field placement, student teaching or clinical placement”; we use the proportion of final-year students who have already participated or who are currently participating in one or more of these activities to measure undergraduate experiential education. CGPSS asks students in professional master’s programs to rate “opportunities for internships, practical and experiential learning as part of the program”; we use the proportion of “very good” and “excellent” ratings.

Our targets, shown in Figure 4, are to increase:

- undergraduate participation in experiential learning from 45 percent to 50 percent by 2019;
- the proportion of “very good” and “excellent” ratings of experiential learning opportunities by professional master’s programs from 53 percent to at least 60 percent by 2017 and to 70 percent by 2019.

Figure 4

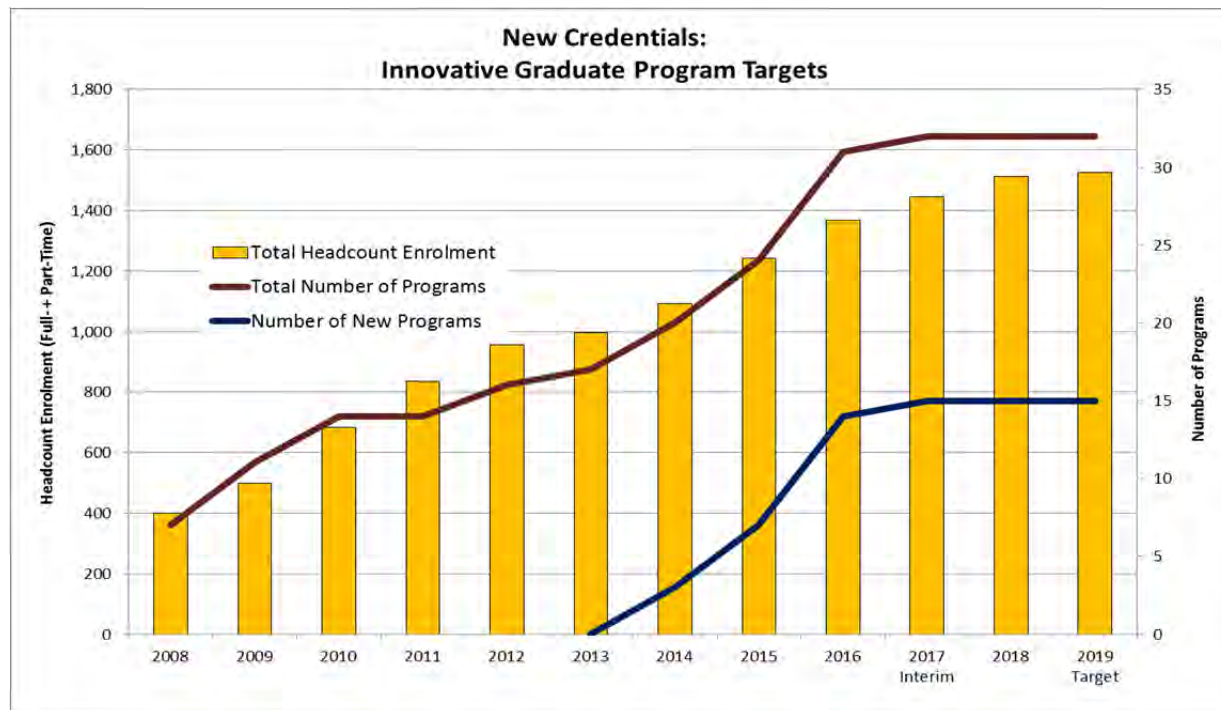


New Credentials: Professional and Other Innovative Programming

At the graduate level, the University has committed in its Strategic Mandate Agreement with the provincial government to an expansion of the number of students in professional master's programs. This will occur through both expansion of existing programs and the introduction of new ones. Innovation at the graduate level is not confined only to master's and doctoral programs, nor is it confined only to professional programs. Other types of innovative programs, including graduate certificates, are being developed.

Overall, our target for 2019 is to double the number of professional and innovative graduate programs. At the same time, we envisage increasing by approximately 50 percent the number of graduate students enrolled in these programs (see Figure 5).

Figure 5

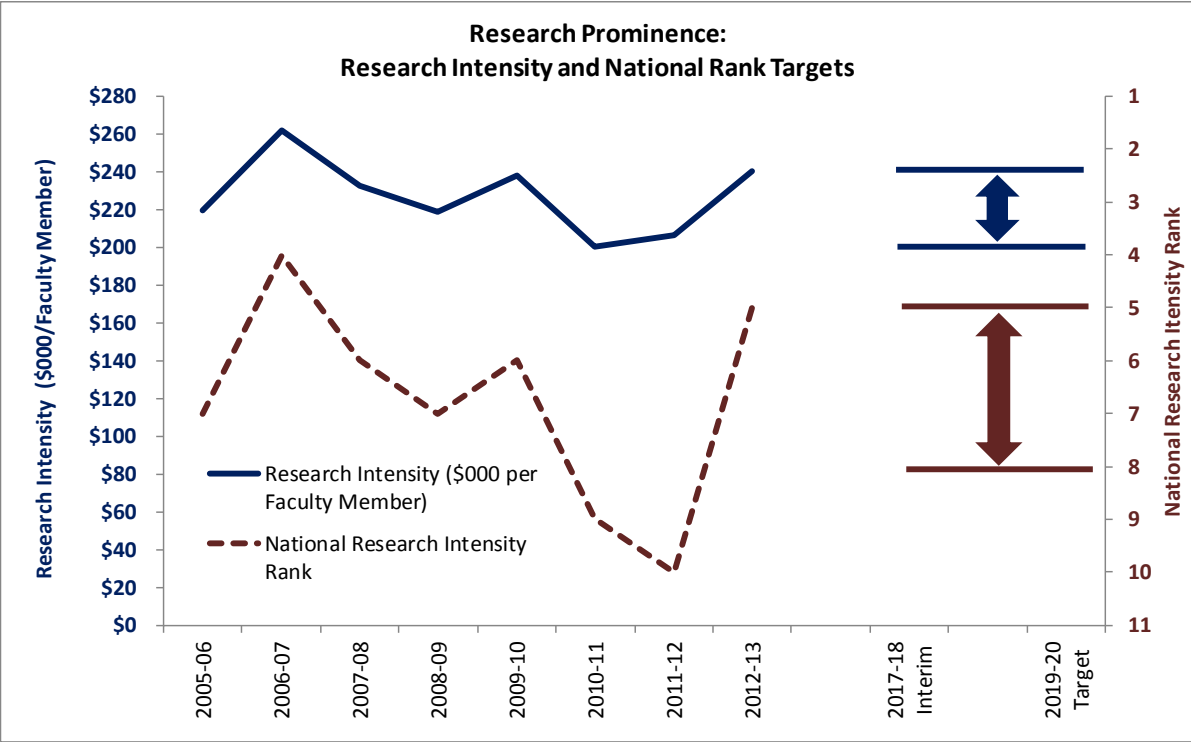


Research Prominence

Research Intensity and National Position

Research intensity is typically measured in terms of research income per faculty member. By this measure, and according to Research Infosource, Queen’s ranked fifth in Canada in FY2013 (the latest year for which data are currently available) with research income per faculty member of \$240,000 (see Figure 6). Both the level and hence the rank vary somewhat from year to year, and our target is to stay in the range of figures over the past several years, which means \$200,000 to \$240,000 per faculty member, and ranked between fifth and eighth.

Figure 6

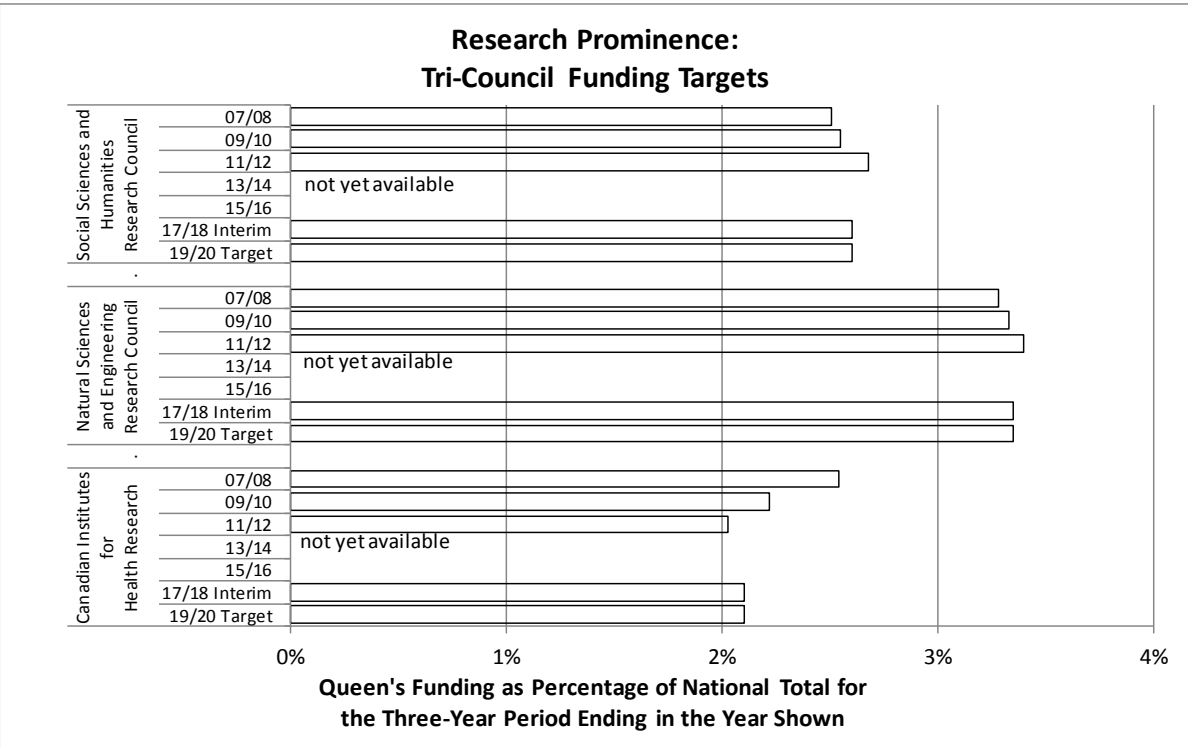


Tri-Council Funding

Because of the risk of declining federal support for the three granting councils, we use as our KPI Queen’s share of funding from each council. More specifically, the share is based on a three-year rolling average calculated every two years; this figure determines our Canada Research Chairs allocation and our funding from the federal indirect costs program. Our goal is to maintain our current share in each program (see Figure 7).

Some might argue that there is room for improvement in respect of Canadian Institutes of Health Research CIHR funding, in light of recent declines, but the frequent program changes made by this council make it difficult to be too confident about success in moving much above our current level of just over 2 percent.

Figure 7



Alignment with Strategic Research Plan

Our target is straightforward: ensure the continued alignment of Canada Research Excellence Chair, Canada Research Chair and Queen’s National Scholar appointments with the four themes of the Strategic Research Plan (SRP) and to ensure that faculty renewal, to the maximum extent possible, is also thus aligned, especially at the senior hiring level (e.g., research chairs).

Financial Sustainability

Revenue Generation, Revenue Diversification and Cost Containment

Our targets are to:

- generate revenue growth that keeps up with cost growth and sustains any enrolment growth;
- diversify revenue, specifically with the goal of increasing the proportion of revenue from non-government and non-regulated sources.

The inherent incentives of the budget model help enormously, but do not have as strong an effect on costs. We therefore need to maintain our emphasis on cost containment, while recognizing that it should not be expected to continuously lower costs.

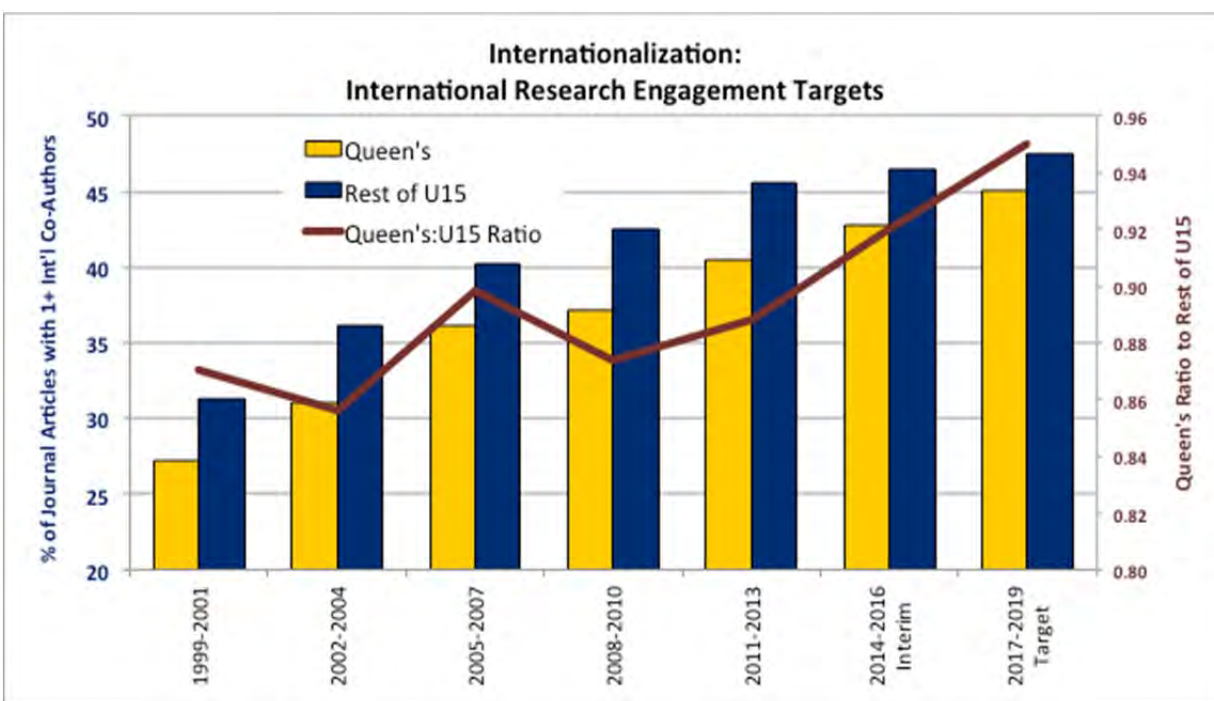
Finally, we recognize that financial sustainability is about more than just these targets. Our efforts in this direction go well beyond the KPIs we are reporting within the Strategic Framework in respect of financial sustainability. To ensure appropriate Board oversight of this strategic driver, we propose to engage the Board's Capital Assets and Finance Committee in a continuing discussion of our pursuit of financial sustainability.

Internationalization

International Research Engagement

We measure international research collaboration as the proportion of all refereed journal articles with a Queen's author that also have an international co-author. International research collaboration has almost doubled within the U15 since the turn of the century. Queen's growth has matched that of the U15 overall, but collaboration levels remain slightly below the U15 average. Our goal is for the collaboration rate to continue to increase at the rate it has been increasing, with Queen's approaching the U15 average by 2019 (see Figure 8).

Figure 8

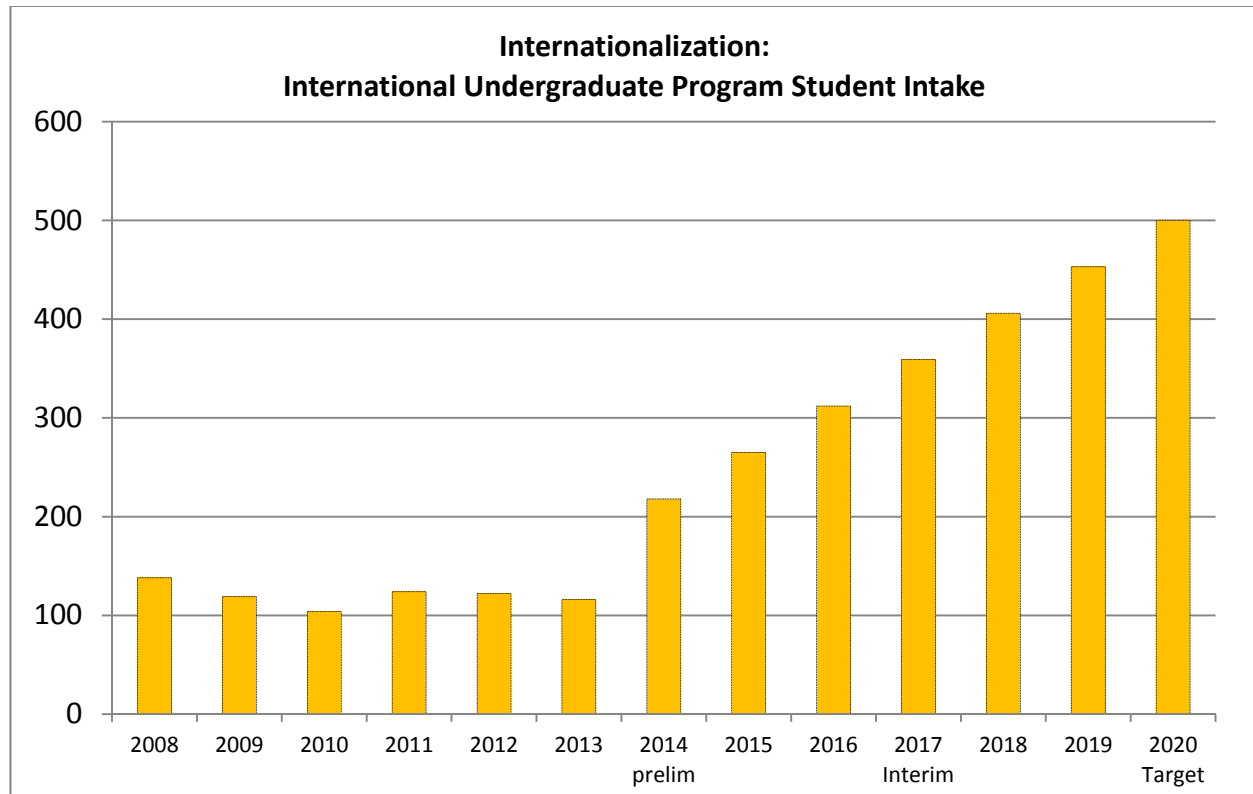


International Undergraduate Student Recruitment

Our target is that, by 2019, 10 percent of our incoming undergraduates will be international fee-paying students. We have already begun working towards this target, which represents something in excess of a doubling of the number of international fee-paying undergraduates admitted in the fall of 2014. Realization of this target will mean that, within 10 years from now we shall reach a steady state in which 10 percent of all undergraduate degree program students will be paying international fees. Figure 9, below, shows this happening in 2022.

It is important to stress that the target's realization will depend not only on a successful implementation of our international undergraduate recruitment strategy but also on several other factors including, critically, residence capacity and student support services.

Figure 9



International Undergraduate Student Engagement

Discussions regarding our international strategy have highlighted our lack of a reliably comprehensive measure of undergraduate international engagement. The establishment of interim and final targets will occur as soon as this shortcoming is overcome.

Enrolment Planning

Student enrolment is a critical element in the University’s operating budget. Over 80% of total operating revenue originates with either tuition or 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 (SMEG). SMEG, Chaired by the Provost and Vice-Principal (Academic), has developed a Long-Term Strategic Enrolment Management Framework for the university. The framework will act as an enrolment planning guide and lays out a variety of factors for consideration within the enrolment management process. The framework outlines principles, goals and actions aimed at aligning enrolment management with the university's strategic priorities in consideration of external and internal factors.

The short term three-year 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 Executive Director of Planning & Budgeting and the Deans of the Faculties and Schools (see Figure 4). These plans are informed by the Long-Term Strategic Enrolment Management Framework for the University.

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

Figure 4: Enrolment Planning Cycle

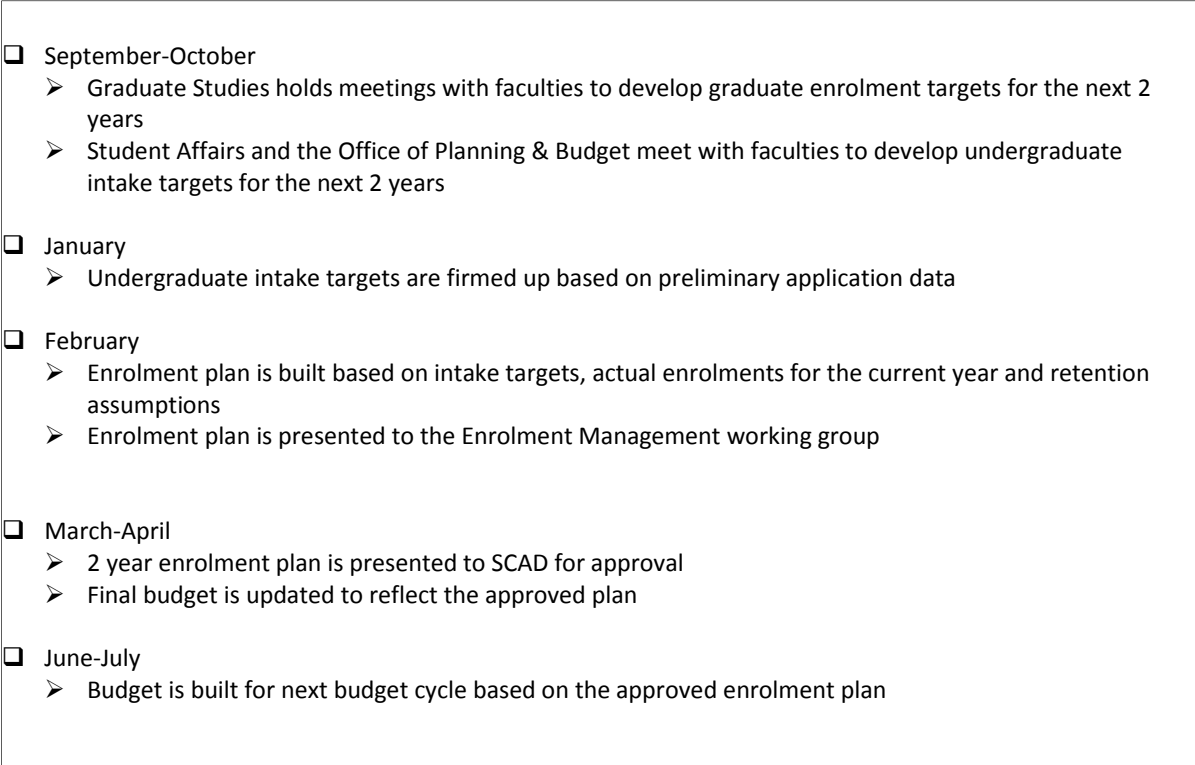


Table 1(a): 2015/2016 Enrolment Plan Approved by Senate – Student Fall Headcount Intake

Enrolment Report to the Senate Committee on Academic Development										March 2014	
										Queen's University	
Table 1: Student Fall Headcount Intake										Office of Budget and Planning	
Program	2013 Actual		2014	2014 Planned		2015	2015 Planned		2016 Planned		
	First	Upper	Previously	First	Upper	Previously	First	Upper	First	Upper	
	Year	Year	Approved Intake	Year	Year	Projected Intake	Year	Year	Year	Year	
Undergraduate (Full-Time)											
Arts & Science											
BA/BAH	1,296	25	1,430	1,405	125	1,730	1,510	125	1,510	125	
BSC/BSCH	770	15	800	825	70	950	1,025	70	1,025	70	
BFAH	27	0	30	30		30	30		30		
BMUS	17	1	30	30		30	30		30		
BCMP/BCMPH	103	4	75	100	5	75	100	5	100	5	
BPHEH	50	2	50	50		50	75		75		
BSCH KINE	89	1	85	85		85	105		105		
Con-Ed Arts/Science/Music	239	0	250	225		250	225		225		
Distance Studies (BA1)	10	0	35	20		40	25		25		
Non-Degree	0	0	0	0		0	0		0		
SGS Qualifier	0	0	0	0		0	0		0		
Subtotal Arts & Science	2,601	48	2,785	2,770	200	3,240	3,125	200	3,125	200	
Commerce	459	1	450	475	20	450	475	20	475	20	
Engineering	690	13	690	680	13	700	730	13	730	13	
Nursing	91		92	92		92	92		92		
Subtotal Direct Entry	3,841	62	4,017	4,017	233	4,482	4,422	233	4,422	233	
Education (Yr 5 & Consec)		658	625		647	625		542		489	
Law	155		165	200		165	200		200		
Law / Grad Joint Programs	10		8	5		8	8		8		
Medicine	100		110	108		110	108		110		
Nursing-Advanced Standing		37	40		40	40		40		40	
Subtotal Second Entry	265	695	948	313	687	948	316	582	318	529	
Subtotal Undergraduate (Fac/School)	4,106	757	4,965	4,330	920	5,430	4,738	815	4,740	762	
Bader ISC	103		140	120		140	120		120		
Post-Graduate Medicine	175			175			175		175		
Graduate (Full-Time)											
School of Grad Studies											
Research Masters	581			609			633		648		
Professional Masters	348			372			371		378		
Doctoral	258			271			283		289		
Non-Degree	0			15			25		25		
Subtotal SGS	1,187			1,267			1,312		1,340		
School of Business											
Masters	536			419			392		394		
Non-Degree	81			136			146		156		
Subtotal QSB	617			555			538		550		
Subtotal Graduate	1,804			1,822			1,850		1,890		
Budgeted Total Enrolment	6,188	757	5,105	6,447	920	5,570	6,883	815	6,925	762	
*Note: The Graduate intakes were not populated for the Previously Approved & Previously Projected columns as intakes were not separately identified.											

*Note: The Graduate intakes were not populated for the Previously Approved & Previously Projected columns as intakes were not separately identified.

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

Enrolment Report to the Senate Committee on Academic Development					March 2014			
Table 2: Enrolment Summary					Queen's University Office of Budget and Planning			
Program	Fall Full-Time Headcount				Annualized FFTE			
	Actual	Planned			Actual	Planned		
	Fall 2013	Fall 2014	Fall 2015	Fall 2016	2013-14	2014-15	2015-16	2016-17
Undergraduate								
Arts & Science								
BA/BAH	5,318	5,419	5,639	5,779	5,496.3	5,586.5	5,796.2	5,932.4
BSC/BSCH	3,019	3,118	3,402	3,588	3,025.7	3,124.0	3,397.3	3,571.8
BFAH	82	78	82	98	82.2	78.2	79.5	96.1
BMUS	106	103	106	113	118.9	115.4	118.5	125.4
BCMP/BCMPH	328	337	344	348	329.9	338.2	345.7	349.4
BPHEH	203	207	229	250	198.2	201.6	221.5	241.0
BSCH KINE	339	355	378	398	332.7	342.1	365.0	382.7
Con-Ed Arts/Science/Music	634	678	673	660	624.7	668.6	684.0	673.1
Distance Studies (BA1)	16	22	45	70	16.6	22.0	45.0	70.0
Non-Degree	51	51	51	51	107.8	107.8	107.8	107.8
SGS Qualifier	0	0	0	0	0.0	0.0	0.0	0.0
Subtotal Arts & Science	10,096	10,368	10,949	11,355	10,333.0	10,584.4	11,160.5	11,549.7
Commerce	1,704	1,803	1,849	1,867	1,695.1	1,789.0	1,834.6	1,850.1
Engineering	2,696	2,758	2,832	2,900	2,778.7	2,844.9	2,920.6	2,988.7
Nursing	358	361	368	371	360.7	362.9	369.7	372.9
Subtotal Direct Entry	14,854	15,290	15,998	16,493	15,167.5	15,581.2	16,285.4	16,761.4
Education (Yr 5 & Consec)	673	657	552	754	831.9	816.0	711.6	912.4
Law	514	564	594	616	511.6	564.3	594.6	613.7
Law / Grad Joint Programs								
Medicine	406	414	422	430	405.5	413.5	421.4	429.5
Nursing-Advanced Standing	79	73	75	75	127.1	108.5	110.6	110.6
Subtotal Second Entry	1,672	1,708	1,643	1,875	1,876.1	1,902.3	1,838.2	2,066.2
Subtotal Undergraduate (Fac/School)	16,526	16,998	17,641	18,368	17,043.6	17,483.5	18,123.6	18,827.6
Bader ISC	136	145	150	155	178.4	179.6	182.0	184.5
Post-Graduate Medicine	488	488	488	488	479.2	479.2	479.2	479.2
Graduate								
School of Grad Studies								
Research Masters	1,099	1,146	1,187	1,215	1,077.0	1,165.4	1,206.2	1,234.9
Professional Masters	556	592	589	599	564.9	641.0	641.2	653.8
Doctoral	1,196	1,243	1,288	1,308	1,180.8	1,209.5	1,254.1	1,275.1
Non-Degree	7	24	34	34	12.2	48.2	67.3	66.7
Subtotal SGS	2,858	3,005	3,098	3,156	2,834.9	3,064.1	3,168.8	3,230.5
School of Business								
Masters	675	669	676	679	599.7	629.8	635.7	638.6
Non-Degree	81	136	146	156	40.5	60.0	63.0	66.0
Subtotal QSB	756	805	822	835	640.2	689.8	698.7	704.6
Subtotal Graduate	3,614	3,810	3,920	3,991	3,475.1	3,753.9	3,867.5	3,935.1
Budgeted Total Enrolment	20,764	21,441	22,199	23,002	21,176	21,896	22,652	23,426

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

Enrolment Report to the Senate Committee on Academic Development						March 2014			
						Queen's University			
Table 3: Details for Selected Student Subgroups						Office of Budget and Planning			
Student Subgroup	Fall Headcount				Annualized FFTE				
	Actual	Projected			Actual	Projected			
	Fall 2013	Fall 2014	Fall 2015	Fall 2016	2013-14	2014-15	2015-16	2016-17	
Part-Time Undergraduate	1,097	1,097	1,097	1,097	136.3	136.3	136.3	136.3	
Summer Undergraduate	--	--	--	--	555.4	555.4	555.4	555.4	
Undergraduate Exchange									
Away on Exchange	218	224	227	234	325.7	327.1	333.8	343.3	
Here on Exchange	394	394	394	394	325.5	325.5	325.5	325.5	
Net Exchange	-176	-170	-167	-160	0.2	1.6	8.3	17.8	
Undergraduate Distance Career	16	22	45	70	16.6	22.0	45.0	70.0	
Part-Time Graduate	430	491	524	536	124.0	145.1	155.1	158.6	
International Undergrad (as % of Total)	2.6	2.7	2.7	2.8	2.4	2.5	2.5	2.6	
International Graduate (as % of Total)	13.3	12.9	13.1	13.1	14.3	12.1	12.4	12.4	

Enrolment Analysis for Program and Service Applications

In addition to the degree program-level headcount and FFTE projections described above, numerous other aspects of student enrolment are examined and reported on within the Office of Planning and Budgeting to support a variety of service, program, government reporting and general informational objectives. Selected examples are provided below. The values in the analysis below may not correspond exactly with those in the enrolment projection tables above. The enrolment projections are constructed to conform to the grant and tuition revenue attributed to each Faculty and therefore include/exclude certain categories of students. The tables below are intended to provide general information.

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

Concentration-specific enrolment data are utilized in QUQAPS program reviews, academic unit-level planning and management, and (though not detailed in Table 1 above), in graduate-level enrolment projections. Table 2 below indicates:

- Students in the “Big Six” Bachelor of Arts programs account for 57% of total enrolments with declared Arts concentrations;
- Students in the three largest Bachelor of Science programs constitute 62% of all students with declared Science concentrations;
- At the graduate level, enrolments are more widely distributed across a range of concentrations.
- Enrolments in the 25 largest doctoral programs are distributed about 50% in the STEM disciplines and about 50% in the Humanities, Social Sciences, Education and Management.

Table 2: Concentrations Within Selected Degree Programs

Undergraduate Degree Programs						Graduate Degree Programs							
Degree	Concentration	Enrol	Degree	Concentration	Enrol	Degree	Concentration	Enrol	Degree	Concentration	Enrol		
Arts	General Arts and Science	1619	Science	General Arts and Science	895	MA	Economics	48	PHD	Computing	79		
	Political Studies	536		Life Sciences	742		Sociology	34		Elec & Comp Eng	69		
	History	501		Biology	593		History	30		Psychology	63		
	English	421		Kinesiology	339		Art History	20		English Lang & Lit	62		
	Economics	412		Psychology	173		Gender Studies	20		History	62		
	Sociology	390		Biochemistry	162		Political Studies	19		Chemistry	59		
	Psychology	320		Mathematics	120		Cultural Studies	18		Economics	58		
	Global Dev Studies	223		Environmental Science	96		Classics	16		Cultural Studies	53		
	Drama	212		Chemistry	95		Global Devt Studies	16		Education	53		
	Geography	182		Geological Sciences	74		All Other MA Programs	50		Geography	53		
	Health Studies	182		Biology - Psychology	68		Subtotal	271		Management	52		
	Philosophy	159		Physics	62	MASC	Civil Engineering	57		Mech & Mtls Eng	50		
	Art History	154		Geography	55		Mech & Mtls Eng	53		Civil Engineering	44		
	Film and Media	147		Environmental Biology	26		Elec & Comp Eng	42		Phys, Eng Phys & Astro	41		
	Applied Economics	141		All Other BSc/BSc(H)	95		Chemical Engineering	41		Chemical Engineering	40		
	Classical Studies	120		Subtotal	3595		Mining Engineering	31		Art History	39		
	Gender Studies	114					All Other MASC Programs	21		Political Studies	39		
	Religious Studies	73					Subtotal	245		Biology	36		
	French Studies	61		Engineering	Engineering (1st Year)		694	MSC		Computing	53	Kin & Health Studies	31
	Linguistics	60			Mechanical		498			Chemistry	51	Neuroscience	29
	All Other BA/BA(H)	151			Chemical		292			Biology	43	Sociology	28
	Subtotal	6178			Civil		290			Kin & Health Studies	43	Path & Molec Medicine	27
		Mining	213		Epidemiology	36	Rehabilitation Science			26			
		Engineering Physics	174		Neuroscience	36	Geological Sci & Eng			25			
		Electrical	173		Geological Sci & Eng	34	Mathematics & Statistics			25			
		Geological	162		Anatomy & Cell Biology	31	Philosophy			23			
		Computer	109		Psychology	30	All Other PhD Programs			124			
		Math and Engineering	98		Phys, Eng Phys & Astro	27	Subtotal			1290			
		Engineering Chemistry	79		Management	25							
		Subtotal	2782	Path & Molec Medicine	19								
				Mathematics & Statistics	15								
				Biochemistry	13								
				Microbiol& Immun	13								
				All Other MSc Programs	39								
				Subtotal	508								
				MSCOT Occupational Therapy	155								
				MSCPT Physical Therapy	146								

(Enrolment defined in this table as Fall term full- and part-time headcounts excluding students here on exchange).

