



Planning and Budgeting

ANNUAL REPORT 2015-16



Queen's
UNIVERSITY

Queen's University, Kingston, Ontario, Canada

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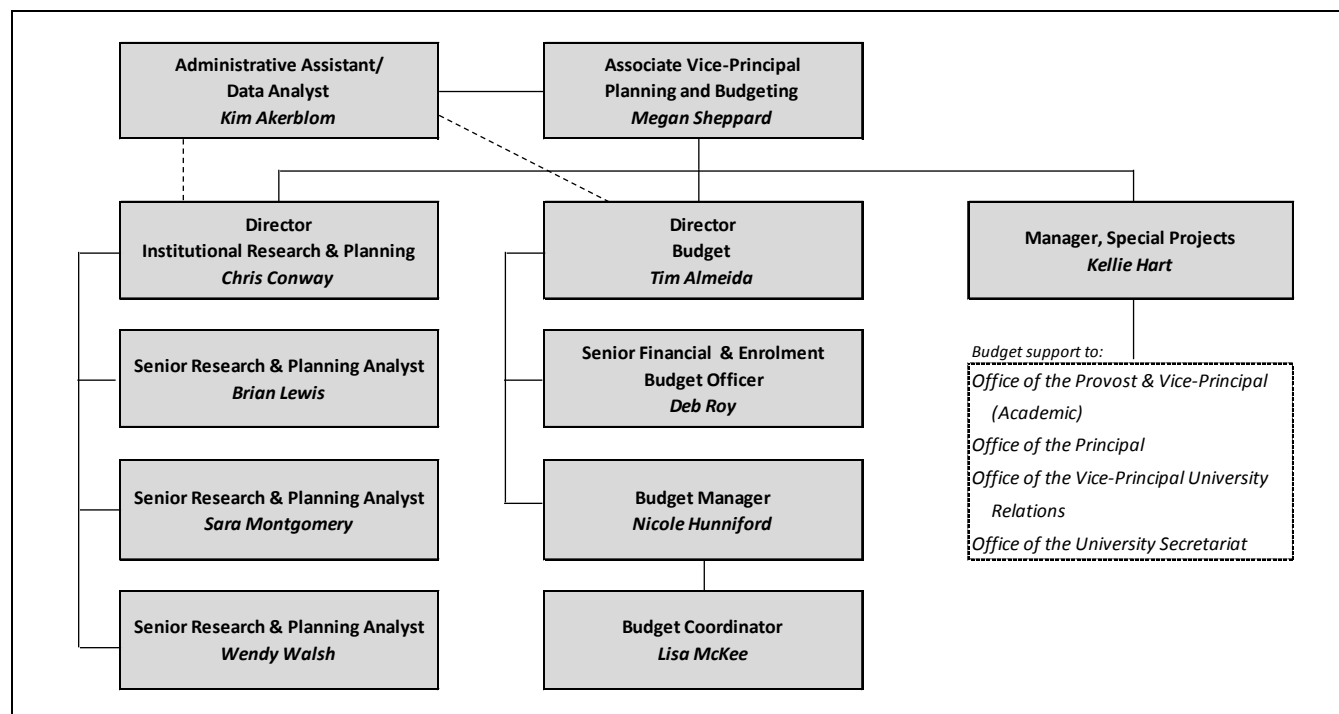
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The Office of Planning & Budgeting