(Table does not include all programs, only those with a variety of concentrations)

(Enrolment defined in this table as Fall term full- and part-time headcounts excluding students here on exchange).
(Table does not include all programs, only those with a variety of concentrations)

2) 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 grant-funded so neither, by definition, are the students enrolled in them. At the graduate level, an additional eligibility criterion applies in Ontario. Graduate students are grant eligible for a maximum number of terms of graduate study, depending on the funding weight applicable to the program(s) in which they have been enrolled. These funding weights – Basic Income Units or BIU's – accumulate at 1.0 per term (for MA or equivalent programs), 1.33 per term (for MSc or equivalent programs), and 2.0 per term (for doctoral program students). Once a student has accumulated 27 BIU of grant funding, grant eligibility expires. For example, a student enrolled for 6 terms in an MSc program (totalling 8 BIU's) who moves into a doctoral program, will lose eligibility after about 9 terms (3 years of full-time study) when the 27 BIU cap is reached. The grant eligibility of graduate students is a key issue in graduate student time-to-completion (see below), the structuring of graduate student financial support packages, and the projection of graduate student operating grant revenue.

Table 3 below shows 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 only 13% of domestic masters students are ineligible (primarily because of their enrolment in ineligible programs and to a lesser extent because they have exceeded the BIU cap); and that the doctoral domestic grant ineligibility rate is much higher at 31%, indicating in most cases the expiration of eligibility after reaching the BIU funding cap. (Many such students are in the upper years of their doctoral programs.)

Table 3: Operating Grant Eligibility

Eligibility Status	Immigration Status	
	International	Domestic
Undergraduate		
Eligible	25	17721
Ineligible	868	41
Masters		
Eligible	2	2064
Ineligible	461	312
Doctoral		
Eligible	4	709
Ineligible	262	314
Total		
Eligible	31	20494
Ineligible	1591	667

3) Undergraduate Retention/Degree Completion

About 90% of Queen's undergraduate students graduate with their degree within seven years – the highest rate in Canada. In addition, 95% successfully proceed from their first- to their second-year of study. Year-over-year retention rates at the degree program level (undergraduate) and the program concentration level (graduate) are utilized in generating the enrolment projections summarized in Table 4 below. Retention and degree completion rates have a number of applications: they inform cyclical academic program reviews and they provide a benchmark for comparisons against similar programs at other universities or against other universities overall. Undergraduate first- to second-year retention and degree completion rates are identified as “core strengths” in the Strategic Framework that are to be monitored and maintained; completion rates are a component of Provincial performance funding; and completion and retention are two of several system-wide indicators within the Strategic Mandate Agreement framework.

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

	2008	2009	2010	2011	2012	2013
Arts and Science						
Social Sciences	83.5	81.8	86.4	86.9	88.4	84.5
Physical Sciences	79.5	93.3	93.0	95.9	92.3	81.4
Kinesiology/Phys Ed	90.0	92.8	91.7	95.1	96.6	97.6
Mathematics	97.2	92.9	94.9	85.0	90.7	80.6
Humanities	82.4	86.8	85.1	86.8	85.9	82.9
Fine and Applied Arts	74.8	84.9	84.4	85.8	89.0	78.3
Computer Science	82.3	81.1	80.4	79.5	85.8	85.3
Agri/Bio Sciences	87.4	87.5	90.2	89.3	91.6	85.6
Consecutive Education	99.3	98.7	98.9	99.1	99.4	98.7
Engineering	89.2	88.3	91.6	89.8	92.6	89.3
Health Sciences						
Nursing	87.7	93.4	81.6	89.3	96.2	87.4
Medicine	99.9	96.3	99.9	99.9	99.0	99.9
Law	94.0	96.3	97.5	92.5	92.5	89.8
Commerce	95.7	96.3	95.5	93.9	95.7	97.3

(for graduation by the year shown for the cohort beginning seven years earlier)

As part of the QUQAPS data package, OIRP may also calculate undergraduate program-specific and “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 Degree Completion Rate

At the graduate level, 83% of students in research masters programs, and 78% of students in doctoral programs graduate within five and nine years respectively, placing Queen's within the top two or three universities nationally (see Table 5).

Across the U15 universities (Table 6 below) and within Queen's, program-specific doctoral completion rates vary significantly. Overall, programs in Sciences, Health Sciences and Engineering show the highest doctoral completion rates: the highest fourteen program completion rates all fall within these programs. About one-third of doctoral programs experience completion rates of 67% or less – most of them within the Humanities and Social Sciences.

Table 5: Nine-Year Doctoral Completion Rate by Broad Discipline Area: Queen's and the U15 Overall (2003 Entering Cohort)

Broad Discipline Area	Queen's		U15 Overall	
	Completion Rate	N	Completion Rate	N
Business & Management	64.29%	14	68.4%	177
Education	66.67%	6	65.3%	297
Engineering	82.61%	46	71.3%	1027
Health Sciences	82.35%	17	79.8%	986
Humanities	75.00%	28	55.8%	649
Other Professional			51.4%	181
Sciences	85.19%	54	76.8%	1358
Social Sciences	67.57%	37	64.0%	744
Grand Total	77.72%	202	70.3%	5419

Table 6: Nine-Year Doctoral Completion Rate by Specific Program Grouping – U15 Overall (2003 Entering Cohort)

Program	N	Completion Rate
Other Sciences	12	91.67%
Kinesiology	76	82.89%
Nursing	57	82.46%
Basic Medical Sciences	761	82.26%
Engineering (Biomedical)	29	79.31%
Chemistry+Physics	411	78.83%
Dental/Optomtry/Veterinary/Rehab	46	78.26%
Ag, Food and Nutrition	112	77.68%
Biology+Botany	184	77.17%
Earth, Ocean and Atmos Science	92	77.17%
Engineering (Mechanical)	207	76.81%
Engineering (Chemical)	144	75.00%
Computer Science+Mathematics	351	74.64%
Psychology	244	72.95%
Educational Admin/Policy/Psych	134	70.90%
Engineering (Electrical/Computer)	353	70.82%
Engineering (Other)	137	67.88%
Business	174	67.82%
Health Sciences (Admin/Policy/Other)	98	67.35%
Fine Arts	93	66.67%
French	51	64.71%
Education	195	64.10%
Engineering (Civil/Enviro)	162	62.96%
English+History	213	61.50%
Other Social Sciences	143	60.14%
Econ+Geog+Sociol+Anthro	328	59.15%
Compar Lit+Foreign Lang	104	54.81%
Political Science	76	53.95%
Other Humanities	18	50.00%
Library Science	63	49.21%
Philosophy+Religion	124	45.16%
Area Studies	67	44.78%
Law	42	35.71%
Grand Total	5301	70.38%

5) Graduate Time-to-Complete Degree

As noted above, the length of time graduate students remain enrolled in their programs (whether or not they complete their degrees) has an impact on their grant funding as the result of the eventual expiration of operating grant eligibility. Although the “textbook” duration of doctoral program is four years (12 terms) and although doctoral student operating grant eligibility in Ontario generally extends for a four-year period or less, the average time to complete doctoral degrees at U15 universities overall and at Queen’s is about 15 terms or five years (see Tables 7 and 8). These data suggest that Queen’s doctoral students spend an average of at least one year of study (and often more) during which the University experiences a loss in grant exceeding \$27,000 – the annual operating grant for doctoral students). This situation informs University policy and practice to encourage timely degree completion, and in its program-specific form, is utilized by the School of Graduate Studies in discussions with academic units. In addition, OIRP provides graduate student time-to-completion data to programs undergoing cyclical program review, and in future, these data will likely be incorporated into the Strategic Framework as a student success metric.

Table 7: Average Number of Terms to Complete Graduate Degrees by Broad Discipline Area: Queen’s and U15 Overall

Discipline Area	Research Masters Degrees (2007 Entering Cohort)		Doctoral Degrees (2003 Entering Cohort)	
	Queen's	U15 Overall	Queen's	U15 Overall
Business		6.49	14.29	13.97
Education	6.64	7.10	17.17	14.81
Engineering	7.52	6.82	13.98	12.53
Health Sciences	6.96	7.38	13.35	14.27
Humanities	4.60	5.57	17.11	15.53
Other Professional	6.56	6.49		14.58
Sciences	6.77	6.99	14.78	13.75
Social Sciences	4.82	6.08	14.73	15.08
Total	6.04	6.64	14.83	14.10

**Table 8: Average Number of Terms to Complete Doctoral Degrees By Specific Program:
Queen's and U15 Overall (2003 Entering Cohort)**

Program	Queen's Average Terms	Queen's N	U15 Overall Average
Dental/Optomtry/Veterinary/Rehab	12.67	3	15.56
Chemistry+Physics	13.00	17	14.79
Engineering (Chemical)	13.45	11	14.30
Basic Medical Sciences	13.64	11	15.20
Psychology	13.86	7	15.88
Kinesiology	14.00	6	14.87
Engineering (Mechanical)	15.00	8	14.22
Fine Arts	15.00	2	15.34
Engineering (Electrical/Computer)	15.09	11	14.84
Earth, Ocean and Atmos Science	15.50	6	16.14
Engineering (Other)	15.67	3	14.08
French	16.00	2	18.88
Biology+Botany	16.29	7	15.79
Engineering (Civil/Enviro)	17.40	5	15.55
Econ+Geog+Sociol+Anthro	17.43	14	18.07
Computer Science+Mathematics	17.50	10	15.44
Philosophy+Religion	18.50	2	17.34
Political Science	18.50	4	17.63
Business	18.78	9	16.63
English+History	18.87	15	17.69
Education	19.50	4	16.05

(only programs offered at Queen's are shown)

6) Gender Distribution by Program

At the program level, the gender distribution of the Queen's student body is similar to that found at other universities. 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 9).

Table 9: Gender Distribution for Selected Degree Programs and Concentrations

Graduate		Undergraduate			
Program of Study	% Female	Program of Study	% Female	Program of Study	% Female
School of Business (all)	31.15%	Arts and Science	67.22%	Health Sciences	
School of Graduate Studies	53.61%	<i>Highest Female %:</i>		Medicine	52.96%
<i>Highest Female %:</i>		Visual Art, Envir. Geography, Languages, Lit & Cultures	100.00%	Nursing	94.40%
Gender Studies	100.00%	Gender Studies	94.74%	Business	50.06%
Art Conservation	90.91%	Fine Art	92.86%	Law	48.19%
Art History	89.83%	French Studies	91.53%	Education	80.24%
Nursing	89.29%	Health Studies	91.21%	Engineering	28.01%
Occupational Therapy	87.74%	Development Studies	90.54%	<i>Highest Female %:</i>	
Health Care Quality	81.13%	Biology & Psychology	89.71%	Chemical Engineering	42.81%
Epidemiology	79.35%	Religious Studies	89.04%	Civil Engineering	38.97%
Psychology	75.27%	English	86.94%	Engineering Chemistry	36.71%
Anatomy	73.91%	Art History	85.71%	<i>Lowest Female %:</i>	
Education	73.62%	Psychology	84.79%	Electrical Engineering	17.34%
<i>Lowest Female %:</i>		<i>Lowest Female %:</i>		Computer Engineering	15.60%
Chemistry	42.73%	Physics	40.98%	Engineering Physics	12.72%
French	36.36%	Biomedical Computing	35.56%		
Geo Science & Engg	35.38%	Economics	34.16%		
Biochemistry	34.62%	Computing	33.33%		
Law	33.33%	Astrophysics	31.25%		
Philosophy	32.43%	Cognitive Science	30.43%		
Chemical Engineering	29.76%	Software Design	25.00%		
Economics	28.30%	Computer Science	18.52%		
Mining Engineering	27.50%				
Civil Engineering	26.42%				

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. The graduate student body is more diverse on the international dimension with about one-fourth of all graduate students holding non-Canadian citizenship (see Table 10).

Table 10: Geographic Origins of Queen's Students

Country of Citizenship		Province of Origin (Canadian Citizens and Residents)		Permanent City of Residence (Canadian Citizens and Residents)			
Undergraduate	% of Total	Undergraduate	% of Total	Undergraduate	% of Total	Graduate	% of Total
China	1.7	Alberta	3.9	Toronto	12.2	Toronto	12.7
United States	0.5	British Columbia	6.0	Kingston	5.2	Kingston	11.5
South Korea	0.9	Manitoba	0.5	Mississauga	3.8	Ottawa	7.1
United Kingdom	0.5	New Brunswick	0.4	Oakville	3.4	Calgary	3.6
All Others	4.0	Newfoundland and Labrador	0.1	Ottawa	3.4	Mississauga	3.3
Canada	92.4	Nova Scotia	1.0	Calgary	3.2	Vancouver	2.0
Total	100.0	NWT/Nunavut/Yukon	0.1	Markham	2.5	London	1.9
		Ontario	80.7	Richmond Hill	2.2	Edmonton	1.6
Graduate	% of Total	Prince Edward Island	0.1	North York	2.1	Thornhill	1.6
China	4.4	Quebec	0.9	Scarborough	2.0	Montreal	1.5
United States	3.4	Saskatchewan	0.2	Thornhill	1.9	Richmond Hill	1.5
India	2.3	Unknown or N/A	6.2	Burlington	1.6	Oakville	1.3
Iran	2.3	Total	100.0	Whitby	1.5	Markham	1.2
Mexico	0.6			Vancouver	1.4	Brampton	1.1
Saudi Arabia	0.9	Graduate	% of Total	Aurora	1.3	Scarborough	1.1
Pakistan	0.6	Alberta	3.0	Etobicoke	1.3	Hamilton	1.0
Egypt	0.7	British Columbia	5.5	London	1.1	All Others	46.0
All Others	8.1	Manitoba	1.0	Nepean	1.1	Total	100.0
Canada	76.7	New Brunswick	1.0	Newmarket	1.1		
Total	100.0	Newfoundland and Labrador	0.7	Brampton	1.0		
		Nova Scotia	1.6	Kanata	1.0		
		NWT/Nunavut/Yukon	0.2	All Others	45.6		
		Ontario	61.4	Total	100.0		
		Prince Edward Island	0.1				
		Quebec	3.2				
		Saskatchewan	0.6				
		Unknown or N/A	21.7				
		Total	100.0				

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 full-time students and their conversion to 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 or the University of Waterloo and also in the Concurrent Education program at Queen's. The second consists of "non-program" students – primarily visiting students and those on letters of permission. The third, about the same size as the previous two combined, is comprised of students who are enrolled primarily or exclusively at Queen's in a formal program of study. Table 11 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; half are in their fourth year of study (and another quarter in their third year).

Table 11: Characteristics of Queen's Part-Time Undergraduate Program Students

Terms of Study	Students	Term-Specific FTE/Student	Gender	Percentage of Fall Term Part- Time Enrolment
Students Studying in Fall Term	519	0.16	Male	48.40%
Students Studying in Winter Term	532	0.15	Female	51.60%
Students Studying in Fall or Winter	764	0.21		
Total Fall-Winter FFTE Generated by Part-Time Students		160.80		
			Faculty and Program	Percentage of Fall Term Part- Time Enrolment
			Arts and Science	
			BA/BAH	54.91%
			BSc/BScH	10.40%
			BCmp/BCmpH	5.78%
			Other	3.28%
			Subtotal	74.37%
			Business	1.54%
			Education	5.78%
			Engineering	16.76%
			Health Sciences (Nursing)	0.39%
			Law	1.16%
Year of Study	Percentage of Fall Term Part- Time Enrolment			
First	11.20%			
Second	11.40%			
Third	25.00%			
Fourth+	52.40%			

9) Summer Term Enrolment Profile

Summer term undergraduate enrolments differ significantly from those in the Fall and Winter terms. About 3,800 students study during either or both of the May-June or July-August sessions of Summer term: medical residents (21% of the total), students enrolled in BISC and Queen's-Blyth programs (7%) and on-campus students primarily on a part-time basis (72%). Over two-thirds of this latter group are enrolled in the Faculty of Arts and Science, and over 60% are in their third or fourth year of study (see Table 12).

Table 12: Summer Term Undergraduate Credit Student Enrolment

For Summer Overall:			
Enrolled on May count date	3,294	FTE May count date	366.12
Enrolled on July count date	2,988	FTE July count date	398.79
Total unique student count	3,872	Total Summer FFTE	764.91
Distribution of Summer FFTE:			
Post-Graduate Medical Residents			20.75%
Bader International Study Centre			5.97%
Queen's-Blyth Program			1.23%
Main Campus (roughly consistent with Table 1(c) above)			72.06%
Total			100.00%
For May Count Date:			
Type of Study		Year of Study	
Full-Time	19.91%	First	10.84%
Part-Time	80.09%	Second	26.08%
		Third	40.22%
		Fourth+	22.86%
Faculty and Program of Study		Gender	
Arts and Science		Male	33.21%
BA/BAH	36.98%	Female	66.79%
BCMP/BCMPH	2.55%		
BSc/BSch	21.40%		
Non-Degree	7.83%		
Other	2.64%		
Business	10.87%		
Engineering *	11.11%	* includes a few non-degree students	
Health Sciences (Nursing) *	5.40%		
Law *	1.20%		

Budget Development

1. The Queen's Activity-Based Budget Model

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 it (through tuition and operating grants). The Faculties and Schools in turn bear indirect costs to support shared services (e.g., the library, IT), 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 change 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 Board priorities and compliance initiatives. (See Figure 5.)

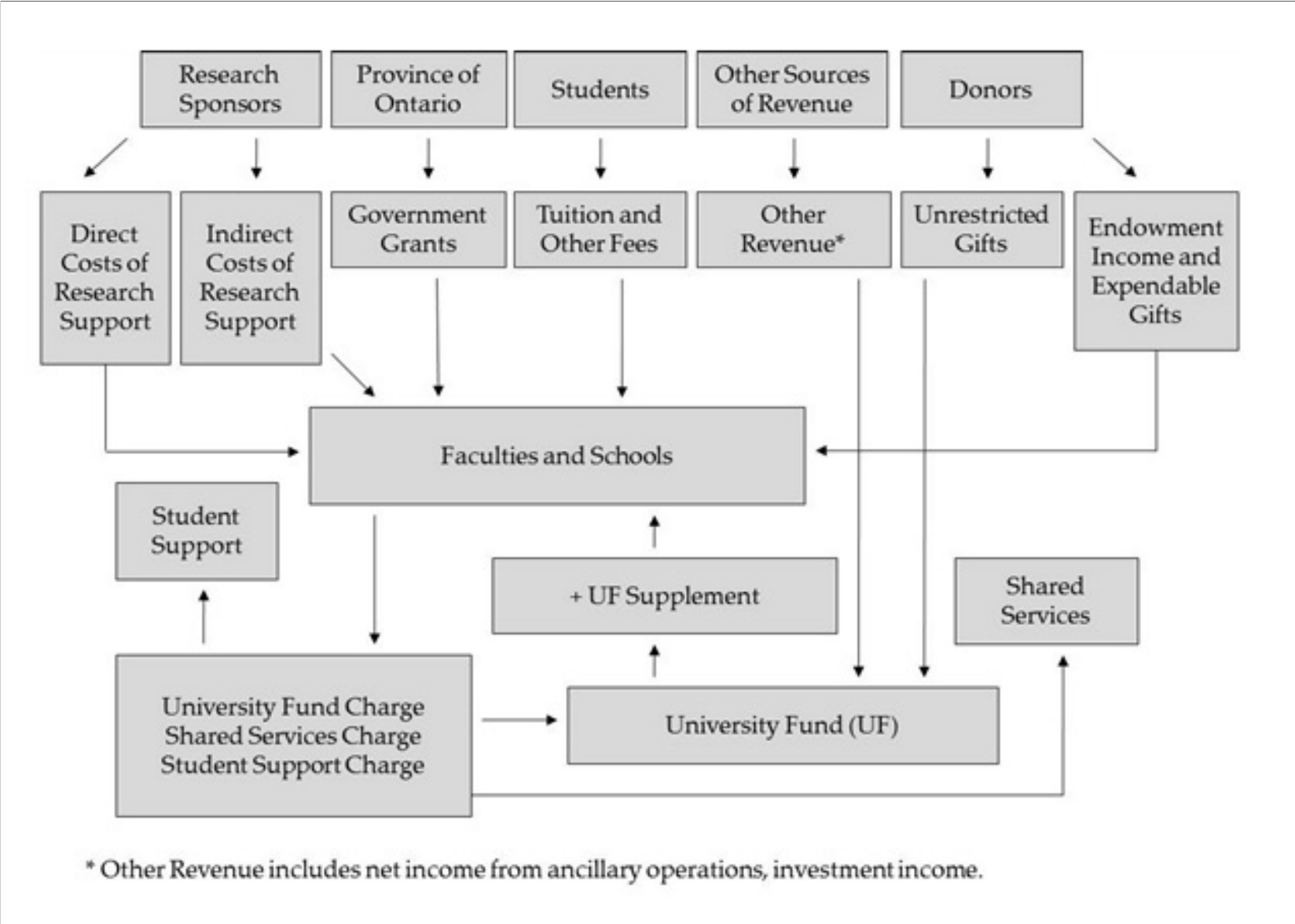
The new budget model will not, in and of itself, increase net revenue for the University; it is simply a different method of revenue and cost allocation. It is designed, however, to encourage Faculties and Schools to increase revenue and constrain costs, enhancing financial opportunities within their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

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.

Since tuition and grant revenue are the largest sources of funding for the university the budget is driven by the enrolment plan. Queen's Strategic Enrolment Management Group (SEMG) was

Figure 5: A Schematic of Revenue Attribution in the Queen's Budget Model



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 their 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 very detailed revenue projection models to convert student headcounts to full time equivalent counts (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, 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 1 assumption (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 Services units to review their planning and budget submissions. All the 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 academic Faculties and Schools. The Faculties and Schools submit their 3-year budgets in a format identical to that of the Shared Services.

The Provost's Advisory Committee on Budget (PACB) meets with each Faculty and School to review their planning and budget submissions. The PACB will make recommendations to the Provost on budget decisions. The Provost, in consultation with the Principal and Vice-Principals, will develop the final budget which is presented to the Board of Trustees for approval.

Figure 6: Annual Budget Timeline

- April
 - Enrolment targets set
- June-August
 - Shared service unit budget and staffing plans prepared
- September
 - Tuition rates provisionally set
 - Shared service unit budget and staffing plans submitted
- September
 - Faculty and School gross budgets set
- October
 - Shared service unit budget and staffing plans presented to Provost's Advisory Committee on the Budget (PACB)
 - Shared service unit budget set
 - Shared service and other indirect costs attributed
- October-November
 - Faculty and School preliminary net budgets set
 - Faculty and School budget and staffing plans prepared
- November
 - Faculty and School budget and staffing plans submitted
- December
 - Faculty and School budget and staffing plans presented to PACB
- January-February
 - University Fund allocations determined
 - Faculty and School final net budgets set
- March
 - Tuition fees approved by Capital Assets and Finance Committee (CAFC)
 - Preliminary budget presented to and reviewed by CAFC
- May
 - Final budget presented to and approved by CAFC

3. Glossary of Budget Terms

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

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

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

Hold Harmless: When the university transitioned to the activity-based budget model in 2013-14, the budgets of Faculties and Schools were set according to the revenue they generate and costs they incur, where previously budgets were determined largely by historical practice. The hold harmless guarantee ensures that no faculty or school would receive a budget under the activity-based model that is lower than what they received in 2012-13. Full hold harmless funding is guaranteed in 2013-14 and 2014-15, and will then be 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.

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 the Budget reviews budget submissions from faculties, schools and shared service units and advises the Provost on the university's budget.

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. For Queen's, special payments are currently set to begin in 2015 and are amortized over 10 years.

4. Detailed Budget Data/Tables

To provide additional detail on the development of the 2014-15 operating budget the following information is provided:

- Approved Operating Budget (Table 14)
- Detailed Revenues (Table 15)
- Detailed Expenses (Table 17)
- Detailed Budget Load by Department (Table 18)
- Faculty & School Revenue Attribution Drivers
- Faculty & School Expense Attribution Drivers

The Annual Budget Report that was approved by the Board of Trustees for 2014-15 is in Appendix 1.

Table 14: Queen's University 2014-15 Approved Operating Budget

	Budget 2013-14	Budget Variance	Budget 2014-15	Budget 2015-16	Budget 2016-17
TOTAL OPERATING REVENUES	\$ 456.5	\$ 18.5	\$ 475.0	\$ 494.7	\$ 514.8
EXPENSE					
Faculties and Schools Allocations	\$ 264.1	\$ 6.8	\$ 270.9	\$ 292.3	\$ 312.2
Shared Services Allocations	\$ 165.9	\$ 1.8	\$ 167.7	\$ 170.5	\$ 169.8
Infrastructure Renewal	\$ 2.8	\$ 1.8	\$ 4.6	\$ 4.6	\$ 4.6
Board Priorities & Compliance	\$ -	\$ 0.9	\$ 0.9	\$ 1.0	\$ 0.3
Contingency	\$ 1.5	\$ 0.3	\$ 1.8	\$ 1.8	\$ 1.8
Flow Through Expenses, net of recoveries	\$ 9.9	\$ 1.6	\$ 11.5	\$ 10.5	\$ 10.7
Indirect Costs of Research to External Entities	\$ 1.8	\$ (0.2)	\$ 1.5	\$ 1.5	\$ 1.5
<i>To Be Allocated</i>	<i>\$ -</i>	<i>\$ 2.3</i>	<i>\$ 2.3</i>	<i>\$ 0.4</i>	<i>\$ 1.6</i>
TOTAL OPERATING EXPENDITURES	\$ 446.0	\$ 15.3	\$ 461.3	\$ 482.6	\$ 502.5
Net Surplus before Capital Expenditures	\$ 10.4	\$ 3.2	\$ 13.7	\$ 12.2	\$ 12.3
Transfer to Capital Budget	\$ 13.8	\$ -	\$ 13.8	\$ 12.3	\$ 12.3
Unit Expenses greater than Budget Allocation	\$ 6.0	\$ 1.5	\$ 7.5	TBD	TBD
Net Budget Surplus (Deficit)	\$ (9.4)	\$ 1.7	\$ (7.7)	\$ (0.2)	\$ (0.0)
Draw down of Central Cash Reserves	\$ 3.3	\$ (3.1)	\$ 0.2	\$ 0.2	\$ 0.1
Draw down of Unit Carryforward balances	\$ 6.0	\$ (6.0)	\$ 7.5	TBD	TBD
Net Surplus (Deficit)	\$ -	\$ -	\$ 0.0	\$ 0.0	\$ 0.0

**The drawdown of cash reserves is for Talent Management Initiative*

Table 15: Queen's University 2013-14 to 2015-16 Revenue Budget

	Budget 2013-14	Budget 2014-15	Budget 2015-16	Budget 2016-17
Tuition Credit	\$ 204,459,976	\$ 220,596,524	\$ 238,718,697	\$ 255,539,694
Tuition Non-Credit	\$ 20,533,475	\$ 18,937,432	\$ 19,333,040	\$ 19,613,431
Student Assistance Levy	\$ 2,210,730	\$ 2,262,170	\$ 2,309,020	\$ 2,380,440
Other fees	\$ 6,312,378	\$ 6,574,244	\$ 6,659,562	\$ 6,754,946
Total Fees	\$ 233,516,559	\$ 248,370,370	\$ 267,020,319	\$ 284,288,511
Operating Grants				
Basic Operating Grant	\$ 152,017,033	\$ 150,313,647	\$ 148,022,636	\$ 147,862,420
Performance Fund Grant	\$ 1,802,925	\$ 2,088,535	\$ 2,088,535	\$ 2,088,535
U/G Accessibility Funding	\$ 8,100,652	\$ 10,427,864	\$ 14,157,695	\$ 17,505,696
Graduate Accessibility Funding	\$ 7,796,358	\$ 8,687,269	\$ 9,256,606	\$ 9,947,958
Quality Improvement Fund	\$ 6,837,692	\$ 6,908,774	\$ 6,908,774	\$ 6,908,774
Research Infrastructure	\$ 1,886,515	\$ 2,000,000	\$ 1,800,000	\$ 1,800,000
Ontario Operating Grants	\$ 178,441,175	\$ 180,426,089	\$ 182,234,246	\$ 186,113,383
Earmarked Grants				
Tax Grant	\$ 1,417,475	\$ 1,455,666	\$ 1,452,824	\$ 1,450,300
Special Accessibility	\$ 357,657	\$ 357,657	\$ 357,657	\$ 357,657
Regional Assessment Resource Centre	\$ 1,005,000	\$ 1,005,000	\$ -	\$ -
Targetted programs	\$ 8,257,715	\$ 8,477,991	\$ 8,514,461	\$ 8,551,032
Research Performance Provincial	\$ 80,000	\$ -	\$ -	\$ -
Clinical Education Funding	\$ 623,751	\$ 623,751	\$ 623,751	\$ 623,751
Total Earmarked Grants	\$ 11,741,598	\$ 11,920,065	\$ 10,948,693	\$ 10,982,740
Total Provincial Grants	\$ 190,182,774	\$ 192,346,154	\$ 193,182,939	\$ 197,096,123
Federal Grant	\$ 9,546,552	\$ 9,546,552	\$ 9,546,552	\$ 9,546,552
Other Revenue				
Unrestricted Donations and Bequests	\$ 1,750,000	\$ 1,340,000	\$ 1,340,000	\$ 1,340,000
Other Income	\$ 5,677,894	\$ 7,317,331	\$ 7,536,537	\$ 7,776,928
Research Overhead	\$ 4,000,000	\$ 3,900,000	\$ 3,900,000	\$ 3,900,000
Investment Income	\$ 11,776,497	\$ 12,170,099	\$ 12,221,092	\$ 10,864,877
Total Other Revenue	\$ 23,204,390	\$ 24,727,430	\$ 24,997,628	\$ 23,881,805
Total Revenues:	456,450,275	474,990,506	494,747,438	514,812,991

Table 16: Budget by Cost Centre

	2012-13 Budget	2013-14 Budget	2014-15 Budget
Expenditure Budget approved by Board of Trustees	\$398,635,880	\$445,907,254	\$ 461,305,261
<u>Reconciling Items</u>			
Draw on Restricted Carry Forwards (1)	\$ 9,092,551	\$ 4,320,203	\$ 7,503,715
Miscellaneous	\$ 5,608	\$ -	\$ 20,000
Non Credit revenue (new Fund)	\$ -	\$ (20,533,475)	\$ -
Research Overhead revenue (part of model but not allocation)	\$ -	\$ (1,541,701)	\$ (1,922,000)
Ancillary and other overhead recoveries netted against expenses in the approved budget	\$ 4,107,019	\$ 2,623,233	\$ 2,800,425
Expenditure Budget loaded to General Ledger	<u>\$411,841,058</u>	<u>\$430,775,514</u>	<u>\$ 469,707,401</u>
(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 17: Queen's University Expenditure Budget

	Budget 2012-13 (1)	Budget 2013-14 (1)	Budget 2014-15 (1)
Faculties/Schools			
Arts and Science	\$ 97,448,283	\$ 98,724,656	\$ 104,604,820
Business	\$ 43,625,146	\$ 53,754,981	\$ 68,538,990
Health Sciences	\$ 36,466,333	\$ 40,090,630	\$ 40,562,677
Engineering & Applied Science	\$ 26,634,835	\$ 28,319,029	\$ 28,222,211
Law	\$ 7,482,544	\$ 7,660,602	\$ 9,346,075
Education	\$ 8,935,203	\$ 9,139,712	\$ 15,109,860
School of Graduate Studies	\$ 5,135,636	\$ 5,801,044	\$ 8,156,387
In-year allocated of Targeted Programs (2)	\$ 11,053,618	\$ -	\$ -
Subtotal Faculties/Schools	\$ 236,781,598	\$ 243,490,654	\$ 274,541,019
Principals & Vice-Principals			
Principal, University Secretariat & Communications	\$ 3,022,509	\$ 4,461,558	\$ 5,886,146
Provost and Vice-Principal Academic			
Provost and VPA - Other	\$ 10,751,591	\$ 9,696,880	\$ 9,578,486
Library (Operations & Acquisitions)	\$ 20,914,884	\$ 21,639,223	\$ 21,886,870
Office of University Registrar	\$ 4,885,383	\$ 4,560,985	\$ 5,656,592
Student Affairs (3)	\$ 14,621,913	\$ 17,743,447	\$ 17,124,829
Total	\$ 51,173,771	\$ 53,640,535	\$ 54,246,777
Vice-Principal Research	\$ 4,498,543	\$ 4,654,996	\$ 5,077,484
Vice-Principal Advancement	\$ 11,806,162	\$ 10,758,784	\$ 9,308,089
Vice-Principal Finance & Administration			
VPF&A - Other	\$ 8,287,586	\$ 8,930,760	\$ 8,904,961
Information Technology Services (ITS)	\$ 12,359,244	\$ 13,035,447	\$ 13,811,774
Physical Plant Services (PPS)	\$ 14,644,595	\$ 15,274,072	\$ 15,750,337
Utilities	\$ 13,736,118	\$ 14,584,966	\$ 16,067,053
Total	\$ 49,027,543	\$ 51,825,245	\$ 54,534,125
Human Resources	\$ 6,443,022	\$ 6,446,610	\$ 6,255,455
Subtotal Principal & Vice-Principals	\$ 125,971,550	\$ 131,787,728	\$ 135,308,076
University Central Expenses			
Student Assistance	\$ 29,448,000	\$ 29,582,000	\$ 29,582,000
Bridging Programs	\$ 1,154,640	\$ 1,036,666	\$ 400,000
Fringe Benefits	\$ 5,129,537	\$ 5,568,128	\$ 5,621,099
Capital	\$ 150,000	\$ 250,000	\$ 150,000
Other	\$ 13,205,733	\$ 19,060,338	\$ 24,105,207
Total	\$ 49,087,910	\$ 55,497,132	\$ 59,858,306
Grand Total	\$ 411,841,058	\$ 430,775,514	\$ 469,707,401
Notes:			
(1) For information on the departments loaded in these numbers refer to Table 18			
(2) Sharing of Graduate Growth funding and other targeted grants			
(3) Student Affairs expenses are partially offset by external revenues included in the operating budget			

Table 18: Detailed 2014-15 Budget Load

	2014-15 Revenue	2014-15 Expenses
Central Revenues		
Tuition Fees - Central	(196,038,995)	
Investment Income - Central	(12,296,543)	126,444
Federal & Provincial Grant Revenue - Central	(201,892,706)	
Unrestricted Donations - Central	(1,340,000)	
Overheads & Misc - Central	(124,240)	(6,501,373)
Other Expenses - Central	(200,000)	
Central Revenues Total	(411,892,484)	(6,374,929)
Faculty of Arts and Science		
Arts & Sci Faculty Office		901,600
Student Services - A&S	(75,000)	51,400
Dean's Office - A&S		131,000
Advancement - A&S		12,000
Arts & Sci Faculty Office		4,256,385
School of Religion	(87,808)	1,648,560
Initiatives		579,638
Initiatives - Faculty Members		100,000
Classics		1,681,521
English		4,973,026
History	(153,500)	5,474,605
Philosophy		3,210,516
Cultural Studies		801,406
French Studies		1,632,290
CE Programs	(35,610)	33,404
Languages Literatures Cultures		2,763,443
Art		353,638
Art History	(17,000)	1,695,163
Studio BFA		888,691
Art Conservation	(5,000)	644,398
Drama	(53,900)	1,969,525
Film & Media	(18,750)	1,938,397
School of Music	(138,800)	3,028,355
Economics		6,530,730
Geography		3,142,457
Political Studies		4,137,744
Sociology		2,439,712
Psychology		6,433,578
Psychology Training Clinic	(120,000)	273,056

	2014-15 Revenue	2014-15 Expenses
Biology	(132,970)	6,625,439
Biology Station - Opinicon	(185,000)	439,427
School of Kinesiology & Health	(12,000)	3,789,893
Chemistry	(55,234)	4,767,944
Physics	(55,000)	6,233,656
Geological Science	(35,000)	3,679,722
School of Computing		5,284,497
Mathematics & Statistics		5,510,747
Jewish Studies		133,467
Continuing & Distance Studies	(213,650)	3,072,517
Environmental Studies		1,361,717
Gender Studies		1,015,336
Global Dev Studies		1,568,910
Professional Expense		565,000
Faculty of Arts and Science Total	(1,394,222)	105,774,510
 Faculty of Engineering & Applied Science		
Applied Sci - Faculty Office	(10,000)	5,822,971
Integrated Learning Centre		389,173
Chemical Engineering		4,272,165
Civil Engineering		3,758,235
Electrical & Computer Eng		4,988,952
Mechanical and Materials Eng		6,491,376
Robert M Buchan Dept of Mining		1,873,988
Applied Science Programs		635,351
Faculty of Engineering & Applied Science Total	(10,000)	28,232,211
 School of Business		
Undergraduate Program (BCom)	(15,000)	17,970,446
Graduate Program		3,201,688
MOM Programs	(102,762)	8,367,699
Ottawa MBA Admin		94,959
National EMBA	(6,797,891)	6,157,802
Cornell-Queen's EMBA	(6,509,938)	5,901,403
Accelerated EMBA	(8,249,002)	5,493,227
Queen's Full-Time MBA (FTMBA)	(5,399,542)	6,649,556
QEDC Programs (Non Credit Revenue)	(10,310,800)	9,285,744
QSB Custom International	(695,000)	659,118
QSB Information Technology	(6,000)	6,000
QSB Dev. & Alumni Relations		1,099,857
QSB Videoconferencing	(62,500)	62,500

	2014-15 Revenue	2014-15 Expenses
QSB Material Management	(180,000)	180,000
QSB Dean's Office		824,690
QSB Faculty & Support	(60,000)	355,728
QSB Facilities		1,999,682
Graduate Program	(500)	945,229
School of Business Total	(38,388,935)	69,255,327
Faculty of Education		
Faculty of Education		1,192,500
Registrar	(140,000)	412,700
Fac of Education - Operations		22,000
Fac of Education - Teaching		6,529,929
Aboriginal Teacher Education P		56,500
Outdoor Experiential Education	(10,000)	16,000
Technological Education		75,500
Practicum Office		536,100
Grad Studies and Bureau of Res		764,400
Commun and Alumni Relations		90,000
e- Learning Services Office		393,500
Career Services	(140,000)	203,750
Course Allocations	(30,000)	57,000
Faculty Administration		20,000
Faculty of Education -PEA		70,000
PROF DEV SESSIONAL ADJ		30,000
Continuing Teacher Education (AQ)	(5,114,000)	4,527,170
School of English	(2,240,695)	1,937,506
Faculty of Education Total	(7,674,695)	16,934,555
Faculty of Law		
Faculty of Law	(540,256)	9,793,231
Law Student Services	(6,000)	99,100
Faculty of Law Total	(546,256)	9,892,331
Faculty of Health Sciences		
Faculty Health Sci Office Ops		4,026,496
Standardized Patient Program		174,564
Life Science Program		272,514
Medical Art & Photography		41,112
Public Health Sciences		2,084,162
Biomedical & Molecular Science		9,509,412
Anesthesiology & Periop Med		739,186

	2014-15 Revenue	2014-15 Expenses
Diagnostic Radiology		299,097
Family Medicine		910,245
Clinical Simulation Centre		261,567
Emergency Medicine		701,341
Centre Neuroscience Studies		113,580
Medicine		1,520,711
Oncology		429,436
Pathology & Molecular Medicine		1,515,772
Obstetrics & Gynaecology		898,999
Ophthalmology		173,676
Otolaryngology		153,995
Paediatrics		289,406
Psychiatry		352,541
Physical Medicine & Rehab		204,332
Surgery		650,300
Urology		325,550
Undergraduate Med Ed		1,593,928
Postgraduate Med Ed	(3,143,672)	3,675,288
Office of Global Health		100,000
Clinical Skills		290,061
Regional Ed		678,055
Clinical Ed Centre		352,091
Faculty Development		125,989
Med Tech Unit		265,001
Office of Health Sci Ed		366,067
Continuing Med Ed		146,350
Animal Care		738,288
Protein Function		20,000
School of Nursing	(885,435)	5,353,591
School of Rehab Therapy	(10,000)	5,249,081
Faculty of Health Sciences Total	(4,039,107)	44,601,784
School of Policy Studies		
School of Policy Studies		34,354
SPS - Director's Office	(10,000)	2,408,086
SPS - MPA		483,739
SPS - MIR		168,875
Industrial Relations Centre	(2,535,500)	2,410,021
School of Policy Studies Total	(2,545,500)	5,505,075
School of Urban & Regional Planning	(26,000)	1,126,355

	2014-15 Revenue	2014-15 Expenses
Bader International Study Centre – Budget Allocation		2,569,679
Central Expenses		
Real Estate - Central		150,000
Bridging Programs - Central		400,000
Other Expenses - Central		2,494,591
Allocate FICR to External entities		1,535,144
Undergraduate Scholarships and needs based student support		16,214,294
Job Evaluation		250,000
Subscriptions and Memberships		661,000
Pension Special Payments		2,300,000
Contingency		1,799,793
Accessibility		50,000
Facilities - Deferred Maintenance		2,100,000
Facilities - Administrative Systems		2,300,000
Facilities - ITS Infrastructure Renewal		200,000
Student Financials		210,000
To be allocated		2,340,000
Maintenance		2,710,000
Central Expenses Total		35,714,822
Vice-Principal Advancement		
ADV VP Advancement	(1,192,000)	1,082,513
ADV Advancement Sal.		12,000
ADV Project - Advancement		28,000
ADV Carryforward/reserves		5,000
ADV Advancement Services		2,481,305
ADV Gift Services		94,750
ADV Advancement Tech Services		300,752
ADV Prosp Rsearch&Constit Data		108,300
ADV Alumni Relations	(237,090)	2,048,025
Volunteer Relations & Reunions	(78,000)	153,950
ADV Alumni Events	(8,100)	50,250
ADV Alumni Branches	(4,500)	82,750
ADV Alumni Students	(3,350)	40,350
ADV Alumni Education	(122,000)	132,450
ADV Alumni Marcom		3,000
ADV Calgary Office		13,227
ADV Development		3,590,655
ADV Gift Planning		137,621

	2014-15 Revenue	2014-15 Expenses
ADV Annual Giving	(18,500)	458,781
ADV Stewardship		50,250
ADV Major Giving		92,200
ADV Union Street Group		5,500
Campaign for Queen's 2016		1,900,000
Vice-Principal Advancement Total	(1,663,540)	12,871,629
Vice-Principal University Relations		
University Communications	(30,000)	1,282,855
Alumni Review	(164,000)	612,907
University Photographer		119,904
Public & Government Affairs		299,258
Marketing		1,350,210
Vice-Principal University Relations Total	(194,000)	3,665,134
Office of the Vice-Provost and Dean of Student Affairs		
Student Affairs	(53,475)	(750,205)
Town and Gown Relations	(1,000)	78,680
Enrichment Studies	(1,014,925)	1,014,925
Four Direction Aboriginal CTR	(332,231)	385,842
Disability Services	(115,695)	518,852
Regional Assess Resource CTR	(1,156,220)	2,186,028
Student Counselling Services	(33,500)	934,021
Chaplains Office	(9,600)	137,569
Career Services SA	(179,800)	832,536
Student Health Services	(2,610,482)	2,610,482
Student Success	(1,200)	365,098
Queen's Univ. Int'l Centre	(327,494)	1,073,692
Student Affairs - Central		199,000
Miscellaneous Athletics	(8,066,629)	10,019,461
Undergraduate Admission	(875,000)	3,257,168
Student Records & Services	(890,352)	2,509,072
Financial Aid		914,528
OUR Administration		58,831
Awards		507,345
Convocation		175,000
Office of the Vice-Provost and Dean of Student Affairs Total	(15,667,603)	27,027,925

	2014-15 Revenue	2014-15 Expenses
Vice-Principal Finance and Administration		
VP Admin & Finance Office	(50,000)	719,849
VP Admin & Finance - Central		1,076,000
Envir Health & Safety		891,035
Envir Health & Safety- Central		459,800
Financial Services		3,549,941
Finance - Central		362,341
Audit Services		552,999
Investment Services	(149,545)	680,930
Strategic Procurement Services	(225,659)	822,749
Queens Postal Service	(60,945)	425,466
Vice-Principal Finance and Administration Total	(486,149)	9,541,110
Human Resources		
VP Human Resources Office		666,260
Human Resources	(1,219,903)	5,206,860
Human Resource Centrals:		
Child Care		6,300
Employee Assistance		304,500
Events Management		22,050
Family Care		6,300
General Workplace Accommodation		45,000
Insurance Premiums		830,688
Long Service Dinner		32,400
Safety Footwear		10,000
Self-insurance		200,000
Sick Leave Notes		5,000
Tuition Assistance		285,000
United Way		5,000
Bargaining Costs		15,000
LTD Employees		681,751
Maternity Leave		1,317,125
Retired Employees		1,055,750
Survivors		81,161
1302 Tuition/Childcare		95,000
229 Tuition/Childcare		160,000
254 Tuition/Childcare		120,000
QUFA Tuition/Childcare		1,022,912
SR Admin Tuition/Childcare		60,000
QUSA Tuition/Childcare		174,400
ONA Tuition/Childcare		12,000

	2014-15 Revenue	2014-15 Expenses
QUSA Tuition/Childcare Top Up		30,000
OPSEU Tuition/Childcare		12,000
USW Tuition/Childcare		550,000
SR Staff (10-14) Tuition/Child		196,000
Miscellaneous		22,000
VP Human Resources - Central		31,000
Human Resources Total	(1,219,903)	13,261,457
Information Technology Services		
CIO Office		1,775,655
ITS Enterprise Solutions		2,402,318
ITS Client Services		1,485,763
IT Support Services		1,205,920
IT Technical Services		738,982
ITS Audio Visual Support		458,002
ITS Telecom Services		(1,840,000)
ITS Infrastructure Services		4,117,715
ITS Operations		3,467,419
Information Technology Services Total		13,811,774
Library Services		
System Wide Acquisitions		9,756,892
Stauffer Library	(250,000)	11,205,630
Learning Commons		50,490
Copyright Advisory Office		239,817
Queen's Research Data Centre		42,735
Archives	(39,600)	880,906
Library Services Total	(289,600)	22,176,470
Physical Plant Services		
Campus Services Operating		1,834,917
Campus Engineering Stores		452,227
Area One		2,297,650
Area Two		3,494,485
Area Three		2,999,665
Area Four		526,647
Area Five		806,798
Area Six		752,769
Area Seven		829,427
Area Eight		380,787
Engineering		609,301

	2014-15 Revenue	2014-15 Expenses
New Capital Alterations		(1,036,585)
Security operating		1,271,958
Solid Waste		530,293
Utilities -Central	(3,452,500)	19,519,553
Physical Plant Services Total	(3,452,500)	35,269,890
Office of the Principal		
Principal's Office		1,138,414
Summerhill		70,250
Principal - Central		180,000
Office of the Principal Total	0	1,388,664
Provost and Vice-Principal Academic		
VP Academic - Office		2,022,156
Teaching & Learning Portfolio	(398,600)	1,195,889
Planning and Budgeting		1,324,618
Queen's Quarterly	(117,050)	331,894
Human Rights Office		555,038
Equity Office		422,609
International Programs Office	(64,500)	790,833
Faculty Relations		1,014,854
Campus Planning		351,737
Campus Planning - AODA		350,000
IBCPA	(209,900)	741,126
McGill / Queen's University Press		437,000
VP Academic- Central		552,795
Agnes Etherington Art Centre	(547,173)	1,175,161
Performing Arts	(11,040)	11,040
Provost and Vice-Principal Academic Total	(1,348,263)	11,276,749
Vice-Principal Research		
Office of VP Research		1,834,221
Ind. Partnerships & Innov Park		840,696
University Research Services		1,313,145
University Vet & Compliance	(60,000)	684,422
VP Research - Central		465,000
Vice-Principal Research Total	(60,000)	5,137,484

	2014-15 Revenue	2014-15 Expenses
University Secretariat		
University Secretariat		683,267
Office of the Ombudsperson		228,972
Secretariat- Central		114,109
University Secretariat Total		1,026,348
 Office of Vice-Provost & Dean of School of Graduate Studies		
Grad Studies-Central		125,000
SGS-Dean's Office	(589,500)	1,916,307
SGS-Recruitment Office		156,000
SGS-Interdisciplinary Support		58,650
SGS-Graduate Student Support		13,367,706
Office of Vice-Provost & Dean of School of Graduate Studies Total	(589,500)	15,623,663
 Capital Budget		
Bio Sci Capital Debt		222,500
School of Kinesiology/Queen's Centre Capital Debt		5,200,000
Chernoff capital debt		900,000
Deferred Maintenance		1,500,000
ISC capital debt		250,000
QUASR Debt Financing		3,000,000
TRAQ Capital Project		640,000
Boiler #8		166,526
Cogen Loan		1,064,000
Electrical Substation Loan		900,000
Capital Budget Total		13,843,026
 Grand Total	(491,488,257)	499,153,042

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 in the operating budget are Provincial operating grants and tuition fees. In the Queen's budget model, these revenues are attributed to Faculties and Schools based on revenue earned by each Faculty and School. The following is a summary of the revenue drivers that have been 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

A. Basic Operating Grants

Ministry funding is allocated to the University based on a formula using eligible full time equivalent enrolment (FFTE) and relative program weights (BIU's or Basic Income Units). The detailed revenue projection based on enrolment takes into account any anticipated Ministry discounting related to "efficiency grant reductions", international student recoveries and unfunded BIU should any arise. Revenue allocations will be adjusted or trued up to reflect actual enrolment and grant funding received.

A.1 Basic Operating Grant

Description: The University is allocated revenue based on BOG earned through the Government Grant Funding formula ($(BIU * FFTE) - \text{Formula Fees}$). Projected grant based on enrolment will be adjusted later to reflect actual revenue received.

A.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.

A.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 they 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.

A.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 FFTE's. 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 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.

If full funding is not available for graduate accessibility then research masters and doctoral programs are funded first up to the maximum funding per FFTE. 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 19: BIU Grant Revenue Attribution

Weight	Driver: BIU Grant Revenue			
	1.0000	1.0000		
Driver Description				
	Graduate Grant	Underraduate Grant Adjusted	Weighted Total	Share
ASC	19,198,699	61,200,105	80,398,804	47.92%
BUS	7,361,190	10,175,066	17,536,257	10.45%
EDU	2,231,850	6,730,416	8,962,266	5.34%
ENG	4,650,648	22,678,165	27,328,814	16.29%
HSC	11,173,542	14,964,307	26,137,848	15.58%
LAW	314,832	3,237,921	3,552,753	2.12%
SPS	2,291,064		2,291,064	1.37%
SURP	952,224		952,224	0.57%
BISC	-	630,845	630,845	0.38%
TOT	48,174,050	119,616,825	167,790,875	100.00%

B. Targeted Programs

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

B.1 Medical Expansion, IMG Post Graduate Medical Expansion, Stand Alone Nursing, Clinical Education in Nursing and Rehabilitation Therapy

Revenue Driver: Allocated 100% to Faculty of Health Science.

C. 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 Universities proportionate share of eligible Tri-Council Funding. Another source of Provincial research revenue is the Research Performance Fund. This funding from the Ministry of Research and Innovation is intended to help with indirect costs associated with research.

C.1 Research Overhead Infrastructure Envelope and Research Performance Fund

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

Table 20: Research Tri-Council Driver

Weight	Driver: Research Tri Council		
	1.0000		
Driver Description			
	2012-13 Federal Indirect Cost of Research Funding	Weighted Total	Share
ASC	831,459	831,459	43.90%
BUS	21,474	21,474	1.13%
EDU	15,214	15,214	0.80%
ENG	306,835	306,835	16.20%
HSC	705,469	705,469	37.25%
LAW	9,257	9,257	0.49%
SPS	3,228	3,228	0.17%
SURP	833	833	0.04%
BISC	-	-	0.00%
TOT	1,893,769	1,893,769	100.00%

D. 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 MTCU grants it is not allocated directly to the faculties through the operating fund budget model.

E. Performance Fund Grant

The Performance Fund Grant is funding allocated to universities according to their performance with respect to baccalaureate graduate employment rates (6 months and 2 years out) and 7-year graduation rates.

E.1 Performance Fund Grant

Revenue Driver: Each Faculty or School's share of the Performance Fund Grant is allocated based on their share of Undergraduate FFTE's.

Table 21: Performance Grant Driver

Weight	Driver: Performance Grant		
	1.0000		
Driver Description			
	Total UG FTE All-in (BISC Embedded)	Weighted Total	Share
ASC	10,139	10,139	57.97%
BUS	1,705	1,705	9.74%
EDU	791	791	4.52%
ENG	2,815	2,815	16.09%
HSC	1,323	1,323	7.57%
LAW	517	517	2.96%
SPS	-	-	0.00%
SURP	-	-	0.00%
BISC	201	201	1.15%
TOT	17,491	17,491	100.00%

F. 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.

F.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.

F.2 Special Accessibility Grant

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

F.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.

Federal Grants

G. Federal Indirect Cost of Research Grant

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, SNOLAB and the Hospitals is removed off the top and then the driver is applied to the remaining funds.

G.1 Federal Indirect Cost of Research

Revenue Driver: Each Faculty or School's share of federal research funding is based on their percentage share of Tri-Council grant revenue. The calculation is based on Tri-Council data on a two year slip basis. (Same driver as C – Provincial Research funding)

Tuition Fee Revenue

H. 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.

H.1 Tuition Fee Revenue

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

Table 22: Undergraduate and Graduate Tuition Revenue

Weight	Driver: Undergraduate Tuition Revenue				
	1.0000	1.0000	1.0000		
Driver Description	Projected Tuition Eligible Students	Projected Tuition Eligible Students Away on Exchange	Projected Tuition Ineligible Students	Weighted Total	Share
ASC	61,883,659	653,632	6,490,856	69,028,147	43.91%
BUS	22,851,760	2,481,785	837,309	26,170,854	16.65%
EDU	4,834,612	-	129,576	4,964,188	3.16%
ENG	29,031,509	220,541	3,203,145	32,455,195	20.65%
HSC	12,154,131	-	724,672	12,878,803	8.19%
LAW	9,201,152	236,690	130,438	9,568,280	6.09%
SPS	-	-	-	-	0.00%
SURP	-	-	-	-	0.00%
BISC	1,981,250	-	143,775	2,125,025	1.35%
TOT	141,938,073	3,592,648	11,659,771	157,190,492	100.00%

Weight	Driver: Graduate Tuition Revenue			
	1.0000			
Driver Description	Graduate Tuition	Weighted Total	Share	
ASC	10,577,140	10,577,140	40.15%	
BUS	593,522	593,522	2.25%	
EDU	917,617	917,617	3.48%	
ENG	3,928,876	3,928,876	14.91%	
HSC	7,333,612	7,333,612	27.84%	
LAW	157,445	157,445	0.60%	
SPS	2,141,200	2,141,200	8.13%	
SURP	696,157	696,157	2.64%	
BISC	-	-	0.00%	
TOT	26,345,570	26,345,570	100.00%	

Other Revenue

I. Student Assistance Levy

The Student Assistance Levy (SAL) 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.

I.1 Student Assistance Levy

Revenue *Driver*: Each Faculty or School is allocated their proportionate share of Student Assistance Levy revenue based on the number of Undergraduate and Graduate FFTE's that are charged the SAL.

Table 23: Student Assistance Levy

Driver Z: Student Assistance Levy			
Weight	1.0000		
Driver	Sal1		
Driver Description	Total UG and G FTE (excl. Trent1-3, PGME, here on exchange, QSB Grad)	Weighted Total	Share
ASC	11,371	11,371	58.18%
BUS	1,609	1,609	8.23%
EDU	856	856	4.38%
ENG	3,259	3,259	16.68%
HSC	1,518	1,518	7.77%
LAW	522	522	2.67%
SPS	143	143	0.73%
SURP	66	66	0.34%
BISC	201	201	1.03%
TOT	19,546	19,546	100.00%

I.2 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.

I.3 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.

I.4 Miscellaneous Athletic Revenue

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

I.5 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.

J. 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.

J.1 Research Overhead

Revenue Driver: Each Faculty or School's share of Research Overhead is based on their percentage share of the overhead charged. The calculation is based on research overhead data on a two-year slip basis.

Table 24: Research Overhead

Weight	Driver: Research Overhead		
	1.0000		
Driver Description			
	2012-13 Research Overhead charged	Weighted Total	Share
ASC	2,660,512	2,660,512	32.36%
BUS	54,147	54,147	0.66%
EDU	61,205	61,205	0.74%
ENG	1,430,318	1,430,318	17.40%
HSC	3,954,906	3,954,906	48.11%
LAW	29,284	29,284	0.36%
SPS	22,573	22,573	0.27%
SURP	7,639	7,639	0.09%
BISC	-	-	0.00%
TOT	8,220,584	8,220,584	100.00%

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

Within the new 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 of source of funding from which strategic allocation decisions can be made during the University budget process.

K.1 Late Payment Fee Revenue, Unrestricted Donations, Investment Income, Other Income and Overhead Revenue

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

L. Non Credit Teaching Revenue

Non Credit Teaching Revenue is calculated based on projected program enrolments and program fees. Only programs generated 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 through-out the fiscal year.

L.1 Non Credit Teaching Revenue

Revenue Driver: Each Faculty or School is allocated 100% of the Non Credit Teaching revenue that they generate.

Table 25: Non-Credit Revenue

Weight	Driver: Non Credit Revenue		
	1.0000		
Driver Description			
	Projected Non Credit Teaching Revenue	Weighted Total	Share
ASC	224,532	224,532	1.19%
BUS	10,412,900	10,412,900	54.99%
EDU	5,850,000	5,850,000	30.89%
ENG	-	-	0.00%
HSC	-	-	0.00%
LAW	-	-	0.00%
SPS	2,450,000	2,450,000	12.94%
SURP	-	-	0.00%
BISC	-	-	0.00%
TOT	18,937,432	18,937,432	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 the 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

A. 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 26: Occupancy Costs

Occupancy Costs	\$M	%
Utilities	16.1	44.7%
Operations/Maintenance	15.4	42.7%
Deferred Maintenance	2.7	7.5%
Solid Waste	0.5	1.5%
Insurance (Net of recoveries)	1.0	2.9%
Taxes(Net of grant received)	0.3	0.8%

A.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 and School & 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 27: Assigned Space

Weight Driver	Driver A: Assigned Space		
	1.0000		
	Spc1		
Driver Description	Assigned Space (NASM)	Weighted Total	Share
ASC	64,708	64,708	43.849%
BUS	9,680	9,680	6.559%
EDU	7,770	7,770	5.266%
ENG	27,021	27,021	18.311%
HSC	33,210	33,210	22.504%
LAW	1,971	1,971	1.335%
SPS	2,660	2,660	1.802%
SURP	551	551	0.373%
BISC	0	0	0.000%
TOT	147,571	147,571	100.00%

A.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 28: Total Faculty and School Person Headcount

Driver C: Total Faculty and School Person Headcount (part 1)										
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 (Total 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	OSB Off-Campus Grad Headcount	Net UG Headcount (BISC Embedded)	BISC Headcount	PGME Headcount
ASC	913	149	2	62		1,450	-	10,135	157	-
BUS	237			17		319	633	1,523	1	-
EDU	100			36	14	158	-	645	-	-
ENG	233	22	2	8		545	-	2,717	-	-
HSC	921	1,214	204	46		729	-	828	-	458
LAW	66	1		9		26	-	492	16	-
SPS	41	7		9		239	-	-	-	-
SURP	11	4		3		82	-	-	-	-
BISC						-	-	-	-	-
TOT	2,522	1,397	208	190	14	3,548	633	16,340	174	458

Driver C: Total Faculty and School Person Headcount (part 2)										
Weight	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	1.0000		
Driver	Und5	Und7	Und8	Und9	Und10	Und11	Und12	Und6		
Driver Description	Away on Exchange Headcount	Trent ED Yrs1-3 Headcount	ATEP Headcount	ASC Distance Headcount	Clinical X-Ray Headcount	Internship Headcount	Blyth Headcount	Here on Exchange Headcount	Weighted Total	Share
ASC	68	-	-	189	20	15	47	126	12,784	54.023%
BUS	76	-	-	2	-	-	-	168	2,406	10.168%
EDU	-	372	52	-	-	-	-	2	1,029	4.347%
ENG	6	-	-	1	-	45	-	26	3,544	14.977%
HSC	-	-	-	-	-	-	-	-	2,899	12.252%
LAW	21	-	-	-	-	-	-	17	614	2.596%
SPS	-	-	-	-	-	-	-	-	290	1.227%
SURP	-	-	-	-	-	-	-	-	97	0.409%
BISC	-	-	-	-	-	-	-	-	0	0.000%
TOT	171	372	52	192	20	60	47	339	23,664	100.00%

A.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 29: Teaching Space Utilization

Driver B: Teaching Space Utilization			
Weight	1.0000		
Driver	Spc2		
Driver Description	Teaching Space (Seat Hours)	Weighted Total	Share
ASC	3,872,034	3,872,034	74.481%
BUS	7,704	7,704	0.148%
EDU		0	0.000%
ENG	768,853	768,853	14.789%
HSC	421,123	421,123	8.101%
LAW	125,117	125,117	2.407%
SPS	3,888	3,888	0.075%
SURP		0	0.000%
BISC		0	0.000%
TOT	5,198,720	5,198,720	100.00%

B. 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 Employees Safety.

B.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)

C. Advancement

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

C.1 Development and Related Services; Vice-Principal Advancement Office; Capital Campaign

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 count (see A.2 above). The dollar values of the two donation categories are summed and Faculty/School shares calculated based on the sum.

Table 30: Rolling Average of Total Funds

Driver D: Rolling Average of Total Funds			
Weight	1.0000		
Driver	Rev3		
Driver Description	Advancement Funds Raised	Weighted Total	Share
ASC	17,976,617	17,976,617	38.958%
BUS	7,389,391	7,389,391	16.014%
EDU	1,043,411	1,043,411	2.261%
ENG	11,275,747	11,275,747	24.436%
HSC	6,562,096	6,562,096	14.221%
LAW	1,509,918	1,509,918	3.272%
SPS	289,434	289,434	0.627%
SURP	96,478	96,478	0.209%
BISC	-	-	0.000%
TOT	46,143,092	46,143,092	100.00%

C.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 31: Rolling Average of Degrees Awarded

Weight Driver	Driver E: Rolling Average of Degrees Awarded		
	1.0000		
	Deg1		
Driver Description	Degrees 2008 to 2012	Weighted Total	Share
ASC	2,335	2,335	45.715%
BUS	709	709	13.879%
EDU	704	704	13.777%
ENG	618	618	12.097%
HSC	429	429	8.390%
LAW	166	166	3.253%
SPS	118	118	2.306%
SURP	30	30	0.583%
BISC	-	-	0.000%
TOT	5,109	5,109	100.00%

C.3 Marketing

Cost Driver: Costs are attributed to Faculties and Schools on the basis of their undergraduate plus graduate FFTE 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 32: Undergraduate FTE and Graduate FTE

Weight Driver	Driver FHJ: Undergraduate FTE and Graduate FTE						Weighted Total	Share
	1.0000	0.0000	0.0000	1.0000	1.0000	0.3000		
	Und32	Und18	Und21	Gra9	Gra12	Gra11		
Driver Description	Total UG FTE (less PGME, TrentEDYrs1-3)	PGME FTE	Trent ED Yrs1-3 FTE	SGS Total Grad FTE	QSB On-Campus Grad FTE	QSB Off-Campus Grad FTE		
ASC	10,139	-	-	1,326	-	-	11,465	56.676%
BUS	1,705	-	-	69	219	550	2,158	10.666%
EDU	736	-	55	121	-	-	857	4.235%
ENG	2,815	-	-	471	-	-	3,286	16.243%
HSC	865	459	-	654	-	-	1,519	7.507%
LAW	517	-	-	17	-	-	534	2.641%
SPS	-	-	-	144	-	-	144	0.710%
SURP	-	-	-	67	-	-	67	0.331%
BISC	201	-	-	-	-	-	201	0.993%
TOT	16,978	459	55	2,868	219	550	20,229	100.00%

D. Communications

The Office of Communications supports all formal internal and external communications for the University.