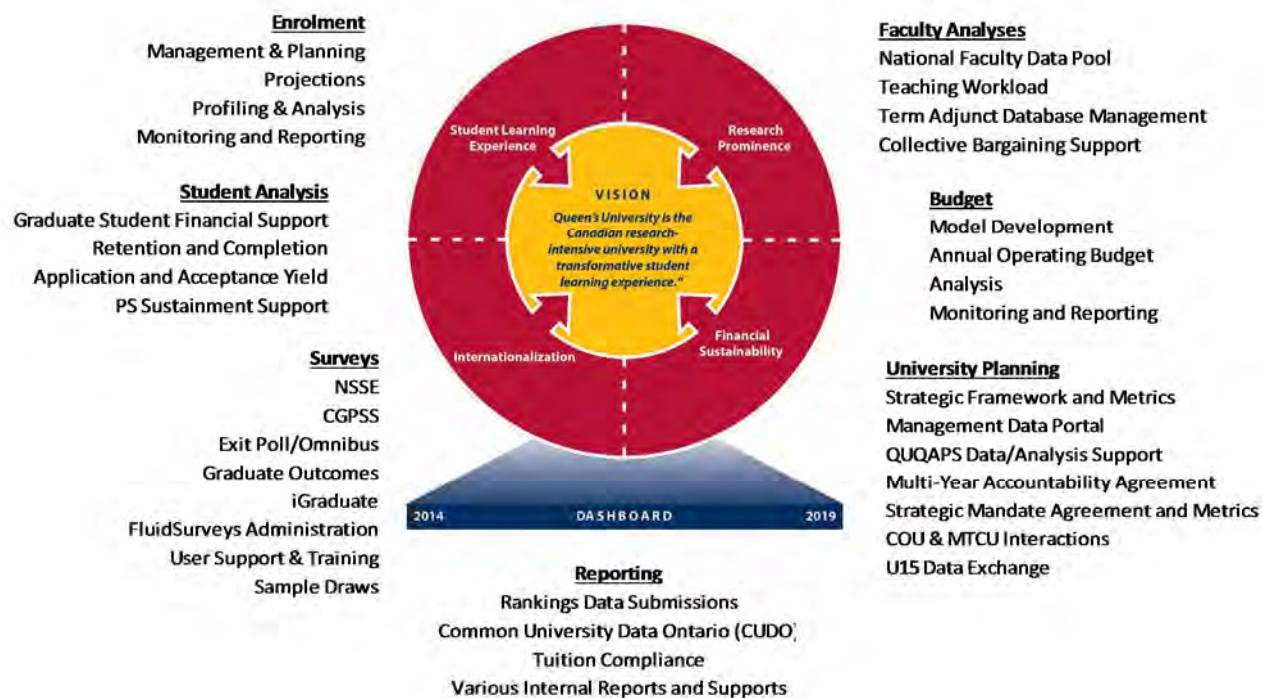
The Office of Planning & Budgeting (P+B) consists of the Budget Office and the Office of Institutional Research and Planning (OIRP). The office is located on the second floor of Richardson Hall.

Figure 1: Office of Planning and Budgeting Organization Chart



Like other units at Queen's, the activities of the Planning and Budgeting Office are guided to a significant degree by the Strategic Framework and its academic, research, financial sustainability, 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 external bodies; and providing statistical, and financial information to academic and administrative units within the university.

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



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

- University budgeting;
- Enrolment statistics and projections;
- Public accountability and regulatory compliance (e.g. CUDO, Key Performance Indicators, Multi-Year Accountability Agreement Report-Backs);
- Survey Policy, Support and Administration; and
- Survey Results (e.g. NSSE, Graduate Outcomes Survey, Exit Poll).

Queen's Strategic Framework

The overarching goal of the strategic framework is to strengthen Queen's vision to be 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 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 targets that the university will work to achieve over the period 2014 - 2019. 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 actions to advance them. The university-wide targets were developed in consultation with all units and will accommodate the changes from year to year in any unit's specific annual objectives. 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 content of the framework and information on the metrics used to assess progress are available on the university's strategic framework web site (<http://www.queensu.ca/strategicframework>).

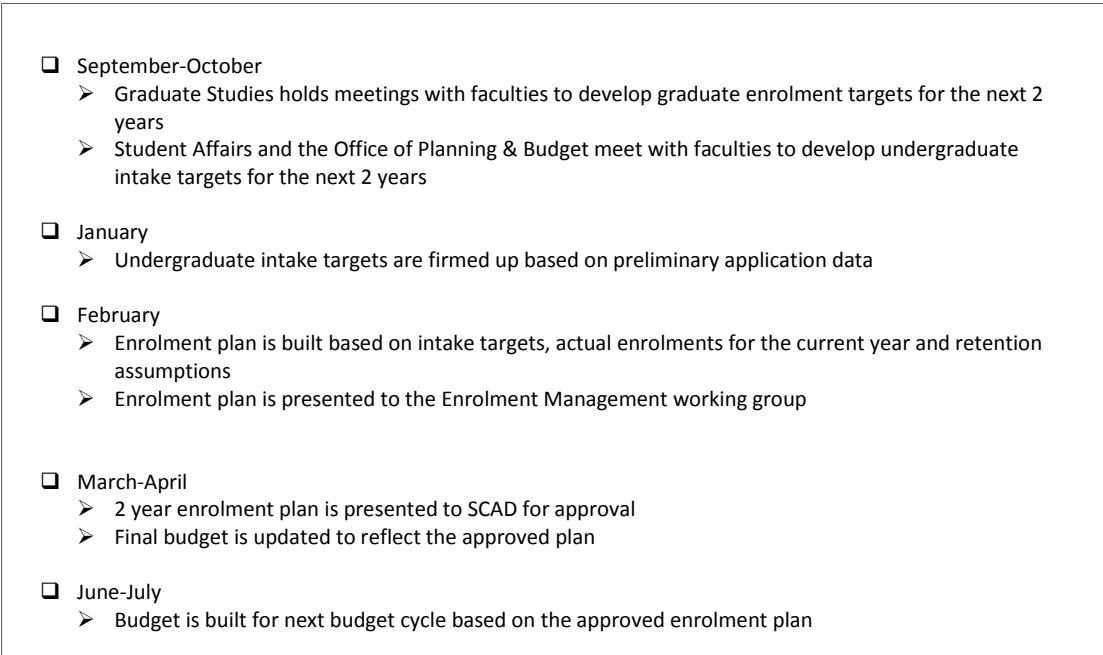
Enrolment Planning

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

The enrolment planning and projection process at Queen’s is led by the Strategic Enrolment Management Group (SEMG). SEMG, chaired by the Provost and Vice-Principal (Academic), has developed a Long-Term Strategic Enrolment Management Framework for the university. The framework will act as an enrolment planning guide and lays out a variety of factors to be considered as part of 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 3). These plans are informed by the Long-Term Strategic Enrolment Management Framework for the university.

Figure 3: The Annual Enrolment Planning Cycle



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.

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

Enrolment Report to the Senate Committee on Academic Development											March 2015	
Table 1: Student Fall Headcount Intake											Queen's University Office of Planning and Budgeting	
Program	2014 Actual		2015 Prev Approved		2015 Planned		2016 Prev Planned		2016 Updated Plan		2017 Planned	
	First	Upper	First	Upper	First	Upper	First	Upper	First	Upper	First	Upper
	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year
Undergraduate (Full-Time)												
Arts & Science												
BA/BAH	1,358	27	1,510	125	1,510	80	1,510	125	1,510	100	1,510	125
BSC/BSCH	806	20	1,025	70	1,005	35	1,025	70	1,005	55	1,005	70
BFAH	22	0	30		30		30		30		30	
BMUS	17	2	30		20		30		20		20	
BCMP/BCMPH	130	8	100	5	130	5	100	5	130	5	130	5
BPHEH	53	1	75		55		75		55		55	
BSCH KINE	94	0	105		125		105		125		125	
Con-Ed Arts/Science/Music	264	0	225		225		225		225		225	
Distance Studies (BA1)	11	2	25		25		25		25		25	
Non-Degree	0	0	0		0		0		0		0	
SGS Qualifier	0	0	0		0		0		0		0	
Subtotal Arts & Science	2,755	60	3,125	200	3,125	120	3,125	200	3,125	160	3,125	200
Commerce	555	0	475	20	475	10	475	20	475	10	475	10
Engineering	711	22	730	13	730	13	730	13	730	13	730	13
Nursing	88		92		92		92		92		92	
Subtotal Direct Entry	4,109	82	4,422	233	4,422	143	4,422	233	4,422	183	4,422	223
Education (Yr 5 & Consec)		726		542		565		489		491		542
Law	206		208		200		208		200		200	
Medicine	100		100		100		100		100		100	
Nursing-Advanced Standing		58		40		40		40		40		40
Subtotal Second Entry	306	784	308	582	300	605	308	529	300	531	300	582
Subtotal Undergraduate (Fac/School)	4,415	866	4,730	815	4,722	748	4,730	762	4,722	714	4,722	805
Bader ISC	117		120		120	20	120		120	20	120	20
Post-Graduate Medicine	182		175		181		175		183		184	
Graduate (Full-Time)												
School of Grad Studies												
Research Masters	564		633		570		648		592		567	
Professional Masters	384		371		425		378		436		462	
Doctoral	258		283		296		289		276		291	
Diploma	4		25		24		25		43		43	
Certificate	1		0		0		0		0		0	
Subtotal SGS	1,211		1,312		1,315		1,340		1,347		1,363	
School of Business												
Masters	473		392		576		394		584		609	
Diploma	101		146		136		156		156		156	
Subtotal QSB	574		538		712		550		740		765	
Subtotal Graduate	1,785		1,850		2,027		1,890		2,087		2,128	
Budgeted Total Enrolment	6,499	866	6,875	815	7,050	768	6,915	762	7,112	734	7,154	825