D.1 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)

E. 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.

E.1 Information Resources; Information Services

Cost Driver: Total faculty FFTE, total undergraduate student FFTE and total graduate student FFTE, 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 33: Driver FHJM-1: Undergraduate FTE , Graduate FTE and Faculty EFT

Driver FHJM 1: Undergraduate FTE and Graduate FTE and Faculty EFT																			
Weight	1.0000	0.2000	0.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.2000	0.2000	1.0000	1.0000	1.0000	1.0000	1.0000
Driver	Und28	Und18	Und21	Und23	Und22	Und17	Und27	Und25	Und24	Und20	Und19	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Driver Description	Net UG FTE (BISC Embedded)	PGME FTE	Trent ED Yrs1-3 FTE	ASC Distance FTE	ATEP FTE	BISC FTE	Biylh 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	FacStf
ASC	9,803	-	-	127	-	177	5	7	0	91	105	1,326	554	2	13	10,316	1,326	557	
BUS	1,413	-	-	1	-	9	-	-	-	143	148	838	79	-	-	1,713	838	79	
EDU	708	-	55	-	27	-	-	-	-	1	0	121	42	-	-	736	121	42	
ENG	2,761	-	-	1	-	0	-	14	-	23	15	471	117	2	3	2,815	471	118	
HSC	864	459	-	0	-	1	-	-	-	-	-	654	289	185	159	958	654	357	
LAW	492	-	-	-	-	14	-	-	-	12	14	17	29	-	-	531	17	29	
SPS	-	-	-	-	-	-	-	-	-	-	-	144	16	-	3	-	144	16	
SURP	-	-	-	-	-	-	-	-	-	-	-	67	7	-	1	-	67	7	
BISC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOT	16,041	459	55	130	27	201	5	21	0	270	282	3,637	1,132	189	179	17,069	3,637	1,206	

Share

Share

Share

Avg Share

ASC	60.438%	36.453%	46.169%	47.687%
BUS	10.036%	23.051%	6.551%	13.213%
EDU	4.312%	3.317%	3.480%	3.703%
ENG	16.493%	12.942%	9.813%	13.083%
HSC	5.611%	17.978%	29.651%	17.747%
LAW	3.110%	0.472%	2.406%	1.996%
SPS	0.000%	3.947%	1.345%	1.764%
SURP	0.000%	1.839%	0.586%	0.808%
BISC	0.000%	0.000%	0.000%	0.000%

E.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 34: Driver FHJM-2: 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	0.0000	LOCK	LOCK	LOCK
Driver	Und28	Und31	Und20	Gra14	Gra11	FacStff21	FacStff11	FacStff16	FacStff17	Und	Grad	FacStf	
Driver Description	Net UG FTE (BISC Embedded)	Total UG Off-Campus FTE	Here on Exchange FTE	Total on-Campus Graduate FTE	QSB 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	9,803	422	91	1,326	-	554	2	-	13	9,895	1,326	554	
BUS	1,413	158	143	288	550	79	-	-	-	1,555	288	79	
EDU	708	83	1	121	-	41	-	1	-	709	121	41	
ENG	2,761	31	23	471	-	117	2	-	3	2,784	471	117	
HSC	864	460	-	654	-	289	185	-	159	864	654	289	
LAW	492	27	12	17	-	29	-	-	-	504	17	29	
SPS	-	-	-	144	-	16	-	-	3	-	144	16	
SURP	-	-	-	67	-	7	-	-	1	-	67	7	
BISC	-	-	-	-	-	-	-	-	-	-	-	-	
TOT	16,041	1,181	270	3,087	550	1,131	189	1	179	16,311	3,087	1,131	

	Share	Share	Share	Avg Share
ASC	60.662%	42.952%	48.951%	50.855%
BUS	9.535%	9.332%	6.983%	8.616%
EDU	4.345%	3.908%	3.627%	3.960%
ENG	17.071%	15.249%	10.370%	14.230%
HSC	5.300%	21.184%	25.515%	17.333%
LAW	3.087%	0.556%	2.565%	2.069%
SPS	0.000%	4.651%	1.376%	2.009%
SURP	0.000%	2.167%	0.614%	0.927%
BISC	0.000%	0.000%	0.000%	0.000%
TOT	100.00%	100.00%	100.00%	100.00%

F. 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.

F.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 35: Driver GIKM: Undergraduate and Graduate 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	10,757	-	25	1,425	817	7,633	49.660%
BUS	1,770	-	965	76	96	1,540	10.016%
EDU	1,071	-	15	143	93	779	5.068%
ENG	2,795	-	44	501	152	2,073	13.484%
HSC	828	458	375	354	1,751	2,798	18.204%
LAW	546	-	-	26	41	340	2.212%
SPS	-	-	239	-	31	151	0.979%
SURP	-	-	76	6	14	58	0.377%
BISC	-	-	-	-	-	-	0.000%
TOT	17,767	458	1,739	2,531	2,995	15,371	100.00%

F.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 36: Driver GIK-2: Undergraduate, Graduate and Faculty Headcount

Weight Driver	Driver GIK 2: Undergraduate and Graduate Headcount												Weighted Total	Share
	1.0000 Und13	0.2000 Und4	0.2000 Und7	1.0000 Und9	1.0000 Und8	1.0000 Und5	1.0000 Und6	1.0000 Und10	1.0000 Und11	1.0000 Und12	0.5000 Gra2	1.0000 Gra3		
Driver Description	Net UG Headcount (BISC Embedded)	PGME Headcount	Trent ED Yrs1-3 Headcount	ASC Distance Headcount	AEP 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		
ASC	10,135	-	-	189	-	68	126	20	15	47	25	1,425	12,038	57.907%
BUS	1,523	-	-	2	-	76	168	-	-	-	965	76	2,328	11.197%
EDU	645	-	372	-	52	-	2	-	-	-	15	143	924	4.444%
ENG	2,717	-	-	1	-	6	26	-	45	-	44	501	3,318	15.962%
HSC	828	458	-	-	-	-	-	-	-	-	375	354	1,461	7.029%
LAW	492	-	-	-	-	21	17	-	-	-	-	26	556	2.675%
SPS	-	-	-	-	-	-	-	-	-	-	239	-	120	0.575%
SURP	-	-	-	-	-	-	-	-	-	-	76	6	44	0.212%
BISC	-	-	-	-	-	-	-	-	-	-	-	-	-	0.000%
TOT	16,340	458	372	192	52	171	339	20	60	47	1,739	2,531	20,788	100.00%

G. 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).

G.1 Graduate Student Support (excluding Needs-Based)

G.2 Undergraduate Merit Support

G.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 37: W-1, W-2, W-3: Student Financial Support

Weight Driver	Driver W 1, W 2, W 3: Student Financial Support					
	Sup2	Sup1	Sup3	Share (W-1)	Share (W-2)	Share (W-3)
	Undergraduate Merit-Based Support	Undergraduate Needs-Based Support	Graduate Ops. Fund Financial Support			
	Driver Description					
ASC	11,812,497	9,292,436	7,112,785	58.435%	41.906%	58.993%
BUS	3,771,202	3,412,854	298,982	18.656%	15.391%	2.480%
EDU	1,200	1,332,872	496,900	0.006%	6.011%	4.121%
ENG	3,665,842	4,646,908	1,759,898	18.135%	20.956%	14.596%
HSC	396,852	1,724,244	1,639,842	1.963%	7.776%	13.601%
LAW	566,999	1,084,868	74,800	2.805%	4.892%	0.620%
SPS	-	149,082	365,500	0.000%	0.672%	3.031%
SURP	-	65,051	308,295	0.000%	0.293%	2.557%
BISC	-	466,208	-	0.000%	2.102%	0.000%
TOT	20,214,592	22,174,523	12,057,002	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.

H. School of Graduate Studies Service Operations

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 QSB graduate professional programs), and of serving as the home of the Schools of Policy Studies and Urban and Regional Planning. Only the former function is dealt with here.

H.1 SGS Service Operations

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

Table 38: Driver I: SGS Graduate Student Headcount

Weight Driver	Driver I: SGS Graduate Student Headcount		
	1.0000		
	Gra4		
Driver Description	SGS Total Grad Headcount	Weighted Total	Share
ASC	1,450	1,450	43.873%
BUS	76	76	2.300%
EDU	158	158	4.781%
ENG	545	545	16.490%
HSC	729	729	22.057%
LAW	26	26	0.787%
SPS	239	239	7.231%
SURP	82	82	2.481%
BISC	-	-	0.000%
TOT	3,305	3,305	100.00%

I. 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.

I.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 39: Driver GIK-1(A): Undergraduate and Graduate Headcount, BISC Separated

Weight	Driver GIK 1(A): Undergraduate and Graduate Headcount, BISC Separated												Weighted Total	Share
	1.0000	0.3000	0.3000	1.0000	1.0000	0.3000	0.3000	0.3000	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	ATEP Headcount	ASC Distance Headcount	Clinical X-Ray Headcount	Internship Headcount	Blyth Headcount	Total On-Campus Graduate Headcount	QSB Off-Campus Grad Headcount		
ASC	9,978	-	-	68	126	-	189	20	15	47	1,450	-	11,703	55.868%
BUS	1,522	-	-	76	168	-	2	-	-	-	319	633	2,276	10.863%
EDU	645	372	-	-	2	52	-	-	-	-	158	-	932	4.450%
ENG	2,717	-	-	6	26	-	1	-	45	-	545	-	3,308	15.790%
HSC	828	-	458	-	-	-	-	-	-	-	729	-	1,694	8.089%
LAW	476	-	-	21	17	-	-	-	-	-	26	-	540	2.578%
SPS	-	-	-	-	-	-	-	-	-	-	239	-	239	1.141%
SURP	-	-	-	-	-	-	-	-	-	-	82	-	82	0.391%
BISC	174	-	-	-	-	-	-	-	-	-	-	-	174	0.831%
TOT	16,340	372	458	171	339	52	192	20	60	47	3,548	633	20,948	100.00%

I.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 40: Driver GIK-1(B): Undergraduate and Graduate Headcount, BISC Embedded

Weight	Driver GIK 1(B): Undergraduate and Graduate Headcount, BISC Embedded												Weighted Total	Share
	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	QSB Off-Campus Grad Headcount		
ASC	10,135	0	0	68	126	0	189	20	15	47	1,450	0	11,860	57.135%
BUS	1,523	0	0	76	168	0	2	0	0	0	319	633	2,087	10.052%
EDU	645	372	0	0	2	52	0	0	0	0	158	0	932	4.491%
ENG	2,717	0	0	6	26	0	1	0	45	0	545	0	3,308	15.935%
HSC	828	0	458	0	0	0	0	0	0	0	729	0	1,694	8.163%
LAW	492	0	0	21	17	0	0	0	0	0	26	0	556	2.678%
SPS	0	0	0	0	0	0	0	0	0	0	239	0	239	1.151%
SURP	0	0	0	0	0	0	0	0	0	0	82	0	82	0.395%
BISC	0	0	0	0	0	0	0	0	0	0	0	0	0	0.000%
TOT	16,340	372	458	171	339	52	192	20	60	47	3,548	633	20,758	100.00%

J. Human Resources

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

J.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 41: Driver X: Paid Employee Headcount

Weight Driver	Driver X: Paid Employee Headcount		
	1.0000		
	Emp7		
Driver Description	Total Paid (> \$0) Empl Headcount (excl Adj-1)	Weighted Total	Share
ASC	956	956	33.068%
BUS	248	248	8.578%
EDU	147	147	5.085%
ENG	238	238	8.232%
HSC	1,165	1,165	40.297%
LAW	74	74	2.560%
SPS	49	49	1.695%
SURP	14	14	0.484%
BISC	-	-	0.000%
TOT	2,891	2,891	100.00%

K. 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).

K.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 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%).

Table 42: Driver R: Total Revenue

Weight	Driver R: Total Revenue					Weighted Total	Share
	1.0000	1.0000	0.0000	1.0000	1.0000		
Driver							
Driver Description	Operating	Unrestricted Trust	Research	Other	SEAMO (20%)		
ASC	95,923,624	2,975,534	35,366,332	6,494,793		140,760,283	31.021%
BUS	51,894,402	823,256	860,414	16,577,747		70,155,819	15.461%
EDU	10,030,612	116,226	1,446,904	5,832,403		17,426,145	3.840%
ENG	26,521,062	1,519,497	22,642,896	1,865,269		52,548,724	11.581%
HSC	44,263,392	20,633,815	54,920,421	6,712,293	22,785,474	149,315,395	32.906%
LAW	8,030,096	263,879	271,184	1,725,141		10,290,300	2.268%
SPS	3,104,828	653,820	451,564	438,336		4,648,548	1.024%
SURP	1,057,874	146,415	114,706	96,952		1,415,947	0.312%
BISC	-	-	-	7,201,802		7,201,802	1.587%
TOT	240,825,890	27,132,442	116,074,421	46,944,736	22,785,474	453,762,963	100.00%

Table 43: Driver R: Total Revenue (not including BISC)

Weight	Driver R: Total Revenue (not including BISC)					Weighted Total	Share
	1.0000	1.0000	0.0000	1.0000	1.0000		
Driver							
Driver Description	Operating	Unrestricted Trust	Research	Other	SEAMO (20%)		
ASC	95,923,624	2,975,534	35,366,332	6,494,793		140,760,283	31.521%
BUS	51,894,402	823,256	860,414	16,577,747		70,155,819	15.710%
EDU	10,030,612	116,226	1,446,904	5,832,403		17,426,145	3.902%
ENG	26,521,062	1,519,497	22,642,896	1,865,269		52,548,724	11.767%
HSC	44,263,392	20,633,815	54,920,421	6,712,293	22,785,474	149,315,395	33.437%
LAW	8,030,096	263,879	271,184	1,725,141		10,290,300	2.304%
SPS	3,104,828	653,820	451,564	438,336		4,648,548	1.041%
SURP	1,057,874	146,415	114,706	96,952		1,415,947	0.317%
BISC	-	-	-	-		7,201,802	0.000%
TOT	240,825,890	27,132,442	116,074,421	39,742,934	22,785,474	446,561,161	100.00%

L. University-Wide Faculty Services and Functions

Activities are 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.

L.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 44: Driver M: Faculty EFT

Weight	Driver M: Faculty EFT									
	1.0000	1.0000	0.0000	1.0000	1.0000	1.0000	1.0000	0.0000		
Driver	FacStf9	FacStf10	FacStf11	FacStf12	FacStf14	FacStf15	FacStf16	FacStf17		
Driver Description	Non-Renewable EFT	Tenure-Track EFT	Acad-TTS EFT	Continuing Adjunct EFT	Post Doc Fellows EFT	Term Adjuncts EFT (less ATEP)	Term Adjuncts EFT (ATEP only)	Adjunct 1-2-3 EFT	Weighted Total	Share
ASC	2	411	2	46	84	11		13	554	48.910%
BUS		60		15		5			79	6.977%
EDU		30		7	1	3	1		42	3.706%
ENG	1	93	2		21	2		3	117	10.362%
HSC		192	185	7	75	14		159	289	25.494%
LAW		26		1	1	1			29	2.563%
SPS		13		0	1	1		3	16	1.374%
SURP		6		1		0		1	7	0.614%
BISC									-	0.000%
TOT	3	829	189	77	183	38	1	179	1,132	100.00%

M. Capital Transfer

M.1 Capital Transfer

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

N. 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:

**N.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 45: Driver TV: 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	Res1 Share	Res2 Share	Average Share
ASC	38,878,860	261	28.84%	50.19%	39.515%
BUS	540,851	22	0.40%	4.23%	2.316%
EDU	1,395,443	15	1.04%	2.88%	1.960%
ENG	22,028,779	97	16.34%	18.65%	17.497%
HSC	70,855,031	100	52.56%	19.23%	35.894%
LAW	234,157	10	0.17%	1.92%	1.048%
SPS	659,600	12	0.49%	2.31%	1.398%
SURP	222,834	3	0.17%	0.58%	0.371%
BISC	-	0	0.00%	0.00%	0.000%
TOT	134,815,554	520	100.00%	100.00%	100.00%

O. 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.

O.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 46: Driver P: Employee Salary Base

Driver P: Employee Salary Base			
Weight	1.0000		
Driver	Emp6		
Driver Description	Total Employee Salary Base	Weighted Total	Share
ASC	82,732,724	82,732,724	36.829%
BUS	24,266,130	24,266,130	10.802%
EDU	8,280,681	8,280,681	3.686%
ENG	21,210,154	21,210,154	9.442%
HSC	77,099,744	77,099,744	34.321%
LAW	6,417,981	6,417,981	2.857%
SPS	3,588,388	3,588,388	1.597%
SURP	1,044,430	1,044,430	0.465%
BISC	-	-	0.000%
TOT	224,640,232	224,640,232	100.00%

P. University-Wide Community Services

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

P.1 University-Wide Community Services

Costs are attributed to Faculties and Schools according to their share of total community count (see A.2 above).

Q. University Fund Allocations for 2014-15

Table 47: University Fund Allocations

2014-15	
Revenues	
Direct to UF, Invest Income, Late Fees, Overheads etc.	18,681,761
UF Recovery	14,252,616
Total UF Revenue	32,934,377
Committed Expenses	
Transfers to Capital	13,843,026
Hold Harmless	9,559,403
Recommended Expenses	
Deferred Maintenance	2,100,000
Administrative Systems	2,300,000
AODA Audit	350,000
Internal Controls	150,000
Infrastructure Renewal Cash	200,000
Contingency	1,800,000
Job Evaluation Project	250,000
Total Committed & Recommended Expenses	30,552,429
Total Remaining to be Allocated	
	2,381,948

Additional Institutional Research & Planning Projects and Areas of Activity

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, analysis and recommendations. In fulfilling this goal, the Office participates in numerous formal data exchanges (for benchmarking, quality improvement and sector advocacy); it interacts with and shares data among Queen's sector partners (e.g. the Council of Ontario Universities and its committees, the Ontario Ministry of Training, Colleges and Universities, the Association of Universities and Colleges of Canada); it accesses internal and external data sources and generates new data through surveys and other tools; and it 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. Table 48 below provides a summary of data sources, applications and approaches.

Table 48: A Summary of OIRP Data Sources, Applications and Approaches

OIRP accesses and generates data from various sources in order to support Queen's objectives and priorities using several approaches and tools
PeopleSoft Student/Course	Budgeting	Data base development and maintenance
PeopleSoft Human Resources	Benchmarking	
PeopleSoft Finance	Quality improvement	Statistical analysis
Central Timetabling System	Strategic Framework implementation	Model construction and operation
Advancement	Administrative operations	Participation in data exchanges
Space Inventory	Institutional and sector advocacy	Internal and external presentations
Student and alumni surveys	Program/project assessment	Web and other reporting
Data from Other Universities		Maintaining sector relationships
Other External Providers		

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/EFT, 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.

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 to the teaching Faculty. The model is used to “true up” current budget year cross-teaching revenue adjustments based on final course registration data (available in February each year) and to project future year cross-teaching volumes based on prior year activity, enrolment changes and projected Faculty/School instructional assignments.

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 and graduate programs), with an overall cap of 3%. Universities are required to provide detailed documentation at the end of each year indicating compliance with this regulation. The budget process therefore requires that future year tuition be modelled (using projected enrolment by program and scenarios of future tuition) in order to ensure that tuition levels are set that will comply with future year cap requirements. 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 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 conducts 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.

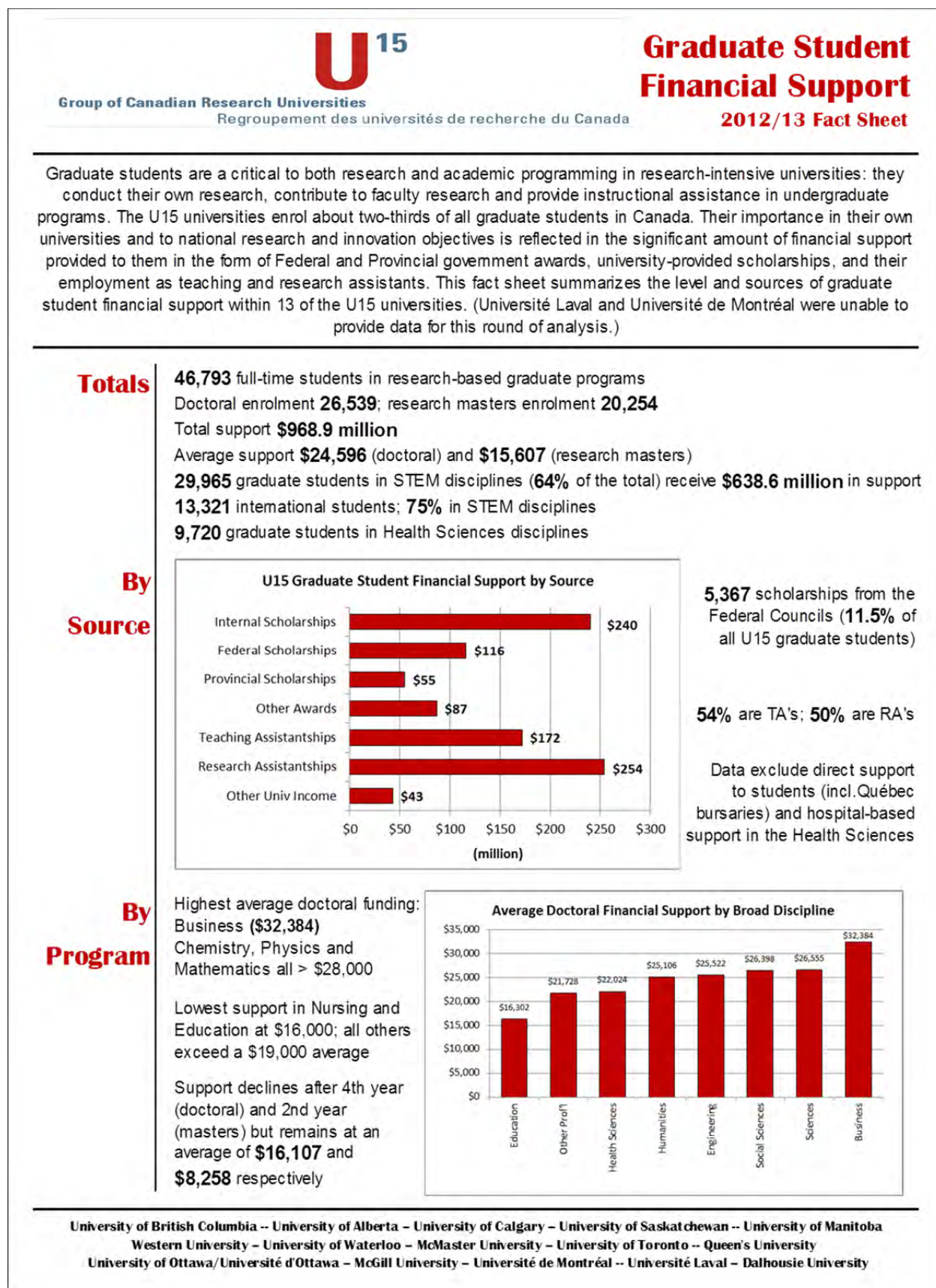
Queen’s is a member of the U15 group of Canadian research-intensive universities. Through the U15 Data Exchange, a number of projects are undertaken annually to facilitate benchmarking and quality improvement. As a member of the Council of Ontario Universities, Queen’s is also a participant in several Province-wide data exchange and analysis projects. And 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 within two or all three.

A. 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, and the de-identified record-level data is available for custom analysis.

Figure 6: U15 Graduate Student Financial Support Factsheet



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.

Table 49: Summary of Undergraduate Retention and Graduation (CSRDE Methodology) at U15 Universities

University	Univ 1	Univ 2	Univ 3	Univ 4	Univ 5	Univ 6	Univ 7	Univ 8	Queen's	Univ 10	Univ 11	Univ 12	Univ 13	Univ 14	Univ 15	Average
2005 cohort																
% Continued to 2nd year	89.4%	92.8%	87.6%	87.8%	88.9%	85.9%	92.5%	88.6%	93.3%	82.2%	81.7%	82.2%	82.9%	84.4%		87.6%
% Continued to 3rd year	81.6%	86.4%	77.5%	84.2%	82.4%	76.6%	86.7%	83.5%	88.2%	76.9%	70.7%	73.7%	73.3%	79.5%		80.7%
% Graduated in 6 years	69.3%	81.5%	67.4%	78.4%	75.2%	78.1%	81.2%	77.1%	84.2%	69.6%	63.1%	64.0%	52.0%	77.1%		72.9%
2006 cohort																
% Continued to 2nd year	90.0%	91.3%	87.8%	87.2%	88.2%	86.7%	91.1%	88.4%	94.7%	82.1%	80.2%	83.1%	82.7%	84.9%	83.6%	87.5%
% Continued to 3rd year	82.8%	86.2%	79.1%	82.6%	82.1%	77.5%	85.6%	83.7%	91.4%	75.5%	70.7%	74.5%	71.5%	79.6%	77.7%	80.8%
% Graduated in 6 years	71.2%	81.3%	68.8%	78.4%	74.2%	77.5%	79.6%	75.9%	87.2%	68.4%	61.9%	65.8%	50.3%	77.6%	66.2%	73.0%
2007 cohort																
% Continued to 2nd year	90.4%	91.5%	86.8%	86.2%	87.7%	85.2%	91.9%	87.9%	95.0%	81.7%	79.5%	83.9%	82.6%	85.1%	83.0%	87.3%
% Continued to 3rd year	83.4%	86.4%	79.4%	82.8%	81.1%	76.7%	87.7%	84.0%	91.0%	74.0%	71.6%	77.1%	73.5%	78.8%	77.3%	81.1%
% Graduated in 6 years	72.3%	81.3%	68.4%	77.4%	73.8%	78.0%	82.2%	76.7%	86.0%		64.5%	73.5%	51.1%	77.3%	62.4%	74.1%
2008 cohort																
% Continued to 2nd year	90.9%	91.9%	86.9%	87.3%	89.1%	85.4%	92.7%	89.0%	93.6%	83.8%	82.1%	85.7%	85.2%	84.9%	86.6%	88.2%
% Continued to 3rd year	83.3%	87.7%	78.5%	83.5%	82.3%	77.6%	87.8%	85.3%	89.7%	74.8%	74.2%	80.0%	74.0%	79.1%	79.8%	81.7%
% Graduated in 6 years																
2009 cohort																
% Continued to 2nd year	91.2%	92.1%	86.1%	88.5%	88.7%	83.2%	93.6%	89.4%	94.5%	84.5%	81.2%	84.9%	84.2%	87.3%	85.8%	88.3%
% Continued to 3rd year	84.1%	87.9%	78.0%	84.9%	82.5%	76.0%	88.7%	84.9%	90.8%	75.6%	73.1%	78.6%	71.7%	81.7%	79.7%	81.9%
% Graduated in 6 years																
2010 cohort																
% Continued to 2nd year	91.3%	92.4%	86.0%	86.8%	88.7%	86.4%	93.2%	90.4%	94.1%	84.8%	82.8%	88.3%	84.2%	88.1%	84.8%	88.7%
% Continued to 3rd year	84.9%	88.9%	77.2%	83.2%	82.5%	78.6%	88.9%	85.8%	89.4%	77.2%	73.5%	80.8%	73.4%	81.1%	80.0%	82.4%
% Graduated in 6 years																
2011 cohort																
% Continued to 2nd year	91.2%	92.3%	86.4%	88.7%	89.9%	85.0%	92.8%	90.8%	94.5%	84.7%	80.9%	88.5%	86.5%	89.0%	85.6%	89.1%
% Continued to 3rd year	84.8%	88.0%	76.6%	84.6%	83.6%	77.4%	88.0%	85.0%	89.9%		73.8%	84.0%	75.4%	81.6%	80.6%	77.1%
% Graduated in 6 years																
2012 cohort																
% Continued to 2nd year	92.0%	91.3%	86.3%	90.3%	89.8%	85.7%	93.2%	91.9%	94.6%		84.0%	91.9%	86.6%	89.3%	84.5%	90.1%
% Continued to 3rd year																
% Graduated in 6 years																

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 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 results than those available elsewhere. 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 member universities 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 Fact Book is to demonstrate the “scale of the enterprise” of the U15 overall, including a combined FFTE enrolment of over 500,000 students; a full-time faculty complement of 21,000; total annual operating revenue of over \$11 billion; and research revenue exceeding \$5 billion.

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 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). 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.

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 agencies.

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).

B. 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

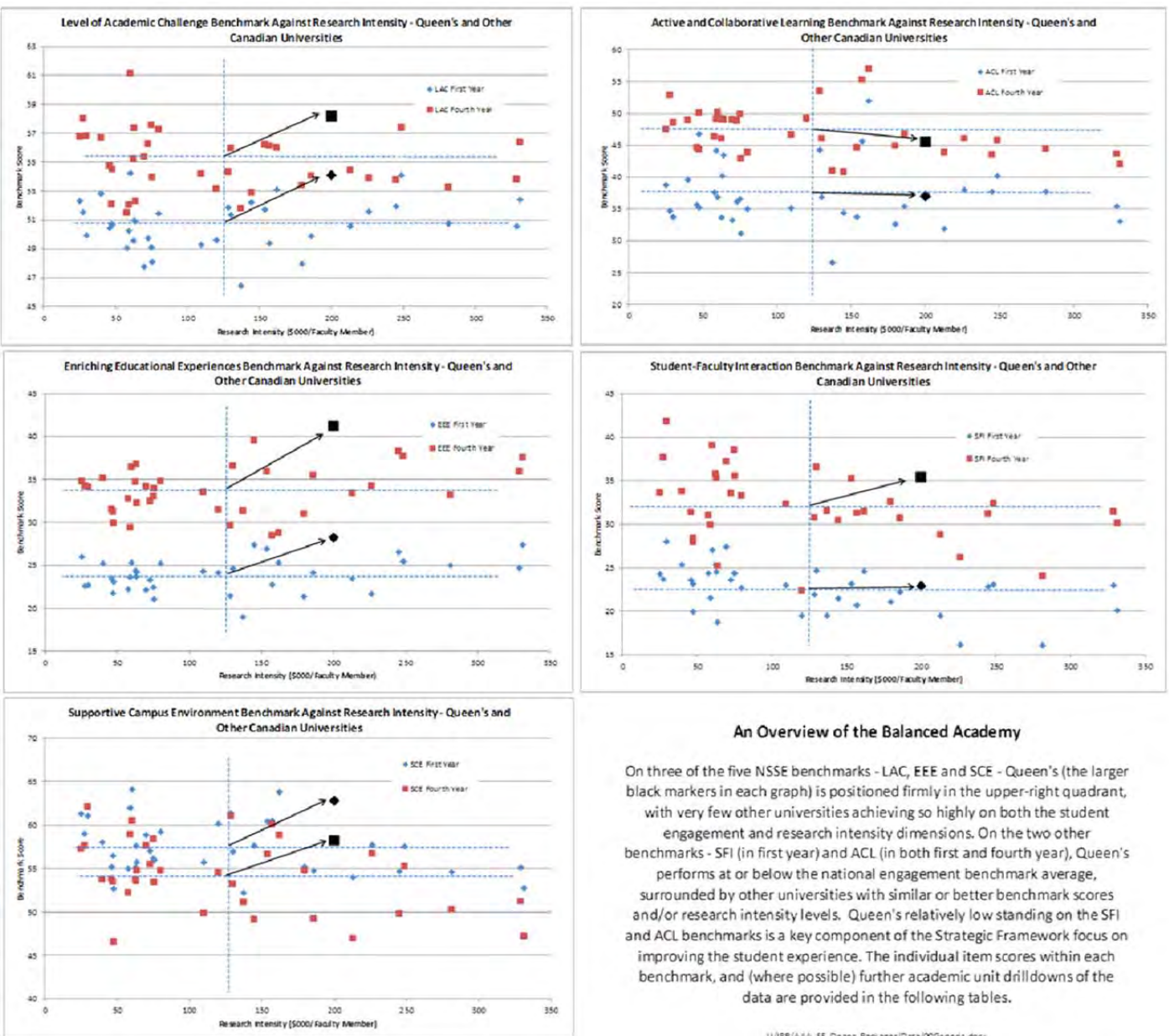
OIRP undertakes or supports numerous student surveys on behalf of Queen's itself and in conjunction with groups of other universities (U15, COU and nationally).

A. The National Survey of Student Engagement and the NSSE National Project

Queen's has administered NSSE five 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 OIRP website (<http://www.queensu.ca/irp/accountability/surveys.html>). In 2008 (supported by a research grant from the Higher Education Quality Council of Ontario) and again in 2011 and 2014, 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 (<http://queensu.ca/strategicframework> and Figure 7 below). The Strategic Framework metrics are expressed as benchmarks or engagement indicators, 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 will make a number of presentations within Queen's to explain the revised engagement metrics; it will work 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 will be a member of the Queen's NSSE Steering Committee that will coordinate engagement initiatives throughout the University.