Table 1(b): 2015-16 Enrolment Plan Approved by Senate – Fall Full-Time Headcount and Annualized FFTE

Enrolment Report to the Senate Committee on Academic Development						March 2015		
						Queen's University		
Table 2: Enrolment Summary						Office of Planning and Budgeting		
Program	Fall Full-Time Headcount				Annualized FFTE			
	Actual	Planned			Actual	Planned		
	Fall 2014	Fall 2015	Fall 2016	Fall 2017	2014-15	2015-16	2016-17	2017-18
Undergraduate								
Arts & Science								
BA/BAH	5,385	5,527	5,711	5,899	5,546.9	5,670.1	5,834.0	6,021.1
BSC/BSCH	3,100	3,358	3,560	3,746	3,112.5	3,353.1	3,538.8	3,720.6
BFAH	74	75	91	89	73.8	72.5	87.1	85.6
BMUS	89	87	88	87	100.2	96.9	98.0	96.9
BCMP/BCMPH	394	405	418	422	400.4	409.7	422.7	426.6
BPHEH	207	206	207	209	202.6	201.3	202.3	204.2
BSCH KINE	364	402	437	470	360.4	397.3	430.0	462.2
Con-Ed Arts/Science/Music	718	700	683	653	704.3	698.2	684.5	660.1
Distance Studies (BA1)	32	59	83	80	34.7	53.2	71.0	68.8
Non-Degree	48	48	48	48	155.9	155.9	155.9	155.9
SGS Qualifier	0	0	0	0	0.0	0.0	0.0	0.0
Subtotal Arts & Science	10,411	10,867	11,326	11,703	10,691.7	11,108.2	11,524.3	11,902.0
Commerce	1,887	1,910	1,909	1,938	1,887.8	1,919.5	1,923.6	1,949.3
Engineering	2,826	2,861	2,907	2,927	2,944.7	2,973.3	3,019.2	3,039.1
Nursing	349	345	343	340	347.2	345.8	344.1	341.0
Subtotal Direct Entry	15,473	15,983	16,485	16,908	15,871.4	16,346.8	16,811.2	17,231.4
Education (Yr 5 & Consec)	726	565	780	733	906.3	831.1	835.8	836.2
Law	556	565	595	582	556.9	565.8	593.2	580.9
Medicine	400	398	397	394	401.0	399.5	394.5	394.5
Nursing-Advanced Standing	95	94	79	79	141.6	135.0	118.4	118.4
Subtotal Second Entry	1,777	1,622	1,851	1,788	2,005.8	1,931.4	1,941.9	1,930.0
Subtotal Undergraduate (Fac/School)	17,250	17,605	18,336	18,696	17,877.2	18,278.2	18,753.1	19,161.4
Bader ISC	140	140	140	140	188.7	188.7	188.7	188.7
Post-Graduate Medicine	513	518	522	526	513.8	518.8	522.8	526.8
Graduate								
School of Grad Studies								
Research Masters	1,095	984	1,023	1,024	1,071.4	994.7	1,032.4	1,033.9
Professional Masters	611	663	714	755	625.0	739.4	769.3	809.8
Doctoral	1,205	1,117	1,146	1,162	1,184.6	1,148.3	1,167.8	1,174.8
Diploma	4	24	43	43	7.1	37.0	71.5	77.5
Certificate	11	4	0	0	13.0	5.4	1.5	1.5
Subtotal SGS	2,926	2,792	2,926	2,984	2,901.1	2,924.9	3,042.6	3,097.5
School of Business								
Masters	719	828	829	856	765.4	993.3	984.5	1,010.4
Diploma	101	136	156	156	58.0	88.0	108.0	108.0
Subtotal QSB	820	964	985	1,012	823.4	1,081.3	1,092.5	1,118.4
Subtotal Graduate	3,746	3,756	3,911	3,996	3,724.5	4,006.2	4,135.1	4,216.0
Budgeted Total Enrolment	21,649	22,019	22,908	23,358	22,304.2	22,991.9	23,599.7	24,092.9