Figure 7: The Role of Engagement in the Balanced Academy



B. The Canadian Graduate and Professional Student Survey (CGPSS)

In conjunction with over 30 other Canadian universities, Queen's has administered the CGPSS several times, and will do so again in the Spring of 2015 and (as with NSSE) annually thereafter. 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 50: Sample Queen's CGPSS Results for "Program, Quality of Interactions and Coursework"

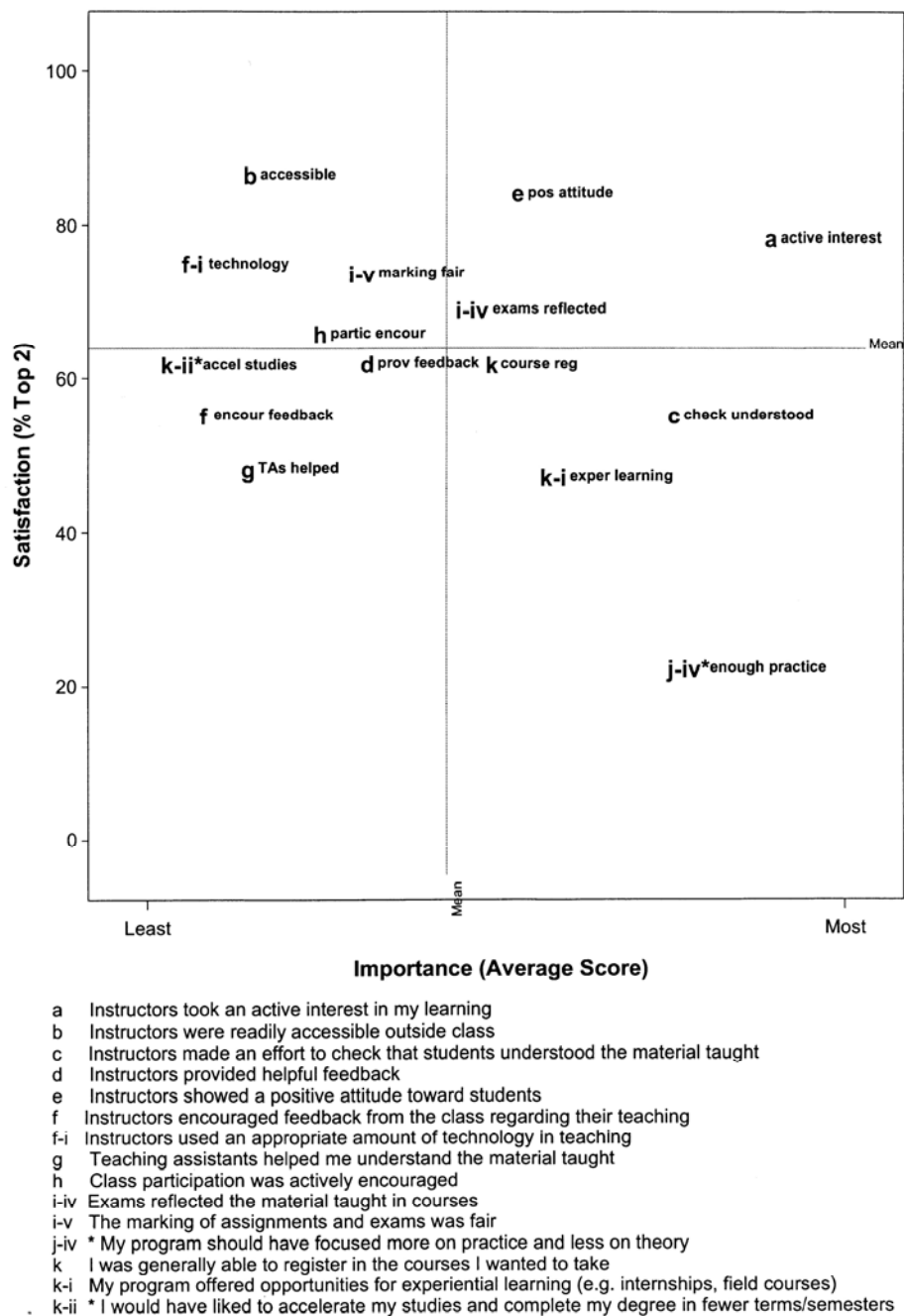
Please rate the following dimensions of your program.
(All Streams)

		Queen's						Ontario		Canada
		Excellent	Very good	Good	Fair	Poor	Total	Mean (out of 5)	Mean (out of 5)	Mean (out of 5)
The intellectual quality of the faculty	Count	478	394	129	22	7	1,030	4.276	4.202	4.146
	% by Row	46.4%	38.3%	12.5%	2.1%	0.7%	100.0%			
The intellectual quality of my fellow students	Count	279	464	208	63	13	1,027	3.908	3.792	3.744
	% by Row	27.2%	45.2%	20.3%	6.1%	1.3%	100.0%			
The relationship between faculty and graduate students	Count	280	385	229	93	40	1,027	3.752	3.677	3.706
	% by Row	27.3%	37.5%	22.3%	9.1%	3.9%	100.0%			
Overall quality of graduate level teaching by faculty	Count	205	378	297	108	35	1,023	3.596	3.621	3.627
	% by Row	20.0%	37.0%	29.0%	10.6%	3.4%	100.0%			
Advice on the availability of financial support	Count	105	234	315	227	141	1,022	2.936	2.872	2.901
	% by Row	10.3%	22.9%	30.8%	22.2%	13.8%	100.0%			
Quality of academic advising and guidance	Count	189	329	284	144	76	1,022	3.402	3.292	3.279
	% by Row	18.5%	32.2%	27.8%	14.1%	7.4%	100.0%			
Helpfulness of staff members in my program	Count	427	329	177	67	24	1,024	4.043	3.782	3.727
	% by Row	41.7%	32.1%	17.3%	6.5%	2.3%	100.0%			
Availability of area courses I needed to complete my program	Count	200	265	293	166	97	1,021	3.299	3.312	3.297
	% by Row	19.6%	26.0%	28.7%	16.3%	9.5%	100.0%			
Quality of instruction in my courses	Count	162	402	330	106	25	1,025	3.556	3.600	3.614
	% by Row	15.8%	39.2%	32.2%	10.3%	2.4%	100.0%			
Relationship of program content to my research/professional goals	Count	213	350	277	124	59	1,023	3.522	3.481	3.466
	% by Row	20.8%	34.2%	27.1%	12.1%	5.8%	100.0%			
Opportunities for student collaboration or teamwork	Count	239	290	252	153	88	1,022	3.430	3.417	3.437
	% by Row	23.4%	28.4%	24.7%	15.0%	8.6%	100.0%			
Opportunities to take coursework outside my own department	Count	143	264	286	184	141	1,018	3.083	3.061	3.067
	% by Row	14.0%	25.9%	28.1%	18.1%	13.9%	100.0%			
Opportunities to engage in interdisciplinary work	Count	167	266	301	190	92	1,016	3.222	3.153	3.112
	% by Row	16.4%	26.2%	29.6%	18.7%	9.1%	100.0%			
Amount of coursework	Count	108	338	419	130	29	1,024	3.357	3.363	3.390
	% by Row	10.5%	33.0%	40.9%	12.7%	2.8%	100.0%			

C. The Queen's Exit Poll

The "Undergraduate and Professional Students' Learning Experiences" survey (known as the "Exit Poll") measures final year undergraduate student assessments of the quality of the learning environment and Queen's contribution to learning and development (and the importance of specific elements within each), satisfaction with facilities and services and post-graduation intentions. The survey was administered annually from 1995 to 2013, the last several years by OIRP. Results are reported at the University-wide and Faculty/School level in the report, which is available at http://www.queensu.ca/irp/accountability/surveys/ExitPoll_2013_Web.pdf. OIRP also generates summary reports at the academic unit level to inform cyclical program reviews. The results (a sample of which is shown in Figure 8) indicate the relative importance of specific issues to students, and their satisfaction levels on those issues, in order to provide a focus for establishing improvement priorities.

Figure 8: Exit Poll Results Showing Student Satisfaction and Relative Importance Ratings



* Direction of question reversed. Satisfaction = percent who disagreed or strongly disagreed

The Exit Poll was temporarily discontinued following the 2013 administration. OIRP will be undertaking a review of the survey during 2015 to assess whether a revised instrument can provide metrics useful in Strategic Framework monitoring, and to investigate the potential for integration and/or coordination of several student surveys, including a possible student “omnibus” survey satisfying the information needs of numerous academic and service units on campus.

D. 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 two in a series of 6 – 8 nationally-focused reports have been released: Labour Market Outcomes (produced at Queen's) and Civic and Social Engagement (produced at Carleton University), both of which are available on the OIRP web site. Future reports will deal with student assessments of the strengths, weaknesses and impacts of academic experiences and academic program elements (University of Waterloo); Humanities graduate outcomes (Queen's); post-baccalaureate educational activity; and STEM program outcomes (Dalhousie University). OIRP will release a Queen's-specific report on the results in 2015, and will examine the value of the survey results to the Strategic Framework and cyclical program reviews. Administration of a revised survey is being explored, and discussions are underway with several universities to develop a masters and doctoral outcomes survey.

Figure 9: Selected Results from NBGOS Reports on Labour Market Outcomes and Civic and Social Engagement

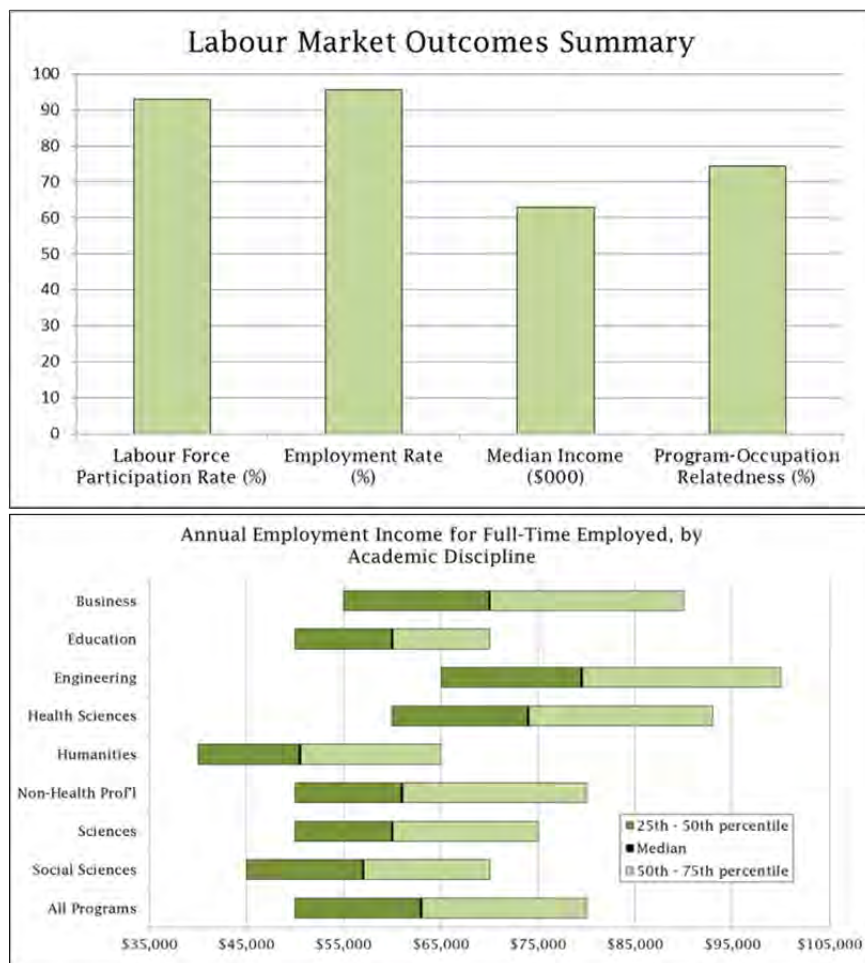
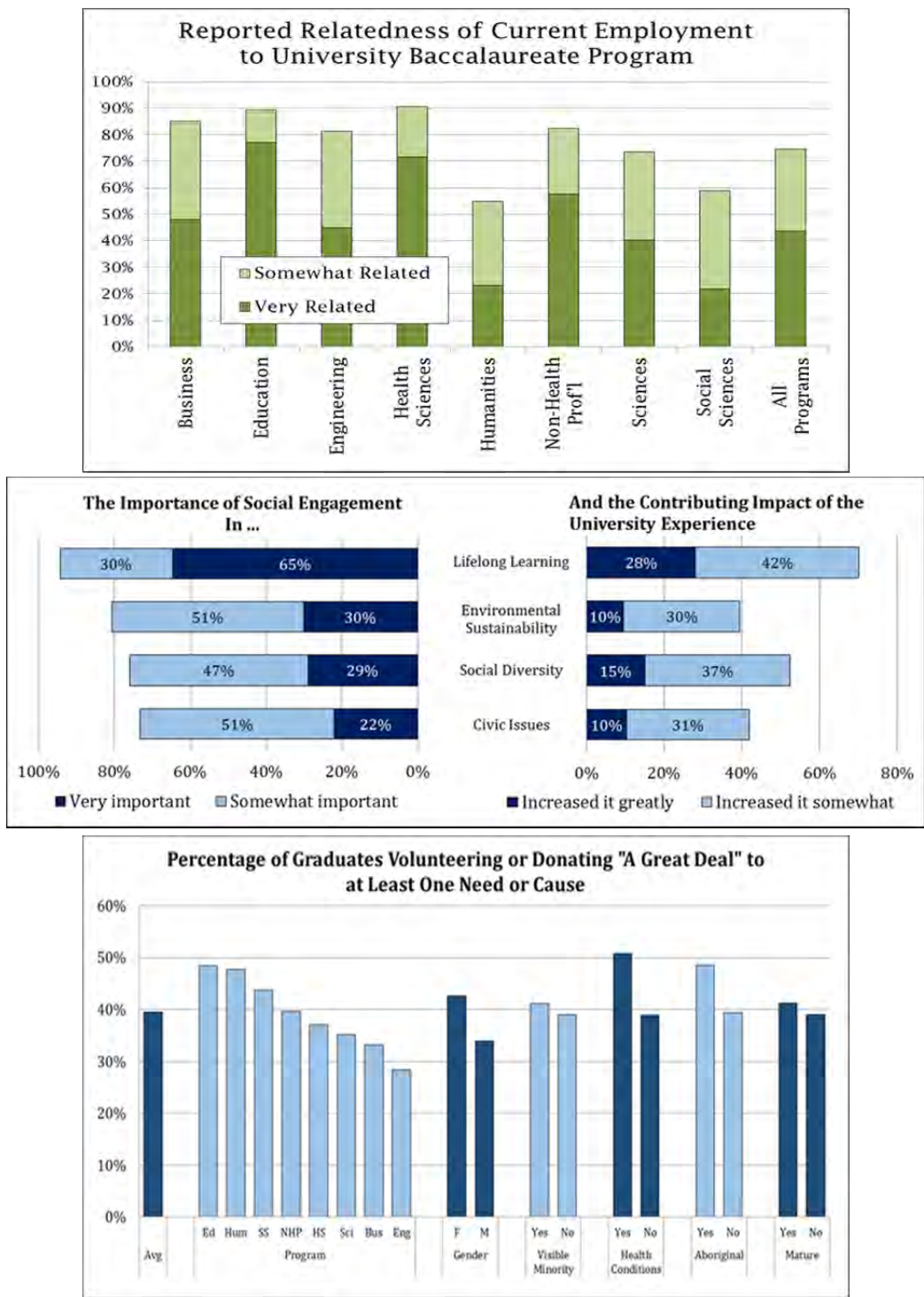


Figure 9 (continued): Selected Results from NBGOS Reports on Labour Market Outcomes and Civic and Social Engagement



E. 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. A repeat administration of the survey is being considered to inform Queen's international plan and the University's international student recruitment targets.

F. FluidSurveys Administration and Policy/Procedures:

OIRP was represented on the vendor selection team that resulted in licensing the FluidSurveys web survey system at Queen's. Since that time, OIRP has administered user accounts, supported survey projects affected by the transition to the new system, and provided training sessions and ongoing user support. OIRP is also developing, for subsequent approval, policy and procedures recommendations that will result in improved coordination of student surveys undertaken by administrative units.

G. Support to Survey Projects Undertaken at Queen's

Ongoing user support extends in some cases to substantial OIRP involvement in survey research projects undertaken by both administrative units and faculty. Most frequently, the Office generates survey sample frames for survey researchers that, to the extent possible, ensure against multiple survey invitations being received by students in a given term. The Office also provides research design, instrument design and analysis support in some cases. And on certain projects (e.g. blended learning course evaluations, the SEOTEQ distance delivery course evaluation pilot project), OIRP becomes an active participant throughout the survey project.

4) University Planning

Management Data Repository: While the Strategic Framework and related reports deal with metrics and targets at the University level overall, implementation will occur within Faculties, Schools and service units. As such, metrics and targets that document progress within Faculties, Schools and service units, and implementation strategies appropriate to each, will need to be developed. OIRP will support this activity 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 in the process of being finalized and uploaded to a secure, restricted access web site.

Multi-Year Agreement Report-Backs: The Ontario Government's "Reaching Higher" plan for post-secondary education introduced in the 2005/06 Provincial Budget established new accountability requirements for universities and colleges. The primary vehicle for achieving greater accountability was bilateral Multi-Year Agreements (MYAs) in which institutions documented activities related to the signature initiatives of Reaching Higher (first generation, First Nation, disabled and Francophone

student access and success; the student experience; undergraduate access overall; graduate enrolment and program development; and others) and reported on the outcomes of these activities. The MYA report-back process has since evolved, and now focuses on numerous indicators that MTCU uses to generate sector- and system-wide status reports with respect to several of the original Reaching Higher initiatives and others that have been introduced since (e.g. e-Learning courses, programs and enrolments; transfer student volumes; work integrated learning). (See Figure10). OIRP generates a portion of the data required in the MYA report back, and coordinates the production of the report using data and information provided by numerous academic and service units within Queen's.

Figure 10: MYA Report-Back Reporting Requirements

- Counts/estimates of students with disabilities, First Nations and first generation students
- Transfer student applications and registrations
- Class size distribution
- e-Learning courses, course registrations and programs
- Number of exchanges (outbound and inbound)
- Number of co-operative education programs and students
- Student satisfaction (based on NSSE survey items)
- Graduation rate
- Graduate employment rate six months and two years following baccalaureate graduation
- Student retention (first- to second-year and first- to third-year)
- Progress reports on PIF projects
- Narratives on initiatives or highlights related to each of the above issues.

Strategic Mandate Agreements: In 2013, MTCU enunciated a strategy of institutional differentiation and required Ontario universities to specify five-year undergraduate and graduate enrolment targets and develop statements that highlighted areas of strength that would align with five dimensions of differentiation developed by MTCU, each containing a set of metrics developed by the Ministry against which differentiation would be assessed. Universities were invited to propose additional institution-specific metrics that would further establish strengths and differentiating characteristics. (See Table 51.) The bilateral agreements were signed early in 2014. Graduate student and 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 51.) Although universities have not yet been required to report progress on or update their SMAs, it is anticipated that this will occur in 2015. OIRP will provide the institution-specific metrics updates when this occurs.

Table 51: SMA Metrics

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

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 following the CPR orientation meeting at the outset of the CPR cycle. 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 52.

**Table 52: Contents of the OIRP Data Package Provided to QUQAPS
Cyclical Program Reviews**

Item 1:	Undergraduate Exit Poll Survey Results
Item 2:	USAT Scores
Item 3:	National Survey of Student Engagement Response Data
Item 4:	Student Designated Groups
Item 5:	Faculty Profile
Item 6:	Term Adjunct Faculty Profile
Item 7:	Multi-Year Enrolment Profile
Item 8:	Graduate Student Financial Support
Item 9:	Space Inventory and Standard
Item 10:	Undergraduate Retention and Graduation
Item 11:	Graduate Student Time to Completion and Completion Rate
Item 12:	Service Teaching
Item 13:	Instruction and Course Delivery
Item 14:	Class Section Sizes
Item 15:	Undergraduate Program Demand
Item 16:	Graduate Program Demand (provided by the School of Graduate Studies)
Item 17:	Canadian Graduate and Professional Student Survey (CGPSS) Response Data
Item 18:	Research Income (generated by University Research Services)
Item 19:	Library Report (provided by Queen's Libraries)

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 added to the course data base records; and second, academic units validate instructor information based on a 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 in 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 information.

Participation in Provincial (COU and MTCU) Committees: OIRP staff participates in various COU and MTCU committees as outlined below.

Table 53: OIRP Sectoral Committee Involvement

Council on University Planning and Analysis
Executive Committee
Accountability Committee
Surveys Committee
Professional Development Committee
CUDO Technical Working Group
OCAV-DE Steering Committee
Joint COU-MTCU Working Group on SMA Metrics
Joint COU-MTCU Working Group on the Ontario University Graduate Survey (the KPI Committee)

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), Research InfoSource and Maclean's rankings. In 2013-14, OIRP participated in the U-Multirank university rankings pilot developed by the European Union and is assessing possible future 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 (see Figure 11); an amalgamated data file that facilitates institution-by-institution comparisons (CUDO Phase II) is hosted on the COU web site.

Figure 11: Queen's CUDO Launch Page



Internal and External Information Requests: The Office fulfills more than a hundred information requests annually. These requests originate with 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: 2014-15 Budget Report

BUDGET REPORT

2014-15

Table of Contents

Executive Summary

1. Setting the Context

2. The New Budget Model

3. The 2014-15 to 2016-17 Operating Budget

- 3.1 Budget Strategy
- 3.2 Drawdown of Carry-forward Balances/Reserves
- 3.3 Risks

4. Discussion of Major Revenues and Expenditures

- 4.1 Revenues
 - 4.1.1 Government Grants
 - 4.1.2 Federal Grant
 - 4.1.3 Tuition
 - 4.1.4 Investment Income- Global Financial Market Conditions
- 4.2 Expenditures
 - 4.2.1 Allocations
 - 4.2.2 Student Financial Assistance
 - 4.2.3 Compensation
 - 4.2.4 Queen's Pension Plan (QPP) Deficit

5. Operating Budget Cumulative Deficit

6. Broader Financial Picture

- 6.1 Capital Budget
 - 6.1.1 Major Capital Projects
 - 6.1.2 Deferred Maintenance
- 6.2 Ancillary and Consolidated Entity Budgets
- 6.3 Research Fund
- 6.4 Trust & Endowment Funds

Tables

Table 1: 2014-15 to 2016-17 Operating Revenue Budget

Table 2: 2014-15 to 2016-17 Operating Expenditure Budget

Appendices

Appendix 1: Enrolment Report (To go to Senate for Approval April 30th)

Appendix 2: Tuition Fee Report

Executive Summary

The 2014-15 operating budget is presented as a multi-year budget, including projections for 2015-16 & 2016-17. The University is projecting a balanced budget for fiscal 2014-15 and is committed to presenting balancing budgets for all years of the planning timeframe. The operating budget represents approximately 55% to 60% of total university expenditures depending on annual levels of research funding and donations. The Board is being asked to approve the 2014-15 operating budget.

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 & 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 advice from the Provost's Advisory Committee on Budget (PACB). The budget planning process was initiated in April 2013 with the approval of the enrolment plan by Senate. 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 Services presented their budgets to PACB early fall after which allocation decisions were made and the resultant faculty and school budgets were produced. The faculties prepared their budgets in late fall and presented them to PACB in December. A preliminary budget was presented to the Board of Trustees at their March meeting.

The most significant budgetary challenge the University faces at the moment is the pension plan deficit. The University qualified for Stage 1 temporary solvency relief under provincial pension regulations and thus was exempt from solvency payments for a three year period which ends in fiscal 2014-15. Queen's will apply for Stage 2 solvency relief in 2014-15, which coincides with when the university will file the next pension plan valuation with regulators. Stage 2 relief allows the solvency payments to be amortized over 10 years as opposed to 5 years which is the requirement if the requirements for Stage 2 relief are not met. In addition the Government of Ontario recently passed changes to the Pension Benefits Act which provides universities with a choice to amortize the solvency deficit over the 10 year period, or take advantage of an additional 3 year extension to pension solvency relief and amortize the solvency deficit over the remaining 7 years of Stage 2 relief. Queen's has yet to decide on which of these options it will select, and, for the moment, budget projections for 2015-16 and 2016-17 do not include increased pension payments. Decisions on departmental contribution rates for these years will be made as part of the 2015-16 budgeting process.

Significant characteristics of the 2014-15 to 2016-17 budget framework include:

- Large legislated pension deficit special payments;
- Compensation and benefit increases as negotiated, or assumed, covered within all unit budgets;
- Modest enrolment growth proposed in 2014-15 in line with the recommendations of the University's Strategic Enrolment Management Group, and greater growth in 2015-16 with flow through in 2016-17, in line with Faculties' initial (but not yet approved) enrolment projections;
- Enrolment growth assumed to be fully funded at the graduate and undergraduate levels;

- Overall reductions in government funding from the provincial government's "efficiency savings", which effectively devalue the basic income unit (BIU) rate going forward;
- Tuition fees under government tuition framework, including tuition set aside requirements;
- Additional revenue contributed by residences;
- Holding shared service discretionary budget flat year over year between 2013-14 and 2014-15;
- Limited utilization of carry-forward, and cash reserves to balance and support priorities.

The Operating Budget includes a number of identified risks:

- Reliance on government grant support and tuition (both controlled by government) and the effect of further changes in government policy, most notably the outcome of the formula funding review that the government has indicated they will undertake in 2014-15;
- Collective agreements will expire during the 3 year planning timeframe and the outcome of future negotiations is unknown;
- Pension solvency;
- As noted later in the report, there is a significant investment required to support infrastructure renewal, both physical plant and technology (a larger allocation to support infrastructure renewal is included in this budget but still will only have a modest impact);
- While the operating budget has reduced its reliance on investment income from the PIF, there will always be a capital volatility risk.

The 2014-15 budget reflects no deficit after the draw-down of reserves. Of this draw-down, \$7.5M is forecast unit spending in excess of budget allocations and additional unit budgeted revenues, with an additional \$0.2M draw-down of central cash reserves related to non-recurring expenditures on the talent management initiative. 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.

Queen's reputation for high quality has been maintained throughout this period of financial challenge. 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.

The activity-based budget model is intended to be transparent and strongly linked to academic 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.

1. Setting the Context

Almost 95% 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 enrolment growth is unlikely in the future. Queen's has pursued a modest growth strategy and had accumulated an operating deficit arising from extraordinary losses in the Pooled Investment Fund (PIF) which was then compounded by expenditure growth greater than the incremental growth in revenues between 2009-10 and 2011-12. Based on current investment income projections, this operating deficit will be eliminated at the end of 2013-14 as a result of higher than budgeted investment returns.

The mandate for the three-year planning period is to continue to present a balanced budget that has flexibility in the form of a contingency fund and to increase investment in infrastructure renewal while supporting key functions in the shared services, balanced by ensuring that sufficient incremental revenue remains in the Faculties to support the academic and research missions of the University.

The post-secondary sector has fared reasonably well in an austerity budget climate. The provincial government continues to allocate incremental funding for universities through growth, maintaining the commitment to fund undergraduate growth and a limited number of graduate expansion spaces. The government announced a new four-year tuition framework in March 2013. This limited tuition fee growth to an institutional average of 3%, which is 2% lower than the previous framework. In addition, other measures were introduced in 2013-14 to reduce base operating grants based on, in the government's parlance, "international student recoveries" and "efficiency targets", which are accounted for in the multi-year budget presented.

Queen's recently received notification of its allocation of graduate spaces for the years to 2016-2017, which provided certainty around funded graduate growth over the next several years. Queen's did very well and secured enough spaces to fully fund the planned growth in graduate programs. The government also indicated that the planned growth at the undergraduate level was in line with their expectations for Queen's.

The University has adopted a strategic framework that 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 financial sustainability. The framework will guide academic, and thus financial, priorities over the next several years.

2. The New Budget Model

The University has adopted a new activity-based budget model that will be moving into its second year in 2014-15. The new budget model is intended to be transparent and strongly linked to academic goals and priorities.

The activity based-budget model attributes revenues to the Faculties and Schools, which generate the revenue. The Faculties and Schools in turn bear indirect costs to support shared services (e.g., the library, IT), 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 change has had a positive impact on space utilization and accountability.

The net budgets (gross revenues less indirect costs) of the Faculties and Schools support the direct costs of these units, 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 (projected to be over \$32.6M in 2014-15) 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, infrastructure renewal, administrative system implementation, a central contingency and a small number of other Board priorities and compliance initiatives.

The new 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 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 2014-15 to 2016-17 Operating Budget

The 2014-15 to 2016-17 proposed operating budget continues to be based on the new budget model, which provides greater transparency, predictability and a financial structure that encourages and rewards innovation, revenue growth and efficiency.

The proposed 2014-15 budget is balanced and will not structurally create a deficit. This was achieved by employing a relatively modest planned draw-down of carry-forward reserves to fund one-time expenses over the base-operating budget.

The 2014-15 to 2016-17 proposed operating budget 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 2014-15 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 drawdown is arrived at and provides the complete budget picture. Table C below shows the consolidation of the 2014-15 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.

In the 2013-14 fiscal year the university began a review of financial activities being recorded in its various funds. The objective of this review is to better align university operations with the purpose of each fund, which we anticipate may result in certain activities and balances being transferred from Trust funds to the Operating fund. This shift will improve accountability and provide for better monitoring of activities and balances that are core to the university's mandate. The review is expected to conclude during the 2014-15 fiscal year.

TABLE A- OPERATING BUDGET

Queen's University
2014-15 to 2016-17 Operating Budget (\$M)

	Budget 2013-14	Budget Variance	Budget 2014-15	Budget 2015-16	Budget 2016-17
TOTAL OPERATING REVENUES	\$ 456.5	\$ 18.5	\$ 475.0	\$ 494.7	\$ 514.8
EXPENSE					
Faculties and Schools Allocations	\$ 264.1	\$ 6.8	\$ 270.9	\$ 292.3	\$ 312.2
Shared Services Allocations	\$ 165.9	\$ 1.8	\$ 167.7	\$ 170.5	\$ 169.8
Infrastructure Renewal	\$ 2.8	\$ 1.8	\$ 4.6	\$ 4.6	\$ 4.6
Board Priorities & Compliance	\$ -	\$ 0.9	\$ 0.9	\$ 1.0	\$ 0.3
Contingency	\$ 1.5	\$ 0.3	\$ 1.8	\$ 1.8	\$ 1.8
Flow Through Expenses, net of recoveries	\$ 9.9	\$ 1.6	\$ 11.5	\$ 10.5	\$ 10.7
Indirect Costs of Research to External Entities	\$ 1.8	\$ (0.2)	\$ 1.5	\$ 1.5	\$ 1.5
<i>To Be Allocated</i>	<i>\$ -</i>	<i>\$ 2.3</i>	<i>\$ 2.3</i>	<i>\$ 0.4</i>	<i>\$ 1.6</i>
TOTAL OPERATING EXPENDITURES	\$ 446.0	\$ 15.3	\$ 461.3	\$ 482.6	\$ 502.5
Net Surplus before Capital Expenditures	\$ 10.4	\$ 3.2	\$ 13.7	\$ 12.2	\$ 12.3
Transfer to Capital Budget	\$ 13.8	\$ -	\$ 13.8	\$ 12.3	\$ 12.3
Unit Expenses greater than Budget Allocation	\$ 6.0	\$ 1.5	\$ 7.5	TBD	TBD
Net Budget Surplus (Deficit)	\$ (9.4)	\$ 1.7	\$ (7.7)	\$ (0.2)	\$ (0.0)
Draw down of Central Cash Reserves*	\$ 3.3	\$ (3.1)	\$ 0.2	\$ 0.2	\$ 0.1
Draw down of Unit Carryforward balances	\$ 6.0	\$ (6.0)	\$ 7.5	TBD	TBD
Net Surplus (Deficit)	\$ -	\$ -	\$ 0.0	\$ 0.0	\$ 0.0

*The drawdown of cash reserves is for Talent Management Initiative

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

Queen's University 2014-15 Operating Budget (\$M)

	Budget 2014-15
Centrally budgeted revenues	\$ 475.0
Unit budgeted revenues over and above central allocations	\$ 20.2
TOTAL OPERATING REVENUES	\$ 495.2
EXPENSE	
Faculties and Schools Allocations	\$ 270.9
Shared Services Allocations	\$ 167.7
Unit expenses greater than allocation	\$ 27.8
Infrastructure Renewal	\$ 4.6
Board Priorities & Compliance	\$ 0.9
Contingency	\$ 1.8
Flow Through Expenses, net of recoveries	\$ 11.5
Indirect Costs of Research to External Entities	\$ 1.5
<i>To Be Allocated</i>	\$ 2.3
TOTAL OPERATING EXPENDITURES	\$ 489.1
Net Surplus before Capital Expenditures	\$ 6.1
Transfer to Capital Budget	\$ 13.8
Net Budget Surplus (Deficit)	\$ (7.7)
Draw down of Central Cash Reserves*	\$ 0.2
Draw down of Unit Carryforward balances	\$ 7.5
Net Surplus (Deficit)	\$ 0.0

*The drawdown of cash reserves is for Talent Management Initiative

TABLE C – OPERATING BUDGET BY REVENUE AND EXPENSE

2014-15 Queen's University Operating Budget (000's)	
REVENUE	
Grants and Contracts	205,149
Fees	256,608
Sales and Service	6,685
Other	9,152
Donations	1,477
Investment Income	12,417
	491,488
EXPENSES	
Salaries and benefits	340,289
Supplies and other expenses	66,197
Student Assistance	29,728
Externally Contracted Services	5,407
Travel	7,538
Utilities and Insurance	19,645
Renovations and Alterations	2,303
Contingency	5,373
Interfund Transfers out / (in)	22,674
	499,153
Surplus / (deficit)	(7,665)

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.

Possible items that may be supported by the university fund include:

- Administrative systems;
- Contingency;
- Deferred maintenance;
- Innovation;
- Pension solvency debt;
- Research;
- Toronto location.

A number of factors were employed this year and prior to this year to achieve a balance budget, including:

- Introduction of the activity-based budget model to put in place incentives to grow revenues, reduce direct costs, and create transparency around the budget;
- Reduction in pension special payments resulting from negotiated plan changes and lower interest rates, generating significant savings on solvency interest and going concern payments (the low interest rates produce a short-term benefit but have a negative long-term impact on the pension deficit);
- Tuition increases within the provincial government's regulated framework;
- Modest enrolment increase, both graduate and undergraduate;
- Additional revenues from residences;
- Utility cost savings achieved through forward contract gas purchases;
- Holding shared service discretionary budgets flat year over year between 2013-14 and 2014-15.