Table 1(c): 2015-16 Enrolment Plan Approved by Senate – Details for Selected Student Subgroups

Enrolment Report to the Senate Committee on Academic Development		March 2015	
		Queen's University	
Table 3: Details for Selected Student Subgroups		Office of Planning and Budgeting	
Student Subgroup	Fall Headcount	Annualized FTE	
	Actual	Actual	
	Fall 2014	2014-15	
Part-Time Undergraduate	1,161	889.9	
Summer Undergraduate	--	623.3	
Undergraduate Exchange			
Away on Exchange	233	353.6	
Here on Exchange	447	364.9	
Net Exchange	-214	-11.3	
Undergraduate Distance Career	32	34.7	
Part-Time Graduate	412	122.9	
International Undergrad (as % of Total)	3.0	2.9	
International Graduate (as % of Total)	15.3	16.1	

Enrolment Analyses 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 tables and graphs below may not correspond exactly with those in the enrolment projection tables above because of slight variations in the student population appropriate to each of the analyses. 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 only. Questions about the topics, and requests for more detailed information, can be directed to the Office of Institutional Research and Planning.

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

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

Table 2 indicates:

- Students in the “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 64% 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 40% in the STEM disciplines and about 60% 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	1745	Science	General Arts and Science	908	MA	Economics	50	PhD	Computing	77
	Political Studies	553		Life Sciences	783		Sociology	31		Cultural Studies	67
	History	478		Biology	578		History	29		Elec & Comp Eng	67
	English	427		Kinesiology	368		Gender Studies	25		Chemistry	61
	Economics	409		Biochemistry	172		English	23		English Lang & Lit	60
	Sociology	382		Psychology	157		Cultural Studies	20		Psychology	59
	Psychology	368		Mathematics	121		Political Studies	19		History	57
	Global Dev Studies	230		Chemistry	102		Art History	18		Economics	53
	Geography	202		Environmental Science	101		Philosophy	17		Education	53
	Health Studies	192		Biology - Psychology	89		All Other Programs	61		Mech & Mtls Eng	53
	Drama	181		Geology	77	Subtotal	293	Geography	49		
	Art History	162		Physics	74	MASc	Mech & Mtls Eng	57	Management	48	
	Philosophy	154		Geography	56		Civil Engineering	54	Civil Engineering	45	
	Applied Economics	149		Environmental Biology	28		Elec & Comp Eng	37	Phys, Eng Phys & Astro	44	
	Film & Media	144		All Other Programs	92		Chemical Engineering	35	Biology	42	
	Gender Studies	121		Total	3706		Mining Engineering	30	Political Studies	41	
	Classical Studies	103		Degree	Concentration	Enrol	Subtotal	243	Art History	36	
	Religious Studies	75		Engin- eering	Engineering (1st Year)	723	MSc	Computing	50	Kin & Health Studies	35
	French Studies	68			Mechanical	502		Biology	47	Chemical Engineering	34
	Linguistics	54			Chemical	290		Chemistry	45	Neuroscience	30
All Other Programs	152	Civil	287		Epidemiology	39		Mathematics & Statistics	26		
Total	6349	Mining	208		Kin & Health Studies	38		Rehabilitation Science	26		
		Electrical	191		Neuroscience	37		Sociology	25		
		Engineering Physics	184		Geological Sci & Eng	35		Philosophy	24		
		Geological	164		Psychology	33		Geological Sci & Eng	23		
		Computer	141		Biomedical & Molecular Sc	27		Law	22		
		Math and Engineering	127		Phys, Eng Phys & Astro	27		All Other Programs	127		
		Engineering Chemistry	76	Management	25	PhD Total	1284				
		Total	2893	Mathematics & Statistics	17						
				Path & Molec Medicine	17						
				Geography	12						
				Microbiol& Immun	9						
				All Other Programs	24						
				Subtotal	482						
				MScOT	Occupational Therapy	154					
					MScPT	Physical Therapy	144				

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

2) Operating Grant-Eligible and Ineligible Enrolments

Not all students at Queen's generate Provincial operating grants. International degree program students and international students studying at Queen's on exchange – both undergraduate and graduate – are ineligible for operating grants. Certain academic programs are not 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 graduate-level 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

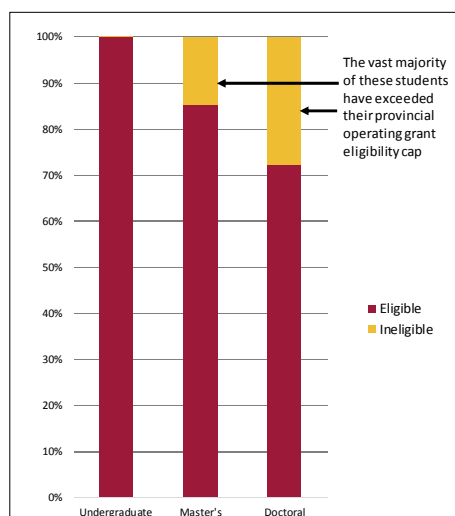
remainder of such a student's doctoral program enrolment at Queen's would be completed without operating grant funding. The grant-eligibility of graduate students is a key issue in graduate student time-to-completion and the structuring of graduate student financial support packages (see below), as well as in the projection of graduate student enrolment and operating grant revenue.

Table 3 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 15% 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 28%, 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.) The same information for domestic students only is shown in Figure 4.

Table 3: Domestic and International Student Operating Grant Eligibility

Operating Grant Eligibility	Immigration Status	
	International	Domestic
Masters Count	597	2444
Eligible	0.34%	85.35%
Ineligible	99.66%	14.65%
Doctoral Count	284	1000
Eligible	0.70%	72.20%
Ineligible	99.30%	27.80%
Undergraduate Count	613	18451
Eligible	4.73%	99.90%
Ineligible	95.27%	0.10%
Total Count	1494	21895
Eligible	2.21%	97.01%
Ineligible	97.79%	2.99%

Figure 4: Domestic Student Operating Grant Eligibility



3) Undergraduate Retention and Degree Completion Rates

About 95% of Queen's first-year undergraduate students return for their second year of study. And (see Table 4) about 90% of Queen's undergraduate students successfully complete a degree program at Queen's within seven years of entry. Queen's 1st-to-2nd year retention rate and our undergraduate degree completion rate are among the highest at Canadian universities.