Also included in the 2014-15 to 2016-17 budget are continuing allocations that began in 2013-14 and were made to address risks that were identified in previous budgets. A contingency budget of \$1.5M and the \$2.8M allocation for infrastructure renewal, which was used to support technology infrastructure and (begin to) address deferred maintenance in 2013-14; have been increased to \$1.8M and \$4.6M respectively in 2014-15.

3.2 Draw-down of Carry-forward Balances/Reserves

The 2014-15 budget reflects a deficit of \$7.7M reduced to \$0M through the draw-down of reserves. The budget relies on a modest draw-down of central reserves in all three years of the planning timeframe to fund the talent management initiative. A draw-down of \$7.5M from unit carry-forward balances is projected for 2014-15 based on the units' budget submissions. This drawdown of carry-forwards represents 1.6% of total unit expenditures. This is a very cautious estimate of unit draw-downs. In past years actual draw-downs have routinely been 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 much lower in 2014-15 too. The unit drawdowns in 2015-16 and 2016-17 are still to be determined. Preliminary projections based on the multi-year budget submissions that were submitted during the 2014-15 budget planning cycle indicate that carry-forwards will not be drawn down in either 2015-16 or 2016-17 and that surplus positions may add to the reserves in 2016-17. The preliminary projections are based on strong revenue growth, however additional costs associated with pension solvency payments may impact these projections.

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. Some units are using cash reserves to fund transition measures to move towards balanced budgets and are using these reserves to fund 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 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 2014-15 to 2016-17 Operating Budget includes a number of identified risks:

- Reliance on government grant support and tuition (both controlled by government) and the effect of further changes in government policy, most notable the outcome of the formula funding review that the government has indicated they will undertake in 2014-15;
- Collective agreements will expire during the 3 year planning timeframe and the outcome of future negotiations is unknown;
- Pension solvency debt;
- As noted later in the report, there is a significant investment required to support infrastructure renewal, both physical plant and technology (a larger allocation to support infrastructure renewal is included in this budget but still will only have a modest impact);
- While the operating budget has reduced its reliance on investment income from the PIF, there will always be a capital volatility risk.

4. Discussion of Major Revenues and Expenditures

4.1 Revenues

Enrolment

The recommendations from the Strategic Enrolment Management Group for enrolment in 2014-15 and 2015-16 are included as Appendix A of this report, together with the initial proposals from Faculties and Schools for 2016-17. The recommendations for 2014-15 and 2015-16 go to Queen's Senate for approval on April 29, 2014.

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 2014-15 to 2016-17 operating budget incorporates the recommendations for 2014-15 and 2015-16 and the initial proposals for 2016-17.

The Strategic Enrolment Management Group, which is chaired by the Provost, has developed a long-term strategic enrolment management framework that was approved at senate in March. The framework will be 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 42.5% of budgeted operating revenues in 2014-15 down from 44% in 2013-14. The Government fully funded actual undergraduate growth for fiscal year 2013-14. Queen's 2014-15 to 2016-17 Operating Budget incorporates modest enrolment growth at the undergraduate level for the first year with larger growth proposed for 2015-16 and beyond. This growth is contingent upon our ability to accommodate first year growth in the new residences, as well as, of course, government support for the growth. The provincial government's draft Strategic Mandate Agreement for Queen's indicates that the level of growth that Queen's was planning at the undergraduate level was in line with their expectations. This does not, however, eliminate the risk that growth will be less than fully funded during the three year planning timeframe.

As part of the draft Strategic Mandate Agreement the government has provided guaranteed graduate growth funded spaces for all three years of the planning timeframe. These spaces will provide full funding for all growth that is planned under the three year enrolment plan. The government has allocated less than half of the 4,350 spaces that were previously announced, and indications are that the remaining spaces will be used to support growth in years after 2016-17.

Beginning in 2013-14, the provincial government implemented grant reductions, which it has termed "efficiency savings". These reductions cut funding to universities by \$52M in 2014-15. These are permanent base reductions and will also affect the per-student funding that is received for any enrolment growth in the future. The effect on Queen's is a permanent base reduction of \$3.3M in 2014-15. In addition, the government has also implemented annual reductions to our grant by \$750 for every undergraduate and master's level international student, which commenced with new student admission in 2013-14. This will reduce our grant by \$337K in 2014-15 increasing to \$531K by 2016-17. The government is also reducing the grant we receive to pay municipal taxes by \$75 for every registered international student, except those in doctoral programs. This has a negative effect of \$93K in 2014-15 rising to \$99K by 2016-17.

Provincial Government Grant Revenue (000,000's)

	Budget 2013-14	Actuals 2013-14	Budget 2014-15	Y/Y Budget Change	Budget 2015-16	Budget 2016-17
Operating Grants						
Basic Operating Grant (BOG)	\$ 152.0	\$ 152.2	\$ 150.3	\$ (1.7)	\$ 148.0	\$ 147.8
Performance Fund Grant	\$ 1.8	\$ 2.1	\$ 2.1	\$ 0.3	\$ 2.1	\$ 2.1
U/G Accessibility Funding	\$ 8.1	\$ 7.1	\$ 10.4	\$ 2.3	\$ 14.2	\$ 17.5
Graduate Accessibility Funding	\$ 7.8	\$ 6.8	\$ 8.7	\$ 0.9	\$ 9.3	\$ 9.9
Quality Improvement Fund	\$ 6.9	\$ 6.9	\$ 6.9	\$ -	\$ 6.9	\$ 6.9
Research Infrastructure	\$ 1.9	\$ 2.1	\$ 2.0	\$ 0.1	\$ 1.8	\$ 1.8
Ontario Operating Grants	\$ 178.5	\$ 177.3	\$ 180.4	\$ 1.9	\$ 182.3	\$ 186.1
Earmarked Grants						
Tax Grant	\$ 1.4	\$ 1.5	\$ 1.5	\$ 0.0	\$ 1.5	\$ 1.5
Special Accessibility	\$ 0.4	\$ 0.5	\$ 0.4	\$ -	\$ 0.4	\$ 0.4
Regional Assessment Resource Centre	\$ 1.0	\$ 1.0	\$ 1.0	\$ -	\$ -	\$ -
Targetted programs*	\$ 8.3	\$ 8.5	\$ 8.5	\$ 0.2	\$ 8.5	\$ 8.6
Research Performance Provincial	\$ 0.1		\$ -	\$ (0.1)	\$ -	\$ -
Clinical Education Funding	\$ 0.6	\$ 0.6	\$ 0.6	\$ -	\$ 0.6	\$ 0.6
Total Earmarked Grants	\$ 11.7	\$ 12.1	\$ 11.9	\$ 0.2	\$ 10.9	\$ 11.0
Total Provincial Grants	\$ 190.2	\$ 189.3	\$ 192.3	\$ 2.1	\$ 193.2	\$ 197.1

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

4.1.2. Federal Grant

The Federal Indirect Costs of Research Program (FICP) is the only source of federal funding Queen's receives in its operating budget. The FICP 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 2014-15, the total FICP grant has been projected to be \$9.5M, equal to the grant received in 2013-14. The federal funding received by Queen's faculty members that this grant supports is approximately \$59M.

4.1.3 Tuition

In March 2013 the Province announced a four-year tuition policy 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. Tuition for existing students in professional and graduate programs can be increased by only 4%. This effectively means that upper-year professional and graduate students are treated as if they were still under the old framework, which had a maximum increase of 4% in upper years. Overall, aggregate tuition fee revenue increases across the institution must not exceed 3% (aside from revenue flowing from enrolment growth). Fee increases are tied to both the Student Access Guarantee and a continued requirement that 10% of all revenue increases from tuition be set aside for student assistance.

The 2014-15 to 2016-17 budget projections use tuition fee increases as approved at the March Board of Trustees meeting (see Appendix B). Domestic tuition fees are set to the maximum allowable for most undergraduate and professional programs. It is not possible to increase tuition in all programs by the maximum allowable and remain within the 3% cap. The student-weighted average of the proposed increases in tuition fees across all programs is being maximized to the 3% cap for all three years in the planning timeframe.

Tuition fees for students in doctoral-stream Master's and doctoral programs have been frozen for several years. Fees for these students have been approved to increase by 2.5% in 2014-15 in order to maximize our revenues under the 3% tuition cap. This increase will still maintain our competitiveness with programs at other Ontario research-intensive universities while providing some increased revenues to support the delivery and maintain the quality of our graduate programs. In order to align fee increases in doctoral-stream Master's and doctoral programs with the students' funding packages these fees will increase as of September 1st, 2014 as opposed to May 1st, 2014.

Tuition fees for international students in most undergraduate and some professional graduate programs have been budgeted to recover the grant reduction imposed by the Provincial Government, resulting in increases of up to 11% for incoming students with limits of 5% for continuing students.

4.1.4 Investment Income- Global Financial Market Conditions

The decline in the financial markets in late 2008 and early 2009 had a substantial impact on University investments. Since then, markets have broadly recovered, although they have been susceptible to further volatility. Market volatility can have a significant impact on investment holdings and financial planning.

The University has two investment portfolios, the Pooled Endowment Fund and the Pooled Investment Fund.

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

The Pooled Investment Fund ("PIF") is made up of reserve funds and unspent balances. In August 2011 the Investment and Finance Committees agreed to withdraw all sinking fund balances held within the PIF, resulting in the withdrawal of over \$19M, accounting for some of the reduced market value in the table below. The sinking fund balances have been invested separately.

In the past, spending from the PIF has been based on a percentage of mean assets, even in periods when returns have been weak. As such, the PIF is currently below the book value of cash contributions. Due to the PIF's primary objective to preserve the nominal capital of the fund, the decision was made to limit the reliance on income from the PIF. Thus commencing in 2012-13, budgeted income from the PIF was reduced to \$4.2M. This is reflected in the three year budget. A priority for the use of income earned beyond \$4.2M would be to reduce any accumulated operating deficit or support future capital investments or maintenance.

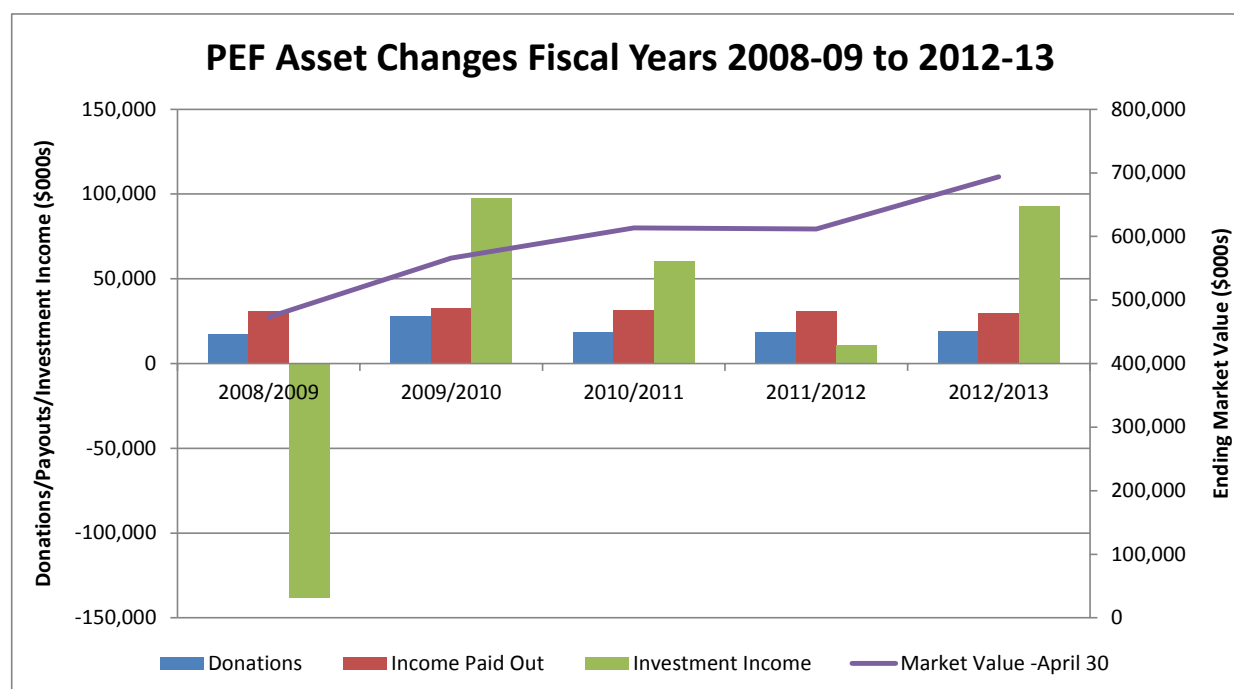
Investment Fund balances are shown in the table below:

Investment Portfolios (000's)

	Market Value April 30, 2010	Market Value Apr 30, 2011	Market Value April 30,2012	Market Value April 30,2013	Proj Mkt Val* April 30,2014
Pooled Investment Fund (PIF)	148,797	196,185	168,436	156,463	173,000
Pooled Endowment Fund (PEF)	565,852	613,440	611,732	694,010	775,000
Total	714,649	809,625	780,168	850,473	948,000

*Market value is reduced by year end payout

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 2012-13 fiscal year was approximately \$694 million. Since then, the PEF has continued to grow amidst a positive market environment. The estimated market value for the end of the 2013-14 fiscal year is roughly \$775 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. As 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 the Board approved a two-year adjustment to the PEF payout for 2014-15 and 2015-16 that maintains the hybrid formula and implements a long-term payout target of 3.7%, as well as adding upper and lower bands.

The table below shows the current and 2014-15 income from the PEF based on the Board approved payout. The income from the PEF supports the operating budget by providing funding for student assistance, chairs, and the general operating budget (via the university fund). The budget conservatively assumes stable payout rates.

Projected Endowment Income

(\$Millions)	2013-14	2014-15	2015-16
General Operating Income	3.3	3.4	3.4
Student Assistance	10.1	10.9	10.9
Chairs, Departmental and other funds	10.6	11.4	11.4
Total Projected Endowment Income	24.0	25.8	25.8

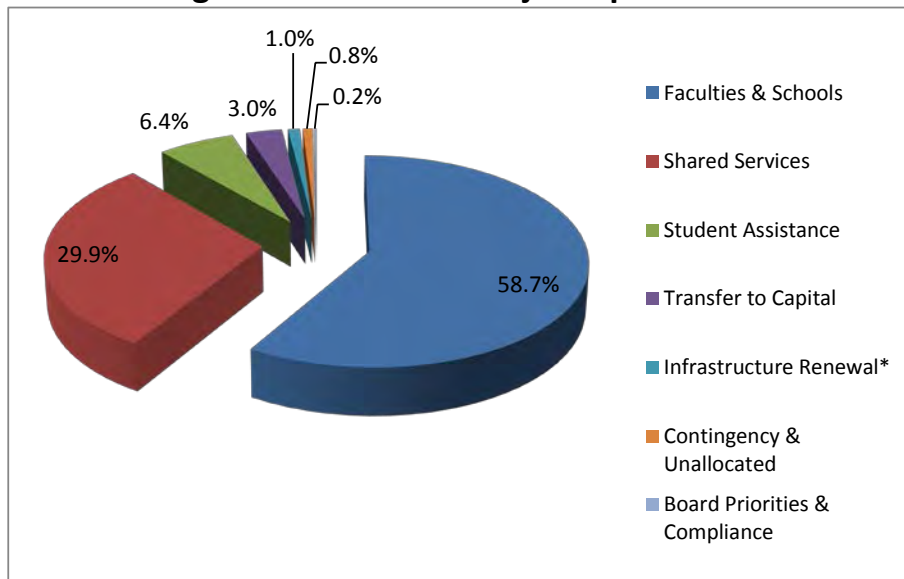
Projected Payout rate per Hybrid Formula (dollars)	0.0924	0.0973	0.0973
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4.2 Expenditures

4.2.1 Allocations

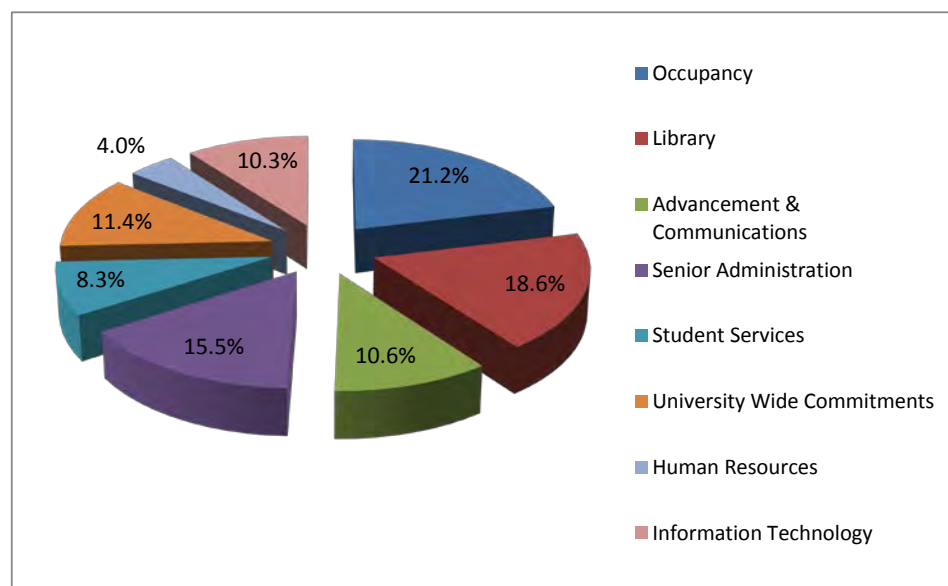
Figure 1 below shows a breakdown of budget allocations in the 2014-15 Operating Budget. Two-thirds of the operating budget is allocated directly to support the academic enterprise through allocations to the Faculties and Schools and student assistance. A transfer to capital from operating is required 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



* This only represents the incremental investment in Infrastructure Renewal, not the \$2.7M already included in the budget.

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 26.9% of Shared Service allocations with Information Technology Services and Occupancy costs representing 10.3% and 21.2% 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	16.1	44.7%
Operations/Maintenance	15.4	42.7%
Deferred Maintenance	2.7	7.5%
Solid Waste	0.5	1.5%
Insurance (Net of recoveries)	1.0	2.9%
Taxes(Net of grant received)	0.3	0.8%

The university fund was used to protect the Faculties and Schools whose 2014-15 net budget was less than their final 2012-13 budget by providing them with additional funds beyond their net budgets to set their budgets (after the deduction of indirect costs) equal to the 2012-13 levels. The fund was also used to support the transfer from the operating budget to the capital budget, and to address strategic priorities, including infrastructure renewal, 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.

Approximately \$11.5M 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 they receive in membership fees, Ontario Health Insurance billings and Student Activity Fees. Approximately \$2.8M 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.

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 ensure their total student assistance funding is equivalent to the cumulative annual set aside of a share of domestic tuition revenue, currently set at 10% of 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 \$29.6M in 2014-15. The 2014-15 Operating Budget does not include an incremental allocation over the 2013-14 level for student aid. An increase was not required due to cumulated student aid reserves that are available for both Undergraduate and Graduate student assistance. These reserves allowed us to hold these budgets steady for 2014-15; an increase to one or both of these budgets will almost certainly be required for the 2015-16 budget because of continuing growth in enrolment and costs of attendance for students. This increase is not currently reflected because a decision will be made on the level of the increase during the 2015-16 budget planning cycle, and also because the existing funding level is sufficient for the University to meet its regulatory and strategic objectives. Through the generosity of donors, income from the University's endowment funds is available to enhance the support to Queen's students by providing an additional \$10M annually in student assistance. Student financial support is a priority for the Initiative Campaign.

4.2.3 Compensation

The new 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 modelled based on the 10 year historic CPI rate.

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	Jun 30, 2014
Kingston Technicians	CUPE 254	Jun 30, 2014
Library Technicians	CUPE 1302	Jun 30, 2014
Academic Assistants	USW 2010-01	Aug 31, 2016
General Support Staff	USW 2010	Dec 31, 2014
Queen's University Staff Association*	QUSA	Jun 30, 2014
Queen's University Faculty Association	QUFA	April 30, 2015
Registered Nurses & Nurse Practitioners	ONA 67	Mar 31, 2014
Graduate TA's / TF's	PSAC 901-1	April 30, 2013
Allied Health Care Professional FHT	OPSEU 452	June 30, 2015
Post Doctoral Fellows	PSAC 901-2	Ongoing
* Going forward agreement will be linked to USW 2010 outcomes.		

4.2.4 Queen's Pension Plan (QPP) Deficit

The pension plan's unfunded liability is the most significant financial issue facing Queen's at present.

The most recent triennial QPP actuarial valuation was effective August 31, 2011, and established the liability shown below:

Going-Concern Deficit*:	\$151.6M (\$86M Aug. 31, 2008)
Solvency Shortfall:	\$332.3M (\$69M Aug. 31, 2008)

*Market basis. The valuation has been filed on a smoothed basis of \$126.4M (\$44.6M Aug. 31, 2008), thus reducing the required special payments.

The University qualified for Stage 1 temporary solvency relief under provincial pension regulations and thus is exempt from solvency payments for three years. The special payments to fund the going concern deficit are \$14.4M annually and have been built into budget projections. University contributions are now 13.51% of pensionable earnings, up from 10.4% prior to August 31, 2011.

Our actuaries, Mercer (Canada) Limited, recently prepared an updated pension plan valuation as of August 31, 2013. The going concern deficit increased to \$164.0M on a smoothed basis. Smoothing incorporates plan gains or losses on a more gradual basis over time and is the basis used to submit valuations to pension regulators. On a market basis the going concern deficit declined to \$108.1 million. The solvency shortfall fell to \$291.8M. Improvements are due primarily to strong returns on pension plan assets.

Queen's will apply for Stage 2 solvency relief in 2014-15, which coincides with when the university will file the next pension plan valuation with regulators. Stage 2 relief allows the solvency payments to be

amortized over 10 years as opposed to 5 years. The University's obligation to cover the deficits will be determined from its August 31, 2014 valuation, but based on August 31, 2013 figures the going concern special payments will increase by \$5M (1.5% of pensionable earnings). These additional payments will commence in September 2015. The Government of Ontario recently passed changes to the Pension Benefits Act which provides universities with a choice to amortize the solvency deficit over a 10 year period, or take advantage of an additional 3 year extension to pension solvency relief and amortize the solvency deficit over the remaining 7 years of Stage 2 relief. If the University were to begin making solvency payments in the 2015-16 fiscal year, the August 2013 calculations imply solvency payments of \$16M annually, roughly 5.5% of pensionable earnings. This figure assumes the university will qualify for Stage 2 relief.

Current budget projections for 2015-16 and 2016-17 do not include increased pension payments. Decisions on departmental contribution rates for these years will be made as part of the 2015-16 budgeting process.

The University is looking at all options to reduce the on-going operating budget effect of pension solvency special payments, including options that might lead to permanent solvency relief. Government policy encourages the conversion of single-employer plans to Jointly Sponsored Pension Plans, which are not required to make solvency payments, but the legislative framework is not yet in place. In the meantime, the university has begun exploring the idea of merging the QPP with CAAT, the JSPP for colleges in Ontario.

5.0 Operating Budget Cumulative Deficit

The operating budget deficit at April 30, 2013 was \$8.1M. While the University has had small operating budget deficits in the past, the bulk of the deficit is a result of the 2008-09 market down turn, with significant realized losses in the Pooled Investment Fund. The University reduced its reliance on the Pooled Investment Fund in 2012-13 and as a result of strong market returns in the fiscal year to date there will be surplus investment returns, which will reduce the operating budget deficit at April 30, 2014. Current investment income projections indicate that this deficit will be eliminated this year; any remaining cumulative deficit will be managed in the same way moving forward until it is eliminated.

6.0 Broader Financial Picture

The operating budget represents approximately 55% to 60% of total university expenditures depending on annual levels of research funding and donations. As is the case in many other universities, the Queen's Board of Trustees approves the Operating Budget.

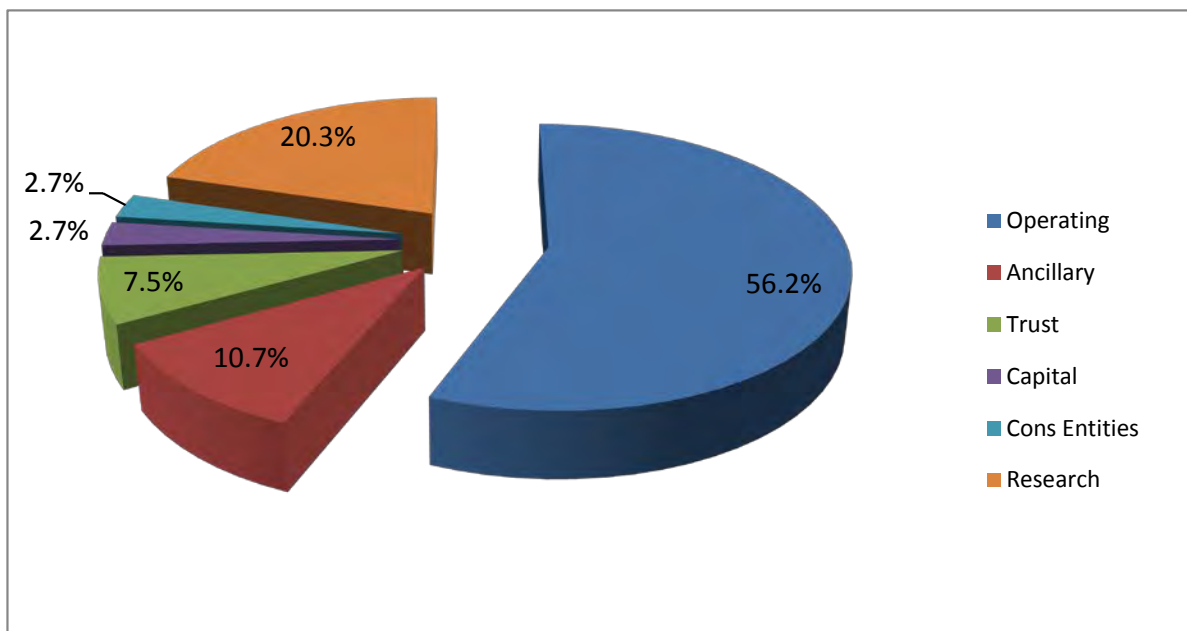
Total university revenues and expenses are captured in several funds: Operating; Ancillary; Research; Consolidated Entities; Trust & Endowment; and Capital. The expenditures accounted for in Research, and Trust & Endowment Funds are substantially dictated by the grantors and donors. Therefore, the

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 that occur in each fund. The percentages are based on the 2012-13 expenditures.

Illustration of Approximate Percentage Breakdown of Expenditures by Fund

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 this year's budget document, in addition to presenting information on the Capital and Ancillary Budgets information on donations to trust and endowment funds is presented. This information is being presented as part of ongoing efforts to provide a more comprehensive picture of university finances.

6.1 Capital Budget

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

Internal capital loans reflect the use of committed cash reserves for payment of capital projects and are being amortized over a number of years. A new policy for internal loans is currently going through the internal approval process.

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

TABLE B: CAPITAL BUDGET ALLOCATION

Queen's University 2013-14 to 2016-17 Capital Budget Allocations from Operating (000's)				
	Budget 2013-14	Budget 2014-15	Budget 2015-16	Budget 2016-17
Grant Revenue				
MTCU Facilities Renewal Fund	\$ 1,046	\$ 1,086	\$ 1,086	\$ 1,086
MTCU Graduate Capital	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700
Total Revenue	\$ 2,746	\$ 2,786	\$ 2,786	\$ 2,786
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	\$ 223	\$ 223
Chernoff Hall	\$ 900	\$ 900	\$ 900	\$ 900
Electrical Substation	\$ 900	\$ 900	\$ 900	\$ 900
CoGeneration Facility	\$ 1,064	\$ 1,064	\$ 1,064	\$ 1,064
Richardson Hall & University Ave	\$ 1,500	\$ 1,500	\$ -	\$ -
Tools for Research Administration at Queen's (TRAQ)	\$ 640	\$ 640	\$ 640	\$ 640
Boiler #8	\$ 167	\$ 167	\$ 167	\$ 167
Deferred Maintenance				
MTCU Facilities Renewal Fund	\$ 1,046	\$ 1,086	\$ 1,086	\$ 1,086
Total Expenses	\$ 16,589	\$ 16,629	\$ 15,129	\$ 15,129
	\$ -	\$ -	\$ -	\$ -
Budget Surplus (Deficit)	\$ (13,843)	\$ (13,843)	\$ (12,343)	\$ (12,343)
Transfer from Operating Budget	\$ 13,843	\$ 13,843	\$ 12,343	\$ 12,343

With the exception of the TRAQ project shown in the table above, all of the capital projects have been completed and payments are for principal and interest payments on either external or internal loans.

Not included in the table above is \$2.7M in deferred maintenance funding which is included in occupancy costs, and \$4.6M in infrastructure renewal funding from the University Fund. The transfer to capital is reduced from \$13.8M to \$12.3M in 2015-16 when the loan for Richardson Hall renovations and University Avenue restoration is retired. These savings of \$1.5M are reinvested back into deferred maintenance expenses raising the previous \$2.7M allocation to \$4.2M.

6.1.1 Major Capital Projects

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

The following table shows the capital expenditures for Board approved projects.

PROJECT NAME	PROJECT COSTS		
	Actuals at Feb'14	Total Projected Costs	Approved Budget
IN PROCESS:			
Isabel Bader Centre for the Performing Arts*	60,355	80,500	80,500
New Residence Buildings	7,190	63,000	70,000
Reactor Materials Testing Laboratory	11,800	18,355	17,495
Ellis Hall - Innovative Learning Renovation	1,323	2,270	2,270
Innovation Park - Micro / Nano Facility	67	2,000	2,000
SUBTOTAL - PROJECTS IN PROCESS	80,735	166,125	172,265
COMPLETED:			
School of Medicine	74,881	76,400	76,846
Jean Royce - Food Services	1,569	1,600	2,204
JDUC - Sidewalk Café	1,409	1,425	1,515
SUBTOTAL - PROJECTS COMPLETED	77,859	79,425	80,565
IN PLANNING:			
Engineering and Applied Science	312	316	300
GRAND TOTAL	158,906	245,866	253,130
% OF APPROVED BUDGET	63%	97%	

*Includes the Tett Centre

The major capital project approval process has been revised to reflect changes in governance committees, to provide clarity in the approval process and to amend the threshold for projects requiring Board of Trustees approval.

6.1.2 Deferred Maintenance

MTCU funded a Facilities Condition Audit for all Ontario Universities in 2010-11 and the data is stored in a common software system.

The result for Queen's was \$213M of deferred maintenance broken down as follows:

Facilities Condition Audit	
Deferred Maintenance	
Campus	164,000
Residences	48,800
	212,800

In addition, there is an estimated \$30M of campus infrastructure (underground systems) deferred maintenance. The audit broke down the deferred maintenance into 5 priorities; the Priority 1 issues are considered critical and must be dealt with immediately and priority 2 issues must be dealt with within 1-2 years. Maintenance requirements in these two categories amounted to \$2M and \$39M respectively.

Each year the deferred maintenance backlog is reduced by funds allocated from the operating budget and the province. This is offset by further deterioration of buildings and infrastructure and the impact of inflation.

As indicated above, the base allocation from the operating budget is \$4.2M, of which \$1.5M is currently allocated to the refurbishment of Richardson Hall and University Ave, completed capital projects which addressed deferred maintenance. Beginning in 2015-16, the allocation for deferred maintenance from the operating budget will return to \$4.2M. In 2013-14 an additional \$1.4M was allocated from the University Fund. This allocation will be increased to \$2.1M in 2014-15.

In addition, the University receives \$1.1M of annual provincial funding for deferred maintenance under the Facilities Renewal Program, which is primarily based on Queen's system share. The government recently announced that funding would be increased for facilities renewal beginning in 2015-16 to address deferred maintenance at colleges and universities. The plan includes a phasing in of additional renewal funding. Planned new investment in 2015-16 and 2016-17 would increase current funding levels to a provincial total of \$40M annually. The increase is not reflected in the budget because we do not yet have sufficient information to determine the impact on Queen's.

6.2. 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.

A full review of Ancillary Operations will be undertaken in 2014-15. The review will include looking at, current management structure; alternative management structures; financial position; contribution to University operations; overhead policies and how they are treated under the new budget model. Residences, Community Housing and Event Services were charged a higher overhead rate in 2011-12, resulting in over \$500K in additional overhead contributions. There are also additional contributions made by these units to support the operating budget as shown in the budget projections below. These contributions from ancillaries will continue in the 2014-15 to 2016-17 fiscal years. In addition, Residences, Community Housing and Events Services are providing direct contributions to help support the Student Affairs portfolio. In addition to these contributions, Residences and Community Housing have reserves that are funded each year and are built into their budgets to ensure funds are available to address deferred maintenance and to mitigate against occupancy shortfalls. The construction of the two new residence buildings has begun and the buildings are expected to open in fiscal 2015-16. The budget for the residences is \$70M and is funded through debt financing.