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

	Entering Cohort							2006	2007
	1999	2000	2001	2002	2003	2004	2005		
Arts and Science									
Social Sciences	83.5	81.8	86.4	86.9	88.4	84.5	81.0		
Physical Sciences	79.5	93.3	93.0	95.9	92.3	81.4	90.0		
Kinesiology/Phys Ed	90.0	92.8	91.7	95.1	96.6	97.6	92.9		
Mathematics	97.2	92.9	94.9	85.0	90.7	80.6	79.3		
Humanities	82.4	86.8	85.1	86.8	85.9	82.9	80.8		
Fine and Applied Arts	74.8	84.9	84.4	85.8	89.0	78.3	77.2		
Computer Science	82.3	81.1	80.4	79.5	85.8	85.3	78.8		
Agri/Bio Sciences	87.4	87.5	90.2	89.3	91.6	85.6	88.3		
Consecutive Education	99.3	98.7	98.9	99.1	99.4	98.7	98.0		
Engineering	89.2	88.3	91.6	89.8	92.6	89.3	87.3		
Health Sciences									
Nursing	87.7	93.4	81.6	89.3	96.2	87.4	87.7		
Medicine	99.9	96.3	99.9	99.9	99.0	99.9	99.0		
Law	94.0	96.3	97.5	92.5	92.5	89.8	98.0		
Commerce	95.7	96.3	95.5	93.9	95.7	97.3	92.7		
Queen's	89.0	89.8	91.2	90.8	92.2	88.9	87.8	90.2	89.6

Note:
Because of changes to the way Queen's now records entering student program category, continuation of the historic time series beyond 2005 entrants is not possible. A modified method of classifying programs of study began with 2006 data but is not included here because of possible misinterpretation of the time-series.

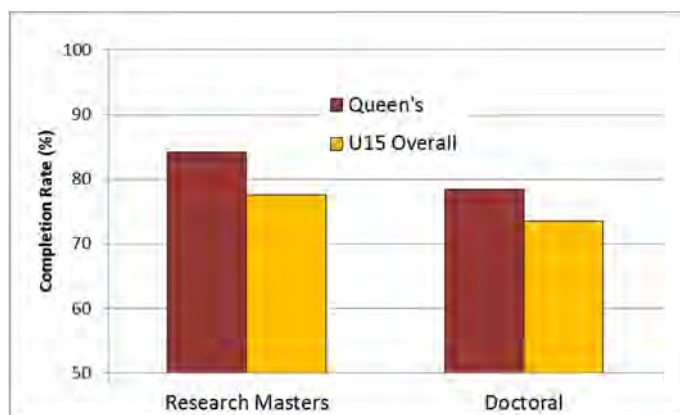
Undergraduate retention and degree completion rates have a number of applications in academic planning. First, they are used in cyclical academic program reviews (QUQAPS), alone or in conjunction with comparative data from other programs/institutions, to provide a basis for exploring student success and potential factors affecting it. (Comparative data are available through the Consortium for Student Retention Data Exchange (CSRDE) and the U15 Data Exchange.) Second, undergraduate first-to second-year retention and degree completion rates are identified as “core strengths” in the Queen's Strategic Framework that are to be monitored and maintained. Third, undergraduate degree completion rates drive a portion of the Provincial performance funding envelope. Finally, undergraduate completion and retention are two of several system-wide indicators within the Strategic Mandate Agreement framework, and are an area that Queen's has identified as differentiating us from other Ontario universities.