The following table shows the 2014-15 Budgets for Ancillary Operations. Residences, Event Services, Community Housing and Parking are projecting deficits.

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 for a 40 year return on investment and allowed for deficits over the 30 years while the debt is being repaid. Upon the repayment of the debt a further ten years is required to eliminate the cumulative deficit. Parking 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 deficit in Residences is due to the interest payments on the debt for the new residences. The corresponding revenue from the new fees that these residences will generate will not be seen until the residences open in fiscal 2015-16. The new revenues that begin in 2015-16 will more than cover the debt repayment in future years.

The deficit in Community Housing relates to a planned drawdown of reserves to address repairs and alterations required as part of the deferred maintenance of properties. The Community Housing reserves were built in the past with the expectation that they would be used in the future to address maintenance issues as required.

The deficit in Event Services is related to a transfer of funds from Event Services to support operations within the Student Affairs portfolio. This deficit is not a result of operations within Event Services. The

transfer to Student Affairs operations was planned as part of their budget submission and this transfer creates a deficit which then draws down the previously accumulated reserve within Event Services. The figures shown for the U/G Parking structure (shared 50/50 with Kingston General Hospital) represent Queen's share.

2014-15 ANCILLARY BUDGET (000's)								
	Residence	Event Services	Community Housing	Parking	Creative Design	Computer Store	Donald Gordon Centre	Stuart St. Underground Parking
REVENUE	52,693	3,881	5,666	2,963	220	7,500	4,184	984
EXPENDITURE								
Salaries & Benefits	7,553	1,229	1,220	293	-	660	-	75
External Contracts	19,437	2,259	220	640	30	-	1,750	43
Utilities	3,669	188	896	271	-	-	250	53
Repairs & Alter.	5,099	-	1,100	60	-	-	185	28
Debt Servicing	7,814	23	111	3,319	-	-	823	323
Supplies & Misc.	5,759	108	1,363	56	17	6,796	1,012	40
Deferred Maintenance	-	-	-	-	-	-	80	20
Total Exp excl Overhead	49,331	3,807	4,910	4,639	47	7,456	4,100	582
Overhead	2,326	402	883	100	8	44	73	-
Additional Contributions	3,138	44	158	-	-	-	-	-
Total Expenditures	54,795	4,253	5,951	4,739	55	7,500	4,173	582
NET SURPLUS (DEFICIT)	(2,102)	(372)	(285)	(1,776)	165	-	11	402
Planned Allocation from/(to) Reserves	2,102	372	285	(525)				
SURPLUS (DEFICIT)	-	-	-	(2,301)	165	-	11	402

The Consolidated Entities are composed of PARTEQ Innovations, and Queen's Centre Enterprise Development (QCED).

2014-15 CONSOLIDATED ENTITIES BUDGET (000's)		
	PARTEQ	QCED Inc.
REVENUE	3,726	799
EXPENDITURE		
Salaries & Benefits	1,406	194
External Contracts	146	523
Utilities	-	-
Repairs & Alter.	-	-
Debt Servicing	114	-
Supplies & Misc.	2,195	58
Deferred Maintenance	-	-
Total Expenditures	3,861	775
SURPLUS (DEFICIT)	(135)	24

PARTEQ is projecting a deficit of \$135K. A small portion of the deficit (\$35k) is due to debt servicing. The debt servicing is interest payable to Queen's University on amounts borrowed from Queen's University. There is no external interest (or principal) included in this amount. The control structure of Green Centre is changing, as a result, PARTEQ will no longer control GCC as of May 1st 2014. PARTEQ has a year end of March and therefore one month of expenses related to the Green Centre is reflected in this budget. The remaining \$100K deficit is driven by losses in the Green Centre.

6.3 Research Fund

Research is a core component of the mission of Queen's University and is a cornerstone for providing the best possible educational experience for students. Queen's continues to be a leading research institution, part of an international network of similar research universities making significant global research contributions. Being a member of this international network and community means that Queen's is recognised for its excellence in research and its ability to attract students, partners and other forms of support.

In a national ranking prepared by Research Infosource Inc., Queen's ranks 10th in Canada in research intensity (sponsored research per faculty member) and 12th for total research income in 2012. Research productivity is a significant asset in faculty recruitment, in attracting graduate students with awards, and, ultimately in securing even higher levels of funding.

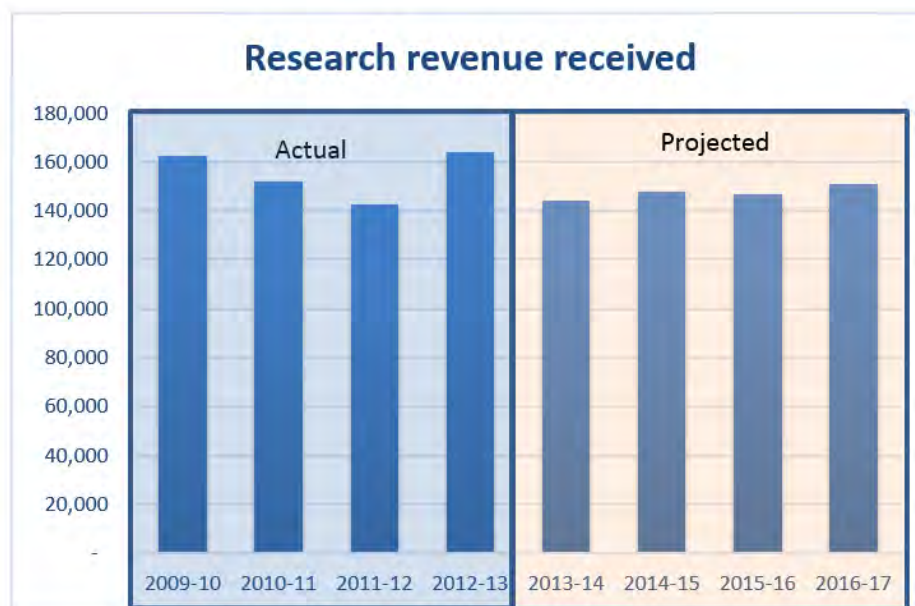
Research funding covers the direct cost of research, but only a portion of indirect costs such as financial management, contract administration, health and safety, physical infrastructure requirements, etc. A recent report issued by the Canadian Association of Business Officers and the

Canadian Association of University Administrators reported that the indirect cost of research was between 40% and 60% of direct research funding nationally. Queen's recovers between 10% and 15% of direct costs which is consistent with our peers. More success in research exerts pressure on operating and capital budgets because the physical and human capital resources that support research are paid for through these funds. 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.

In 2013-14, Queen's implemented a new policy on the indirect cost of sponsored research. The new policy flows the funding for indirect costs of research to the faculties and places the responsibility to manage the funds with the Deans.

Research funding can fluctuate from year to year depending on overall Queen's success rates, economic conditions, award cycles, and the number of funding applications submitted. Revenue can also fluctuate from year to year depending on timing of funding. The 2014 Federal Budget included a significant boost for research funding with the establishment of the new Canada First Research Excellence Fund beginning in 2015-16 as well as an additional \$46 million per year to the Tri-Council agencies beginning in 2014-15. The impact of Queen's share of this increase in funding will take some time to materialize in research revenues.

The table below provides a summary of research funding received over the past several years, together with conservative projections for future year funding. These projections are cash flow projections, and include amounts received for future years.



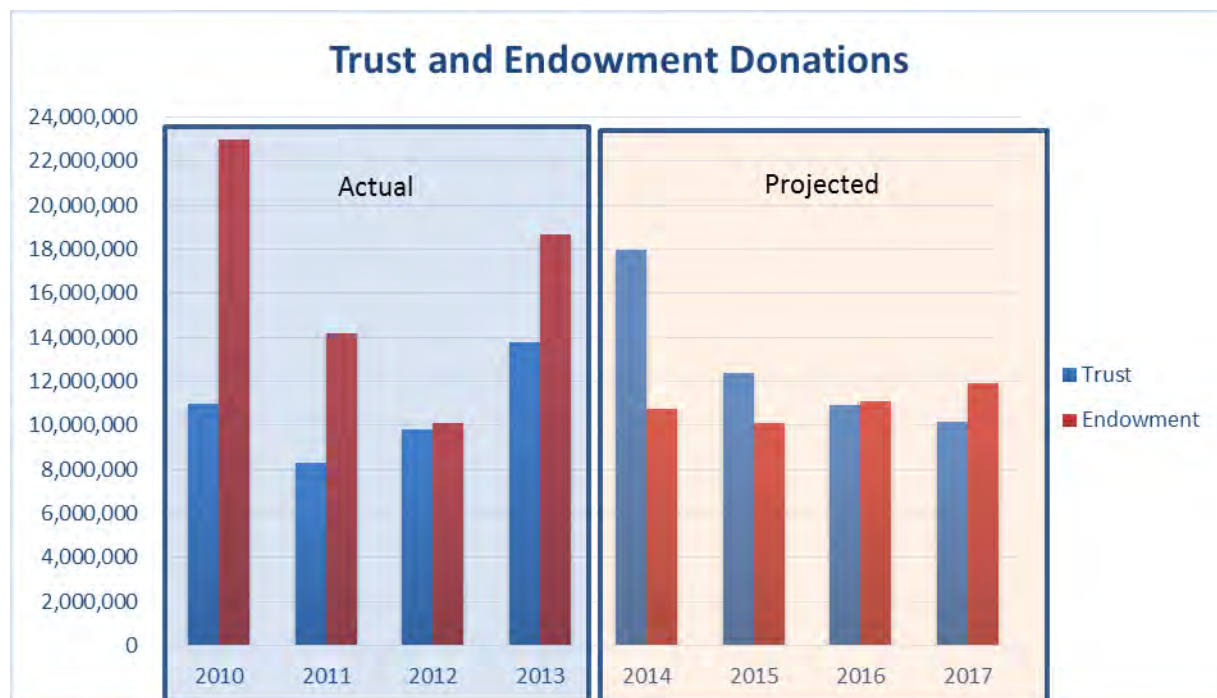
Research revenue in the audited financial statements is only recognized as expended. The balance is deferred.

6.4 Trust and Endowment Funds

Trust and Endowment funds capture funds received within the university that are restricted for specific purposes. In the 2013-14 fiscal year the university began a review of financial activities being recorded in its Trust funds. The objective of this review is to better align university operations with the purpose of each fund, and we anticipate certain activities and balances will be transferred from Trust Funds to the Operating fund as a result. This shift will provide for better monitoring of activities and balances that are core to the university's mandate. The review is expected to conclude during the 2014-15 fiscal year. Given the aforementioned review, efforts to produce forward looking information for trust and endowment funds have been focused on donations for the 2014-15 budget report.

The University has a fiduciary responsibility to ensure trust fund and endowment expenditures are in accordance with the related terms, typically a directed donation.

The chart below provides an overview of donations received in past years, as well as projected cash receipts in the future. Actual donation revenue may vary due to changing economic conditions or various other factors. Donations to trust funds in the chart represent expendable donations. 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. Where external donor restrictions are imposed, revenue is only recognized in the financial statements to the extent that expenditures are incurred. Donations to endowment funds in the chart represent capital donations that are maintained in perpetuity.



Investment of endowment capital generates revenue in the form of investment income which is available for spending. As was discussed in section 4.1.4, the Pooled Endowment Fund payout is

approved annually by the Board of Trustees as recommended by the Board's Investment Committee, 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 year operations. The formula results in a payout of 9.73 cents per unit for 2014-15, which represents a 5.3% increase from the 2013-14 payout of 9.24 cents per unit. The increase is attributable in part to the increase in the PEF unit value, as well as to the increase in the long-term target rate.

Queen's University at Kingston
2013-14 to 2015-16 Revenue Budget

TABLE 1

	Budget 2013-14	Budget 2014-15	Budget 2015-16	Budget 2016-17
Tuition Credit	\$ 204,459,976	\$ 220,596,524	\$ 238,718,697	\$ 255,539,694
Tuition Non-Credit	\$ 20,533,475	\$ 18,937,432	\$ 19,333,040	\$ 19,613,431
Student Assistance Levy	\$ 2,210,730	\$ 2,262,170	\$ 2,309,020	\$ 2,380,440
Other fees	\$ 6,312,378	\$ 6,574,244	\$ 6,659,562	\$ 6,754,946
Total Fees	\$ 233,516,559	\$ 248,370,370	\$ 267,020,319	\$ 284,288,511
Operating Grants				
Basic Operating Grant	\$ 152,017,033	\$ 150,313,647	\$ 148,022,636	\$ 147,862,420
Performance Fund Grant	\$ 1,802,925	\$ 2,088,535	\$ 2,088,535	\$ 2,088,535
U/G Accessibility Funding	\$ 8,100,652	\$ 10,427,864	\$ 14,157,695	\$ 17,505,696
Graduate Accessibility Funding	\$ 7,796,358	\$ 8,687,269	\$ 9,256,606	\$ 9,947,958
Quality Improvement Fund	\$ 6,837,692	\$ 6,908,774	\$ 6,908,774	\$ 6,908,774
Research Infrastructure	\$ 1,886,515	\$ 2,000,000	\$ 1,800,000	\$ 1,800,000
Ontario Operating Grants	\$ 178,441,175	\$ 180,426,089	\$ 182,234,246	\$ 186,113,383
Earmarked Grants				
Tax Grant	\$ 1,417,475	\$ 1,455,666	\$ 1,452,824	\$ 1,450,300
Special Accessibility	\$ 357,657	\$ 357,657	\$ 357,657	\$ 357,657
Regional Assessment Resource Centre	\$ 1,005,000	\$ 1,005,000	\$ -	\$ -
Targetted programs	\$ 8,257,715	\$ 8,477,991	\$ 8,514,461	\$ 8,551,032
Research Performance Provincial	\$ 80,000	\$ -	\$ -	\$ -
Clinical Education Funding	\$ 623,751	\$ 623,751	\$ 623,751	\$ 623,751
Total Earmarked Grants	\$ 11,741,598	\$ 11,920,065	\$ 10,948,693	\$ 10,982,740
Total Provincial Grants	\$ 190,182,774	\$ 192,346,154	\$ 193,182,939	\$ 197,096,123
Federal Grant	\$ 9,546,552	\$ 9,546,552	\$ 9,546,552	\$ 9,546,552
Other Revenue				
Unrestricted Donations and Bequests	\$ 1,750,000	\$ 1,340,000	\$ 1,340,000	\$ 1,340,000
Other Income	\$ 5,677,894	\$ 7,317,331	\$ 7,536,537	\$ 7,776,928
Research Overhead	\$ 4,000,000	\$ 3,900,000	\$ 3,900,000	\$ 3,900,000
Investment Income	\$ 11,776,497	\$ 12,170,099	\$ 12,221,092	\$ 10,864,877
Total Other Revenue	\$ 23,204,390	\$ 24,727,430	\$ 24,997,628	\$ 23,881,805
Total Revenues:	456,450,275	474,990,506	494,747,438	514,812,991

Queen's University at Kingston
2013-14 to 2016-17 Expense Budget

TABLE 2

	Budget 2013-14	Budget 2014-15	Budget Variance	Budget 2015-16	Budget 2016-17
Faculties and Schools					
Arts and Science	\$ 100,917,132	\$ 99,639,586	\$ (1,277,546)	\$ 109,751,211	\$ 118,825,404
Business	\$ 63,536,809	\$ 69,023,758	\$ 5,486,949	\$ 71,814,700	\$ 75,192,041
Health Sciences	\$ 39,859,875	\$ 39,922,091	\$ 62,216	\$ 44,083,121	\$ 46,373,785
Applied Science	\$ 27,623,759	\$ 27,588,381	\$ (35,378)	\$ 30,139,806	\$ 34,250,590
Law	\$ 8,002,283	\$ 9,666,271	\$ 1,663,988	\$ 10,908,837	\$ 11,979,282
Education	\$ 14,449,879	\$ 15,711,000	\$ 1,261,121	\$ 15,711,000	\$ 15,711,000
School of Policy Studies	\$ 6,148,874	\$ 5,780,088	\$ (368,786)	\$ 6,298,096	\$ 6,246,859
School of Urban & Regional Planning	\$ 1,005,975	\$ 1,005,975	\$ -	\$ 1,028,003	\$ 1,046,987
Bader International Study Centre	\$ 2,603,806	\$ 2,569,679	\$ (34,127)	\$ 2,569,679	\$ 2,569,679
Total Faculties and Schools	\$ 264,148,392	\$ 270,906,829	\$ 6,758,437	\$ 292,304,453	\$ 312,195,627
Shared Services					
Principal's Office	\$ 1,746,471	\$ 1,600,646	\$ (145,825)	\$ 1,607,374	\$ 1,610,519
Secretariat	\$ 789,423	\$ 929,893	\$ 140,470	\$ 930,998	\$ 931,515
Communications	\$ 1,598,514	\$ 1,727,924	\$ 129,410	\$ 1,730,430	\$ 1,731,601
Vice-Principal (Research)	\$ 5,327,583	\$ 5,458,179	\$ 130,596	\$ 5,702,484	\$ 5,713,845
Vice-Principal (Advancement)	\$ 12,825,110	\$ 12,959,238	\$ 134,128	\$ 12,977,510	\$ 11,086,051
Vice-Principal (Finance & Admin)	\$ 6,618,298	\$ 6,834,923	\$ 216,625	\$ 7,285,913	\$ 7,235,554
Provost & Vice-Principal (Academic)	\$ 4,820,800	\$ 3,837,322	\$ (983,477)	\$ 3,843,177	\$ 3,845,914
Student Affairs	\$ 11,276,124	\$ 9,669,277	\$ (1,606,847)	\$ 8,747,174	\$ 8,720,287
Library(operations & acquisitions)	\$ 25,333,493	\$ 25,709,784	\$ 376,292	\$ 25,946,061	\$ 26,056,501
Occupancy Costs(net of Shared Service Space Costs)	\$ 27,457,669	\$ 29,263,195	\$ 1,805,526	\$ 31,049,510	\$ 31,884,471
Environmental Health & Safety	\$ 1,263,818	\$ 1,424,571	\$ 160,754	\$ 1,454,189	\$ 1,481,347
ITS	\$ 13,127,129	\$ 14,254,286	\$ 1,127,157	\$ 15,028,998	\$ 15,041,951
Human Resources	\$ 5,666,511	\$ 5,549,397	\$ (117,114)	\$ 5,574,618	\$ 5,595,277
Graduate Studies	\$ 1,834,776	\$ 1,844,398	\$ 9,622	\$ 1,848,214	\$ 1,849,998
University Wide Benefits & Pension Special Payments	\$ 8,077,128	\$ 8,169,252	\$ 92,125	\$ 8,225,357	\$ 8,282,775
Need Based & UG Merit Student Assistance	\$ 16,214,294	\$ 16,214,294	\$ -	\$ 16,214,294	\$ 16,214,294
Graduate Students Assistance	\$ 13,367,706	\$ 13,367,706	\$ -	\$ 13,367,706	\$ 13,367,706
University Wide - Faculty	\$ 2,061,370	\$ 3,085,628	\$ 1,024,258	\$ 3,088,990	\$ 3,090,561
University Wide - Student	\$ 792,465	\$ 1,157,775	\$ 365,310	\$ 1,158,992	\$ 1,159,655
University Wide - Administration	\$ 1,518,439	\$ 1,265,049	\$ (253,390)	\$ 1,265,049	\$ 1,265,049
University Wide - Community	\$ 2,919,782	\$ 2,807,312	\$ (112,470)	\$ 2,810,581	\$ 2,812,109
Queen's National Scholars	\$ 314,059	\$ 400,000	\$ 85,941	\$ 600,000	\$ 800,000
Queen's Research Chairs	\$ 220,000	\$ 140,000	\$ (80,000)	\$ -	\$ -
Faculty Renewal Program	\$ 722,607	\$ -	\$ (722,607)	\$ -	\$ -
Total Shared Services	\$ 165,893,567	\$ 167,670,050	\$ 1,776,483	\$ 170,457,620	\$ 169,776,981
Infrastructure Renewal	\$ 2,800,000	\$ 4,600,000	\$ 1,800,000	\$ 4,600,000	\$ 4,600,000
Board Priorities & Compliance		\$ 915,000		\$ 964,000	\$ 300,000
Contingency	\$ 1,493,841	\$ 1,800,000	\$ 306,159	\$ 1,800,000	\$ 1,800,000
To Be Allocated	\$ -	\$ 2,340,000	\$ 2,340,000	\$ 370,000	\$ 1,615,800
Flow Through Expenses, net of Recoveries					
Municipal Tax Grant**	\$ 1,417,475	\$ 1,455,666	\$ 38,191	\$ 1,452,824	\$ 1,450,300
University Council on Athletics*	\$ 4,842,378	\$ 5,016,818	\$ 174,440	\$ 5,177,187	\$ 5,236,072
Miscellaneous Athletics & Enrichment Studies*	\$ 2,148,000	\$ 3,925,331	\$ 1,777,331	\$ 4,091,340	\$ 4,265,466
Student Health Service*	\$ 2,656,000	\$ 2,478,950	\$ (177,050)	\$ 2,521,722	\$ 2,565,246
Special Disability Services*	\$ 1,362,657	\$ 1,362,657	\$ -	\$ 357,657	\$ 357,657
Daycare Grant*	\$ 98,247	\$ 99,240	\$ 993	\$ 100,233	\$ 101,235
Overhead Recovery	\$ (2,623,233)	\$ (2,800,425)	\$ (177,192)	\$ (3,172,692)	\$ (3,284,207)
Total Flow Through Expenses, net of Recoveries	\$ 9,901,524	\$ 11,538,237	\$ 1,636,714	\$ 10,528,271	\$ 10,691,769
Indirect Costs of Research to External Entities	\$ 1,769,930	\$ 1,535,144	\$ (234,786)	\$ 1,535,144	\$ 1,535,144
Total Operating Expenditures	\$ 446,007,254	\$ 461,305,261	\$ 15,298,007	\$ 482,559,488	\$ 502,515,320
Transfer to Capital Budget	\$ 13,843,026	\$ 13,843,026	\$ -	\$ 12,343,026	\$ 12,343,026
Total Expenditures	\$ 459,850,280	\$ 475,148,287	\$ 15,298,007	\$ 494,902,514	\$ 514,858,346

*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

DRAFT

Appendix 1

Recommendations to Senate
Short Term Enrolment Projections 2014-2017
April 2014

Introduction

This report contains enrolment targets for 2014-2015 and 2015-2016 and enrolment projections for 2016-2017, all of which have been developed by the Strategic Enrolment Management Group (SEMG) within the context of the long-term strategic enrolment management framework that was recently approved by Senate. More specifically, this report includes:

- Revisions to the original 2014-2015 targets: the original 2014-2015 targets were approved by Senate in April 2013, and the revisions are now submitted for Senate approval;
- Revisions to the original 2015-2016 targets: the original 2015-2016 targets were provided for information to Senate in April 2013 as enrolment projections, and the revised targets are now submitted for Senate approval;
- Enrolment projections for 2016-2017: these are submitted to Senate for information.

The SEMG, which includes Deans, faculty members, staff and AMS and SGPS representation, annually considers enrolment targets for the following two years. Thus, each year, the original targets for the first of the two following years represent revisions of the original targets approved a year previously for the second of the two following years. 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 applicant numbers, provincial numbers, sector trends and provincial policy issues and initiatives;
- Preliminary targets for the upcoming three years are presented to SEMG and assessed against the priorities and goals outlined in the long-term enrolment framework, which involves considerations of such matters as program demand, faculty, space and student services capacity;
- SEMG recommends rolling three-year enrolment 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 enrolment two years' targets to Senate, and provides the third year's projections for information.

In response to comments from Senators in previous years, and as part of our ongoing efforts to improve the clarity and quality of the enrolment reports, changes have been made to the two enrolment tables that are appended. Previously, a Total Enrolment and a First-Year Intake table were submitted to Senate. Now, the tables show Total Enrolment (Enrolment Summary), as well as Total Fall Headcount Intake.

The tables provide information on direct-entry first year and upper year intake, as well as second-entry program intake, off-campus enrolment (Distance Studies, Bader International Study Centre) and exchange. Further, a table entitled Details for Selected Student Subgroups presents clear information on specific student populations, including incoming and outgoing exchange students.

Undergraduate Enrolment Context

Ontario university and college enrolment has increased by 36% since 2002-2003 and the government has almost reached its goal of achieving a 70% post-secondary participation rate.

While participation in post-secondary education (PSE) is expected to continue to rise (albeit at a lower rate than in the past decade), the traditional PSE-aged population in Canada (18-24 years) is projected to fall by 10% between 2011 and 2020, before returning to 2010 levels by 2030. Accordingly, increased PSE participation across the sector will predominantly occur through differentiated enrolment (e.g. part-time students, mature students), which is already being seen in a 10% increase in applications to Ontario universities for 2014-15 among non-high school applicants.

Undergraduate residential full-time enrolment is still the cornerstone of the Queen's enrolment plan and undergraduate direct-entry applications to Queen's continue to be strong. While system-wide, applications for 2014-15 have fallen slightly (-0.8%), total applications to Queen's are up 5%. Applications to all of our disciplines except Arts have increased over last year. The decline in applications to Arts is part of an ongoing province-wide trend but the percentage decline in applications to Queen's (1% less than a year ago) is less than the overall system decline (7.5%); the Faculty of Arts and Science and the Office of the University Registrar are working together on initiatives to ensure Arts enrolment targets are met.

Undergraduate Direct-Entry Applications as of March 21, 2014

	Applications	% Change Queen's	% Change Ontario system-wide
Arts	7,344	-1%	-7.5%
Science	6,512	+4%	+1.8%
FAS	17,708	+2%	
BISC	615	+6%	
Engineering & Applied Science	4,875	+9%	+13.9%
Commerce	6,014	+9%	-0.6%
Nursing	1,056	+13%	+5.4%
Total	30,268	+5%	-0.8%

Transfer enrolment provides a new opportunity for Queen's. In the past, there has been little faculty interest in pursuing transfer enrolment, despite strong interest from students from other universities. Now faculties such as Arts and Science and Engineering and Applied Science see transfer enrolment as a key part of their total enrolment strategies.

Undergraduate Admissions has joined with the Ontario Consortium on Articulation and Transfer (ONCAT) to provide upfront information on the transferability of courses from other Canadian institutions to Queen's. Recent transfer recruitment activities include:

- Participation in the Ontario College Fair circuit;
- A "Transfer to Queen's" event in downtown Toronto during Reading Week;
- Inviting current transfer applicants to Queen's March Break Open House;
- Advertisements in 14 student newspapers on campuses across Canada;
- Inclusion of transfer options in recruitment Social Media campaigns.

A summer event is also being planned for admitted transfer students to help support their transition to the Queen's community.

Graduate Enrolment

Over the past decade, the Ministry of Training, Colleges and Universities has invested in increases in the number of domestic graduate students enrolled in Ontario universities. These increases have slowed in recent years, though a commitment to allocating up to 2,175 new graduate spaces system-wide by 2016-17 has been made. Our capacity to grow our graduate enrolment is greatest in professional programs and through the delivery of newly developed credentials. Several such credentials have recently been launched while others are in the process of obtaining approval to commence. To sustain our research intensity, our current doctoral-stream and PhD enrolment numbers are expected to increase modestly where capacity and an adequate supply of qualified candidates exist.

Overall, Queen's continues to attract a strong applicant pool with a 1.5% increase in applications over the last cycle, primarily attributable to international applicants. Competition for graduate students is extremely strong, especially among Ontario institutions, and it will therefore be important that departments and the School of Graduate Studies work on new recruitment strategies to build the applicant base and attract excellent caliber candidates.

Table 1: Student Fall Headcount Intake

University-wide Intake: For 2014-15, the first-year direct-entry target has not changed from that previously approved by Senate (4,017), although there has been movement within and across some programs and faculties in response to applicant demand and program capacity.

The first-year second-entry target has decreased from that previously approved, primarily because Year 5 Concurrent/Consecutive Education students are now properly shown as upper-year intake. The total second-entry target is up slightly, as Education and Law are planning for slight increases.

Intake by Faculty and Program: The table shows both first year and upper year intake by Faculty, School and Program.

Arts and Science: Program projection changes are based on evolving student demand and program capacity. The intake targets include small decreases in Arts, Concurrent Education Arts, and Distance Studies admission as well as small increases in Science and Computing with an overall net first-year enrolment target for 2014-15 down 15 from that approved last year.

For 2015-16, the first-year admission target has been reduced by 115 students from that previously provided as information to Senate. The Faculty is projecting a more modest increase in Arts and Science intake than that presented last year and has also planned for increases in Kinesiology and Physical and Health Education, where there has long been strong demand from highly qualified applicants.

In both 2014-15 and 2015-16 the Faculty is targeting an increase in upper-year transfer students.

Engineering and Applied Science: The Faculty first-year target for 2014-15 has decreased by 10 from that previously approved by Senate. The Faculty plans to increase first-year enrolment starting in 2015-16 through the creation of a new direct entry stream into predetermined disciplines with excess capacity.

Commerce: The QSB plans a small increase in first-year intake by 25 starting in 2014-15 reflecting faculty capacity and strong demand from highly qualified applicants.

Nursing: There are no changes in enrolment projections from previous approvals. Intake target remains constant due to government restrictions on enrolment

Law: The Faculty shows an increased first year intake by 35 in 2014-15. There is strong demand from a highly qualified applicant pool.

School of Medicine: The School will maintain domestic intake at 100 and add an international intake of up to eight students.

Faculty of Education: The Bachelor of Education program enrolment has recently been the subject of a major province-wide change from the Ministry of Training, Colleges and Universities, a consequence of which is that the number of spaces will be decreased over time and the length of the program extended to two years.

The Faculty has recently approved a transition plan that will impact its enrolment projections over the next three years. As a result, the Faculty shows a slight increase of 11 students, in total intake, for 2014-15 over the previously approved target. In 2015, the target is reduced considerably and a further modest decrease in intake is projected in 2016-17. In 2016-17 total enrolment increases as the number reflects students in both first and second year of the revised two-year program.

Aboriginal and International Enrolment

Aboriginal Enrolment: Targeted and sustained recruitment and outreach strategies, implemented by a collaborative group, including the Four Directions Aboriginal Student Centre, the Office of the University Registrar and Faculties and Schools, has resulted in an increase in the number of self-identified Aboriginal learners at the university.

There were 81% more undergraduate first-year Aboriginal students in 2013-14 than in 2012-13, although the total number, 58, is still small. This is the second consecutive year of growth, with first-year intake rising from 27 in 2011 to 33 in 2012 and 58 in 2013.

Applications from first-year self-identified Aboriginal students have increased by 11% for 2014-15 to date. This follows an increase of 10% last year over the 2013-14 cycle.

Self-identified first-year Aboriginal Applicants

	As of March 21, 2014	As of same time last year
Arts and Science	150	140
BISC	2	5
Commerce	23	11
Engineering	29	29
Nursing	16	14
Total	220	199
% change from last year	11%	

Access to post-secondary education, recruitment and ongoing academic and personal on-campus support to promote retention among Aboriginal learners are priorities of both the university's Aboriginal Council and the Ontario Ministry of Training, Colleges and Universities. Queen's is committed to continued enrolment growth within this under-represented population.

International Enrolment: Increasing the number of international students at Queen's has been identified as a priority for the University. Total international enrolment in 2013-14 increased by 5.7% over 2012.

Undergraduate Visa student applications

	As of March 21, 2014	As of March 22, 2013	% Change
FAS	1,454	1,058	37%
BISC	79	50	58%
Engineering	608	569	7%
Commerce	1,120	960	17%
Nursing	41	34	21%

Strategies to continue this growth include targeted and strategic recruitment and admissions, facilitating international transitions for students through credit transfer, promoting Queen's around the world to enhance reach and presence, and expanding research and other partnerships with institutions across the globe.

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.

This table reflects the university's strong retention rates (among the highest in the country) and tracks the flow-through of any enrolment changes included on the intake Table.

One note about the '2013 actual' numbers in Table 1: They show the number of first-year students and upper-year students new to Queen's in 2013. The 2014 and 2015 projections reflect a new method of enrolment planning and include all first-year and upper-year intake, including approximately 150 "returning first-year" students, primarily in Arts and Sciences. Each year, the University plans for these returning students - some are students whose offers were deferred from previous years; others are students who attended part-time or who stopped out midway through the year.

For 2013, these "returning first-year" students are shown in Table 2 Total Enrolment, rather than as intake in Table 1. If the 150 "returning first-year" students were to be added to the 2013 actuals, the direct entry total for 2013 would be 3,991 and would be very comparable to the direct-entry projected total of 4,017 in 2014, reflecting very little direct-entry undergraduate enrolment growth between 2013 and 2014.

Table 3: Details for Selected Student Subgroups

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

In addition, the percentage of international undergraduate and graduate students listed in Table 3 includes only visa students – those paying international tuition and fees. It does not include exchange students or Canadian students applying from overseas (who pay domestic tuition and fees). This notwithstanding, all of these students coming to Queen's and Canada enrich the campus environment and reflect the university's commitment to increasing the number, proportion and diversity of international students on campus.

SEMG has worked collaboratively to enhance enrolment planning information for SCAD and Senate. Feedback is welcome, as SEMG continues to work to refine the clarity and reporting of the data.

Enrolment Report to the Senate Committee
on Academic Development

March 2014

Queen's University

Office of Budget and Planning

Table 1: Student Fall Headcount Intake

Program	2013 Actual		2014	2014 Planned		2015	2015 Planned		2016 Planned	
	First Year	Upper Year	Previously Approved Intake	First Year	Upper Year	Previously Projected Intake	First Year	Upper Year	First Year	Upper Year
Undergraduate (Full-Time)										
Arts & Science										
BA/BAH	1,296	25	1,430	1,405	125	1,730	1,510	125	1,510	125
BSC/BSCH	770	15	800	825	70	950	1,025	70	1,025	70
BFAH	27	0	30	30		30	30		30	
BMUS	17	1	30	30		30	30		30	
BCMP/BCMPH	103	4	75	100	5	75	100	5	100	5
BPHEH	50	2	50	50		50	75		75	
BSCH KINE	89	1	85	85		85	105		105	
Con-Ed Arts/Science/Music	239	0	250	225		250	225		225	
Distance Studies (BA1)	10	0	35	20		40	25		25	
Non-Degree	0	0	0	0		0	0		0	
SGS Qualifier	0	0	0	0		0	0		0	
Subtotal Arts & Science	2,601	48	2,785	2,770	200	3,240	3,125	200	3,125	200
Commerce	459	1	450	475	20	450	475	20	475	20
Engineering	690	13	690	680	13	700	730	13	730	13
Nursing	91		92	92		92	92		92	
Subtotal Direct Entry	3,841	62	4,017	4,017	233	4,482	4,422	233	4,422	233
Education (Yr 5 & Consec)		658	625		647	625		542		489
Law	155		165	200		165	200		200	
Law / Grad Joint Programs	10		8	5		8	8		8	
Medicine	100		110	108		110	108		110	
Nursing-Advanced Standing		37	40		40	40		40		40
Subtotal Second Entry	265	695	948	313	687	948	316	582	318	529
Subtotal Undergraduate (Fac/School)	4,106	757	4,965	4,330	920	5,430	4,738	815	4,740	762
Bader ISC	103		140	120		140	120		120	
Post-Graduate Medicine	175			175			175		175	
Graduate (Full-Time)										
School of Grad Studies										
Research Masters	581			609			633		648	
Professional Masters	348			372			371		378	
Doctoral	258			271			283		289	
Non-Degree	0			15			25		25	
Subtotal SGS	1,187			1,267			1,312		1,340	
School of Business										
Masters	536			419			392		394	
Non-Degree	81			136			146		156	
Subtotal QSB	617			555			538		550	
Subtotal Graduate	1,804			1,822			1,850		1,890	
Budgeted Total Enrolment	6,188	757	5,105	6,447	920	5,570	6,883	815	6,925	762

*Note: The Graduate intakes were not propulated for the Previously Approved & Previously Projected columns as intakes were not separately identified.

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

March 2014

Queen's University

Table 2: Enrolment Summary

Office of Budget and Planning

Program	Fall Full-Time Headcount				Annualized FFTE			
	Actual	Planned			Actual	Planned		
	Fall 2013	Fall 2014	Fall 2015	Fall 2016	2013-14	2014-15	2015-16	2016-17
Undergraduate								
Arts & Science								
BA/BAH	5,318	5,419	5,639	5,779	5,496.3	5,586.5	5,796.2	5,932.4
BSC/BSCH	3,019	3,118	3,402	3,588	3,025.7	3,124.0	3,397.3	3,571.8
BFAH	82	78	82	98	82.2	78.2	79.5	96.1
BMUS	106	103	106	113	118.9	115.4	118.5	125.4
BCMP/BCMPH	328	337	344	348	329.9	338.2	345.7	349.4
BPHEH	203	207	229	250	198.2	201.6	221.5	241.0
BSCH KINE	339	355	378	398	332.7	342.1	365.0	382.7
Con-Ed Arts/Science/Music	634	678	673	660	624.7	668.6	684.0	673.1
Distance Studies (BA1)	16	22	45	70	16.6	22.0	45.0	70.0
Non-Degree	51	51	51	51	107.8	107.8	107.8	107.8
SGS Qualifier	0	0	0	0	0.0	0.0	0.0	0.0
Subtotal Arts & Science	10,096	10,368	10,949	11,355	10,333.0	10,584.4	11,160.5	11,549.7
Commerce	1,704	1,803	1,849	1,867	1,695.1	1,789.0	1,834.6	1,850.1
Engineering	2,696	2,758	2,832	2,900	2,778.7	2,844.9	2,920.6	2,988.7
Nursing	358	361	368	371	360.7	362.9	369.7	372.9
Subtotal Direct Entry	14,854	15,290	15,998	16,493	15,167.5	15,581.2	16,285.4	16,761.4
Education (Yr 5 & Consec)	673	657	552	754	831.9	816.0	711.6	912.4
Law	514	564	594	616	511.6	564.3	594.6	613.7
Law / Grad Joint Programs								
Medicine	406	414	422	430	405.5	413.5	421.4	429.5
Nursing-Advanced Standing	79	73	75	75	127.1	108.5	110.6	110.6
Subtotal Second Entry	1,672	1,708	1,643	1,875	1,876.1	1,902.3	1,838.2	2,066.2
Subtotal Undergraduate (Fac/School)	16,526	16,998	17,641	18,368	17,043.6	17,483.5	18,123.6	18,827.6
Bader ISC	136	145	150	155	178.4	179.6	182.0	184.5
Post-Graduate Medicine	488	488	488	488	479.2	479.2	479.2	479.2
Graduate								
School of Grad Studies								
Research Masters	1,099	1,146	1,187	1,215	1,077.0	1,165.4	1,206.2	1,234.9
Professional Masters	556	592	589	599	564.9	641.0	641.2	653.8
Doctoral	1,196	1,243	1,288	1,308	1,180.8	1,209.5	1,254.1	1,275.1
Non-Degree	7	24	34	34	12.2	48.2	67.3	66.7
Subtotal SGS	2,858	3,005	3,098	3,156	2,834.9	3,064.1	3,168.8	3,230.5
School of Business								
Masters	675	669	676	679	599.7	629.8	635.7	638.6
Non-Degree	81	136	146	156	40.5	60.0	63.0	66.0
Subtotal QSB	756	805	822	835	640.2	689.8	698.7	704.6
Subtotal Graduate	3,614	3,810	3,920	3,991	3,475.1	3,753.9	3,867.5	3,935.1
Budgeted Total Enrolment	20,764	21,441	22,199	23,002	21,176	21,896	22,652	23,426

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

March 2014

Queen's University

Table 3: Details for Selected Student Subgroups

Office of Budget and Planning

Student Subgroup	Fall Headcount				Annualized FFTE			
	Actual	Projected			Actual	Projected		
	Fall 2013	Fall 2014	Fall 2015	Fall 2016	2013-14	2014-15	2015-16	2016-17
Part-Time Undergraduate	1,097	1,097	1,097	1,097	136.3	136.3	136.3	136.3
Summer Undergraduate	--	--	--	--	555.4	555.4	555.4	555.4
Undergraduate Exchange								
Away on Exchange	218	224	227	234	325.7	327.1	333.8	343.3
Here on Exchange	394	394	394	394	325.5	325.5	325.5	325.5
Net Exchange	-176	-170	-167	-160	0.2	1.6	8.3	17.8
Undergraduate Distance Career	16	22	45	70	16.6	22.0	45.0	70.0
Part-Time Graduate	430	491	524	536	124.0	145.1	155.1	158.6
International Undergrad (as % of Total)	2.6	2.7	2.7	2.8	2.4	2.5	2.5	2.6
International Graduate (as % of Total)	13.3	12.9	13.1	13.1	14.3	12.1	12.4	12.4

Report to the Board of Trustees
Tuition Fee Report, 2014-15

Appendix 2

Introduction

This report outlines all undergraduate and graduate tuition fees recommended for approval for 2014-15. The Ontario government in the spring of 2013 announced a four-year tuition fee framework for the period 2013-14 to 2016-17. The recommendations for 2014-15, as in past years, strive to balance the need to maximize revenue for academic programming and University operations against appropriate consideration to program competitiveness and student access.

The Provincial Government's Four-Year Tuition Fee Framework

The tuition fee framework, caps the average annual domestic tuition fee increases at 3%. Within this average, it also allows increases for both incoming and continuing students of 3% in most direct-entry undergraduate programs and 5% in professional and graduate programs. Tuition increases for students who were already enrolled in professional and graduate programs in 2012-13 will be limited to 4%. The tuition set-aside requirement of 10% of new revenue from tuition increases for student assistance is still in effect.

It is not possible to increase tuition in all programs by the maximum allowable and remain within the 3% cap. The student-weighted average of the proposed increases in tuition fees across all programs is being maximized to the 3% cap for 2014-15. Details of the specific tuition proposals follow.

Domestic Tuition Fees – Undergraduate and Graduate

Specific tuition fee recommendations by program are listed in Table 1 at the end of this document. We are recommending that tuition fees at the undergraduate level be increased to the extent allowed by the government's tuition framework. The University will continue to provide financial assistance and conform to the Student Access Guarantee. Those students who are eligible will also receive the provincial government's Ontario Tuition Grant (OTG), which provides approximately 30% of the undergraduate arts and science tuition to students in families with a family income below \$160,000.

We are also recommending an increase of 2.5% to tuition fees for students in doctoral-stream Master's and doctoral programs. Tuition fees for these programs have been frozen for several years. This increase will still maintain our competitiveness with programs at other Ontario research-intensive universities while providing some increased revenues to support the delivery and maintain the quality of our graduate programs. In order to align fee increases in doctoral-stream Master's and doctoral programs with the students' funding packages these fees are recommended to increase as of September 1st, 2014 as opposed to May 1st, 2014.

Our recommendation is to increase tuition rates for professional Master's programs by the maximum allowed in most cases. Alternative fee increase recommendations are proposed for the MSc in Health Care Quality where an increase of 2.5% is being sought. As a young program gaining recognition it is important to ensure that the tuition fee remains competitive and can be borne by the market. For reasons of competitiveness, an increase of 2.7% is recommended for the MBA program. The fee recommendation for the Master of Engineering in Design and

Manufacturing, the Certificate in Community Relations in the Extractive Industries; and the Nurse Practitioner Diploma is to hold their tuition at their 2013-14 levels. These programs, except for the new Certificate program, are delivered jointly with other Ontario universities, and the fees must therefore be comparable. In the case of the Certificate program, the need is to ensure it stays competitive.

International Tuition Fees – Undergraduate and Graduate

Tuition fees for international students remain deregulated, falling outside the provincial government's funding framework. The government has reduced each university's base operating grant by a total of \$825/FTE international student at the undergraduate and Master's levels, on the premise that this funding may be recovered through international tuition.

The recommended tuition fees for international students are shown in Table 2. Previous market research conducted by the University indicates that many factors other than price (e.g., location, quality, reputation) are influential in an international student's selection of a university.

The tuition fees proposed for undergraduate international students are intended to generate net revenue while having due regard for student demand, market considerations, and academic quality. In addition, the rate of tuition proposed is established to recover the reduction in government funding mentioned above. The 2014-15 tuition recommendation is based on the following premises:

- international undergraduate students and their families typically understand and support the investment required to study abroad;
- international undergraduate students and their families are less concerned about the absolute level of tuition than they are about guaranteed tuition rates across the normal duration of the degree;
- international students will have assurance that the maximum annual tuition increase will be 5% through the normal length of their degree programs and they may continue to have the payment option of deferring 50% of their fees until January without a service charge;
- the University permits international students to be eligible for certain undergraduate admission scholarships.

The rationale for the recommended tuition fees for international graduate students is consistent with the recommendations for domestic graduate students including the implementation of the doctoral-stream Master's and doctoral program fee increase as of September 1st, 2014 as opposed to May 1st, 2014. A tuition increase of 2.5% will not alter Queen's competitiveness with comparator institutions when attracting international students into doctoral-stream Master's and Doctoral programs and relevant professional graduate programs.

Bader International Study Centre Program Fees

Tuition fees for programs offered by the Bader International Study Centre (BISC) in Herstmonceux, England, are subject to the government's tuition framework. The program fee quoted for the BISC includes tuition, field studies and meals and accommodation. The tuition fee in all programs with the exception of the Global Law Program is equal to the Arts and Science undergraduate tuition fee. Tuition for the Global Law Program was established many years ago at a rate between the Arts and Science rate and that of the Faculty of Law, and has been subject to

incremental increases since then. The variation in summer field school fees is based on a calculation of various staffing needs and travel/field studies requirements for each school.

The program fee is approved by Queen's Board of Trustees upon the recommendation of the BISC Board of Trustees. The recommended BISC program fees are shown in Table 3.

Overall Recommendation

Tables 1, 2 and 3 show the tuition fee increases submitted for approval by the Board of Trustees; the increases are to take effect May 1, 2014, for all programs, except doctoral-stream master's and doctoral programs where the effective date is September 1st, 2014.

Motion

That the Board of Trustees, on the recommendation of the Capital Assets and Finance Committee, approves the domestic, international and Bader International Study Centre tuition fees set out in the attached tables, effective May 1, 2014, for all programs other than doctoral-stream master's and doctoral programs, where an effective date of September 1, 2014, is recommended.

Table 1
Recommended Tuition Fee Levels 2014-15*
(Domestic Students)

Undergraduate and Professional Programs	Actual 2013-14	% Change	Proposed 2014-15	% Change
Engineering & Applied Science				
Year 1	\$ 10,861	5.0%	\$ 11,404	5.0%
Year 2	\$ 10,758	4.0%	\$ 11,404	5.0%
Year 3	\$ 10,359	4.0%	\$ 11,188	4.0%
Year 4	\$ 9,977	4.0%	\$ 10,774	4.0%
Arts and Science (including Con-Ed)				
(Arts, Science, Physical and Health Education, Music, Fine Art, Computing)				
Year 1	\$ 5,877	3.0%	\$ 6,054	3.0%
Year 2	\$ 5,877	3.0%	\$ 6,054	3.0%
Year 3	\$ 5,849	3.0%	\$ 6,053	3.0%
Year 4	\$ 5,822	3.0%	\$ 6,024	3.0%
School of Religion				
Master of Divinity (MDIV 2 year program)	\$ 17,470	3.0%	\$ 17,994	3.0%
Year 1	\$ 8,735	3.0%	\$ 8,997	3.0%
Year 2	\$ 8,735	3.0%	\$ 8,997	3.0%
Bachelor of Theology & MDIV (3 year program)				
Year 1	\$ 5,709	3.0%	\$ 5,880	3.0%
Year 2	\$ 5,709	3.0%	\$ 5,880	3.0%
Year 3	\$ 5,682	3.0%	\$ 5,880	3.0%
Master of Theological Studies				
Year 1	\$ 6,513	3.0%	\$ 6,709	3.0%
Year 2	\$ 6,513	3.0%	\$ 6,709	3.0%
Commerce				
Year 1 - 5.5 courses	\$ 14,848	5.0%	\$ 15,590	5.0%
Year 2 - 5.5 courses	\$ 14,706	4.0%	\$ 15,590	5.0%
Year 3 - 5.0 courses	\$ 12,874	4.0%	\$ 13,904	4.0%
Year 4 - 4.5 courses	\$ 11,158	4.0%	\$ 12,050	4.0%
Education				
Consecutive	\$ 5,794	3.0%	\$ 5,968	3.0%
Concurrent (education courses) FINAL YEAR CONCURRENT	\$ 5,794	3.0%	\$ 5,968	3.0%
AQ Courses (per course)	\$ 735	0.0%	\$ 735	0.0%
ABQ Courses (per course)	\$ 665	0.0%	\$ 665	0.0%
Law				
Year 1	\$ 16,125	5.0%	\$ 16,931	5.0%
Year 2	\$ 15,971	4.0%	\$ 16,931	5.0%
Year 3	\$ 15,380	4.0%	\$ 16,610	4.0%
Medicine				
Year 1	\$ 22,324	5.0%	\$ 23,440	5.0%
Year 2	\$ 22,111	4.0%	\$ 23,440	5.0%
Year 3	\$ 21,292	4.0%	\$ 22,996	4.0%
Year 4	\$ 20,504	4.0%	\$ 22,144	4.0%
Nursing				
Year 1	\$ 5,877	3.0%	\$ 6,054	3.0%
Year 2	\$ 5,877	3.0%	\$ 6,054	3.0%
Year 3	\$ 5,849	3.0%	\$ 6,053	3.0%
Year 4 (Includes Advanced Standing Track)	\$ 5,821	3.0%	\$ 6,024	3.0%

* 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 1 - Continued
Recommended Tuition Fee Levels 2014-15*
(Domestic Students)

Graduate Programs, Research-Based and Professional	Actual 2013-14	% Change	Proposed 2014-15	% Change
Master's				
Year 1	\$ 6,258	0.0%	\$ 6,414	2.5%
Year 2	\$ 6,258	0.0%	\$ 6,414	2.5%
Doctoral				
Year 1	\$ 6,258	0.0%	\$ 6,414	2.5%
Year 2	\$ 6,258	0.0%	\$ 6,414	2.5%
Year 3	\$ 6,258	0.0%	\$ 6,414	2.5%
Year 4	\$ 6,258	0.0%	\$ 6,414	2.5%
Diploma in Risk Policy and Regulation	na	na	\$ 9,600	na
Professional Master's of Education**			\$ 1,200	na
Diploma in Professional Inquiry**	na	na	\$ 1,200	na
Master of Engineering (Meng)	\$ 7,378	5.0%	\$ 7,747	5.0%
Master of Engineering in Design and Manufacturing (ADMI & UNENE)**	\$ 2,700	0.0%	\$ 2,700	0.0%
Certificate in Community Relations in the Extractive Industries **	\$ 3,000	0.0%	\$ 3,000	0.0%
Master of Science - Healthcare Quality	\$ 13,325	2.5%	\$ 13,658	2.5%
Nurse Practitioner Diploma	\$ 6,290	0.0%	\$ 6,290	0.0%
Master of Public Health				
Year 1	\$ 9,650	2.5%	\$ 10,133	5.0%
Year 2	\$ 9,650	2.5%	\$ 10,133	5.0%
School of Rehabilitation Therapy				
MSc (OT) and MSc (PT)				
Year 1	\$ 10,266	5.0%	\$ 10,779	5.0%
Year 2	\$ 10,021	4.0%	\$ 10,779	5.0%
Master in Public Administration (MPA)				
Year 1	\$ 9,883	5.0%	\$ 10,377	5.0%
Year 2	\$ 9,789	4.0%	\$ 10,377	5.0%
Part-time MPA (PMPA) per course				
Year 1	\$ 1,538	5.0%	\$ 1,615	5.0%
Year 2	\$ 1,524	4.0%	\$ 1,615	5.0%
Master in Industrial Relations				
Year 1	\$ 9,284	5.0%	\$ 9,748	5.0%
Year 2	\$ 9,195	4.0%	\$ 9,748	5.0%
Professional Master in Industrial Relations (PMIR) per course				
Year 1	\$ 1,898	5.0%	\$ 1,993	5.0%
Year 2	\$ 1,880	4.0%	\$ 1,993	5.0%
Master in Urban and Regional Planning				
Year 1	\$ 9,284	5.0%	\$ 9,748	5.0%
Year 2	\$ 9,195	4.0%	\$ 9,748	5.0%
School of Business				
MBA	\$ 68,618	5.0%	\$ 70,490	2.7%
Accelerated MBA	\$ 61,688	0.0%	\$ 64,772	5.0%
Executive MBA	\$ 74,565	0.0%	\$ 78,293	5.0%
Cornell-Queen's MBA	\$ 82,986	0.0%	\$ 87,135	5.0%
Master of International Business (12 months single)	\$ 27,540	5.0%	\$ 28,915	5.0%
Master of International Business (16 months double)	\$ 36,295	5.0%	\$ 38,105	5.0%
Master of International Business (20 months double)	\$ 42,565	5.0%	\$ 44,690	5.0%
Master of Finance Degree	\$ 31,450	4.9%	\$ 33,022	5.0%
Master of Management Analytics	\$ 31,034	na	\$ 32,585	5.0%
Graduate Diploma in Business Administration	na	na	\$ 26,800	na
Graduate Diploma in Accounting**	\$ 1,425	1.8%	\$ 1,496	5.0%

**per course

Table 2
Recommended Tuition Fee Levels 2014-15*
(International Students)

Undergraduate and Professional Programs	Actual 2013-14	% Change	Proposed 2014-15	% Change
Engineering & Applied Science				
Year 1	\$ 29,657	8.0%	\$ 32,030	8.0%
Year 2	\$ 28,834	5.0%	\$ 31,140	5.0%
Year 3	\$ 27,766	5.0%	\$ 30,275	5.0%
Year 4	\$ 26,504	5.0%	\$ 29,154	5.0%
Arts and Science (including Con-Ed) (Arts, Science, Physical and Health Education, Music, Fine Art, Computing)				
Year 1	\$ 24,696	11.0%	\$ 27,413	11.0%
Year 2	\$ 23,361	5.0%	\$ 25,931	5.0%
Year 3	\$ 22,496	5.0%	\$ 24,529	5.0%
Year 4	\$ 21,474	5.0%	\$ 23,621	5.0%
(School of Religion)	\$ 11,405	11.0%	\$ 12,660	11.0%
Commerce				
Year 1 - 5.5 courses	\$ 32,723	6.9%	\$ 34,981	6.9%
Year 2 - 5.5 courses	\$ 32,141	5.0%	\$ 34,359	5.0%
Year 3 - 5.0 courses	\$ 29,219	5.0%	\$ 30,680	5.0%
Year 4 - 4.5 courses	\$ 25,102	5.0%	\$ 27,612	5.0%
Education				
Consecutive	\$ 21,373	5.0%	\$ 22,441	5.0%
Concurrent (education courses)	\$ 21,373	5.0%	\$ 22,441	5.0%
Law				
Year 1	\$ 32,829	11.0%	\$ 36,440	11.0%
Year 2	\$ 31,054	5.0%	\$ 34,470	5.0%
Year 3	\$ 29,904	5.0%	\$ 32,607	5.0%
Medicine				
Year 1	\$ 75,962	6.0%	\$ 80,520	6.0%
Year 2	\$ 75,246	5.0%	\$ 79,760	5.0%
Year 3	\$ 75,246	5.0%	\$ 79,008	5.0%
Year 4	\$ 75,246	5.0%	\$ 79,008	5.0%
Nursing				
Year 1	\$ 24,696	11.0%	\$ 27,413	11.0%
Year 2	\$ 23,361	5.0%	\$ 25,931	5.0%
Year 3	\$ 22,496	5.0%	\$ 24,529	5.0%
Year 4 (Includes Advanced Standing Track)	\$ 21,474	5.0%	\$ 23,621	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 2014-15*
(International Students)

	Actual	%	Proposed	%
Graduate and Professional Graduate Programs	2013-14	Change	2014-15	Change
Master's				
Year 1	\$ 12,366	0.0%	\$ 12,674	2.5%
Year 2	\$ 12,366	0.0%	\$ 12,674	2.5%
Doctoral				
Year 1	\$ 12,366	0.0%	\$ 12,674	2.5%
Year 2	\$ 12,366	0.0%	\$ 12,674	2.5%
Year 3	\$ 12,366	0.0%	\$ 12,674	2.5%
Year 4	\$ 11,906	0.0%	\$ 12,674	2.5%
Diploma in Risk Policy & Regulation	na	na	\$ 19,200	na
Professional Master's of Education**	na	na	\$ 2,178	na
Diploma in Professional Inquiry**	na	na	\$ 2,178	na
Master of Science - Healthcare Quality	\$ 13,325	2.5%	\$ 13,991	5.0%
Master of Engineering (Meng) - year of entry 2014	\$ 14,424	8.0%	\$ 17,000	17.9%
Master of Engineering (Meng) - year of entry < 2014			\$ 15,145	5.0%
Certificate in Community Relations in the Extractive Industries **	\$ 3,000	0.0%	\$ 3,000	0.0%
Master of Public Health				
Year 1	\$ 17,971	0.0%	\$ 18,870	5.0%
Year 2	\$ 17,971	0.0%	\$ 18,870	5.0%
Master in Public Administration (MPA)	\$ 20,185	8.0%	\$ 21,800	8.0%
Professional MPA (PMPA) per course	\$ 2,839	8.0%	\$ 3,066	8.0%
Master in Industrial Relations	\$ 20,185	8.0%	\$ 21,800	8.0%
Professional PMIR per course	\$ 3,504	8.0%	\$ 3,785	8.0%
School of Rehabilitation Therapy				
MSc (OT) and MSc (PT)				
Year 1	\$ 19,764	0.0%	\$ 20,752	5.0%
Year 2	\$ 19,764	0.0%	\$ 20,752	5.0%
Master in Urban and Regional Planning				
Year 1	\$ 16,821	8.0%	\$ 18,167	8.0%
Year 2	\$ 16,198	4.0%	\$ 17,494	4.0%
School of Business				
MBA	\$ 78,618	10.2%	\$ 80,490	2.4%
Accelerated MBA	\$ 61,688	0.0%	\$ 64,772	5.0%
Executive MBA	\$ 74,565	0.0%	\$ 78,293	5.0%
Cornell-Queen's MBA	\$ 82,986	0.0%	\$ 87,135	5.0%
Master of International Business (12 months single)	\$ 41,310	5.0%	\$ 43,375	5.0%
Master of International Business (16 months double)	\$ 54,460	5.0%	\$ 57,180	5.0%
Master of International Business (20 months double)	\$ 63,850	5.0%	\$ 67,040	5.0%
Master of Finance	\$ 50,100	-1.7%	\$ 53,022	5.8%
Master of Management Analytics	\$ 49,034	na	\$ 52,585	7.2%
Graduate Diploma in Business Administration	na	na	\$ 40,800	na
Graduate Diploma in Accounting**	\$ 2,225	1.8%	\$ 2,243	0.8%

**per course

Table 3
Recommended Tuition Fees 2014-15
Bader International Study Centre
(fees include tuition, residence with full meals, local transportation and field studies)

BISC Programs	Actual 2013-14	% Change	Proposed 2014-15	% Change
Summer	\$ 8,763	5.0%	\$ 8,763	0.0%
Fall	\$ 17,750	5.0%	\$ 17,750	0.0%
Winter	\$ 17,750	5.0%	\$ 17,750	0.0%
Summer Field Schools				
Introduction to British Archaeology ***	\$ 6,600	5%	\$ 7,300	11.0%
Global Project Management			\$ 9,850	NEW
Mediaeval Mediterranean			\$ 9,900	NEW
Art of Travel Writing	\$ 5,120	NEW	N/A	
Deaf Geographies	\$ 6,600	NEW	\$ 6,600	0.0%
Conflict Resolution	\$ 6,400	NEW	\$ 6,400	0.0%
Digital Humanities			\$ 6,930	NEW
Gender Dialogues			\$ 9,900	NEW
Global Health and Disability	\$ 9,900	NEW	\$ 9,900	0.0%
Mediaeval Performance			\$ 2,950	NEW
Global Law Program	\$ 13,721	0.0%	\$ 13,721	0.0%

*** 1 week additional in 2014/15 and succeeding years

Program	Program Start Date	Program Length	Domestic or International	Program Fee Component	Actual 2013-14	% Inc	B&S 2014-15	% Inc
Queen's Full-Time MBA	May-13	12 months	Domestic	Tuition	\$ 68,617.50	5.0%		
			Domestic	Non-tuition	\$ 4,382.50	20.1%		
			Domestic	Total program fee	\$ 73,000.00	5.8%		
		12 months	International	Tuition	\$ 78,617.50	10.2%		
			International	Non-tuition	\$ 4,382.50	20.1%		
			International	Total program fee	\$ 83,000.00	10.7%		
	Jan-14	12 months	Domestic	Tuition	\$ 68,617.50	5.0%	\$ 70,489.85	2.7%
			Domestic	Non-tuition	\$ 6,382.50	74.9%	\$ 6,510.15	2.0%
			Domestic	Total program fee	\$ 75,000.00	8.7%	\$ 77,000.00	2.7%
		12 months	International	Tuition	\$ 78,617.50	10.2%	\$ 80,489.85	2.4%
			International	Non-tuition	\$ 6,382.50	74.9%	\$ 6,510.15	2.0%
			International	Total program fee	\$ 85,000.00	13.3%	\$ 87,000.00	2.4%
Cornell-Queen's EMBA	Jun-13	17 months	Domestic & International	Tuition	\$ 82,985.50	0.0%	\$ 87,134.78	5.0%
				Non-tuition	\$ 19,014.50	0.0%	\$ 21,365.23	12.4%
				Total program fee	\$ 102,000.00	0.0%	\$ 108,500.00	6.4%
Executive MBA	Aug-13	16 months	Domestic & International	Tuition	\$ 74,565.00	0.0%	\$ 78,293.25	5.0%
				Non-tuition	\$ 15,435.00	0.0%	\$ 16,706.75	8.2%
				Total program fee	\$ 90,000.00	0.0%	\$ 95,000.00	5.6%
Accelerated MBA	Jan-14	12 months	Domestic & International	Tuition	\$ 61,688.00	0.0%	\$ 64,772.40	5.0%
				Non-tuition	\$ 9,312.00	0.0%	\$ 10,227.60	9.8%
				Total program fee	\$ 71,000.00	0.0%	\$ 75,000.00	5.6%
Master of International Business	Sep-13	12 months	Domestic	Tuition	\$ 27,540.00	5.0%	\$ 28,915.00	5.0%
			Domestic	Non-tuition	\$ 460.00	2.2%	\$ 475.00	3.3%
			Domestic	Total program fee	\$ 28,000.00	4.9%	\$ 29,390.00	5.0%
		16 months	Domestic	Tuition	\$ 36,295.00	5.0%	\$ 38,105.00	5.0%
			Domestic	Non-tuition	\$ 460.00	2.2%	\$ 475.00	3.3%
			Domestic	Total program fee	\$ 36,755.00	5.0%	\$ 38,580.00	5.0%
		20 months	Domestic	Tuition	\$ 42,565.00	5.0%	\$ 44,690.00	5.0%
			Domestic	Non-tuition	\$ 460.00	2.2%	\$ 475.00	3.3%
			Domestic	Total program fee	\$ 43,025.00	5.0%	\$ 45,165.00	5.0%
		12 months	International	Tuition	\$ 41,310.00	5.0%	\$ 43,375.00	5.0%
			International	Non-tuition	\$ 460.00	2.2%	\$ 475.00	3.3%
			International	Total program fee	\$ 41,770.00	5.0%	\$ 43,850.00	5.0%
		16 months	International	Tuition	\$ 54,460.00	5.0%	\$ 57,180.00	5.0%
			International	Non-tuition	\$ 460.00	2.2%	\$ 475.00	3.3%
			International	Total program fee	\$ 54,920.00	5.0%	\$ 57,655.00	5.0%
		20 months	International	Tuition	\$ 63,850.00	5.0%	\$ 67,040.00	5.0%
			International	Non-tuition	\$ 460.00	2.2%	\$ 475.00	3.3%
			International	Total program fee	\$ 64,310.00	5.0%	\$ 67,515.00	5.0%
Master of Finance	Jun-13	11 months	Domestic	Tuition	\$ 31,450.00	4.9%	\$ 33,022.00	5.0%
			Domestic	Non-tuition	\$ 4,900.00	21.7%	\$ 4,978.00	1.6%
			Domestic	Total program fee	\$ 36,350.00	6.9%	\$ 38,000.00	4.5%
		11 months	International	Tuition	\$ 50,100.00	-1.7%	\$ 53,022.00	5.8%
			International	Non-tuition	\$ 4,900.00	21.7%	\$ 4,978.00	1.6%
			International	Total program fee	\$ 55,000.00	0.0%	\$ 58,000.00	5.5%
Master of Management Analytics	Jun-13	10 months	Domestic	Tuition	\$ 31,033.75		\$ 32,585.00	5.0%
			Domestic	Non-tuition	\$ 5,966.25		\$ 5,415.00	-9.2%
			Domestic	Total program fee	\$ 37,000.00		\$ 38,000.00	2.7%
		10 months	International	Tuition	\$ 49,033.75		\$ 52,585.00	7.2%
			International	Non-tuition	\$ 5,966.25		\$ 5,415.00	-9.2%
			International	Total program fee	\$ 55,000.00		\$ 58,000.00	5.5%
Graduate Diploma in Business	May-14	4 months	Domestic	Tuition			\$ 26,800.00	
			Domestic	Non-tuition			\$ 1,200.00	
			Domestic	Total program fee			\$ 28,000.00	
		4 months	International	Tuition			\$ 40,800.00	
			International	Non-tuition			\$ 1,200.00	
			International	Total program fee			\$ 42,000.00	
Graduate Diploma in Accounting	May-13	3 months	Domestic	Tuition	\$ 1,425.00	1.8%	\$ 1,495.00	4.9%
			Domestic	Non-tuition	\$ -		\$ -	
			Domestic	Total program fee	\$ 1,425.00	1.8%	\$ 1,495.00	4.9%
		3 weeks	Domestic	per course fee	\$ 1,650.00	1.9%		
			Domestic					
			Domestic					
		3 months	International	Tuition	\$ 2,225.00	2.3%	\$ 2,242.60	0.8%
			International	Non-tuition				
			International	Total program fee	\$ 2,225.00	2.3%	\$ 2,242.60	0.8%
		3 weeks	International	per course fee	\$ 2,650.00	1.1%		
			International					