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

4) Graduate Degree Completion Rate

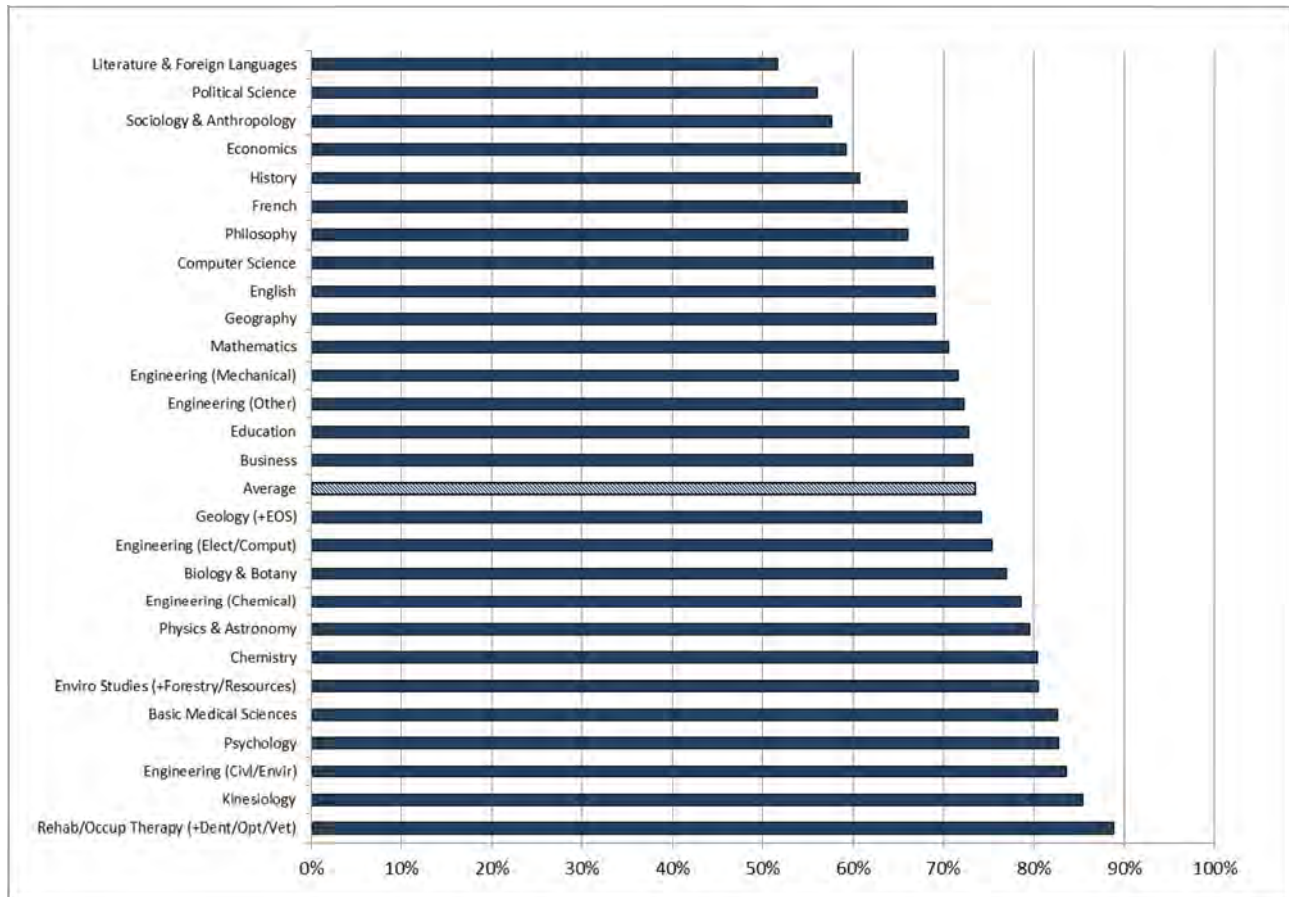
At the graduate level, 84% of Queen’s students in research masters programs, and 78% of Queen’s students in doctoral programs graduate within five and nine years respectively, placing Queen’s within the top two or three universities nationally (2008 entering masters, and 2004 entering doctoral cohorts). See Figure 5.

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



Across the U15 universities (Figure 6 below), program-specific doctoral completion rates vary significantly. (Only programs offered at Queen’s and/or with entrants in 2004 are displayed in the chart). Overall, programs in Sciences, Health Sciences and Engineering generally show higher doctoral completion rates, while those in the Humanities and Social Sciences generally show lower completion rates (9 of the 10 lowest completion rates fall within the Humanities and Social Sciences). Masters programs show comparable variation in completion rates. (Figure 6 shows only programs offered at Queen’s.)

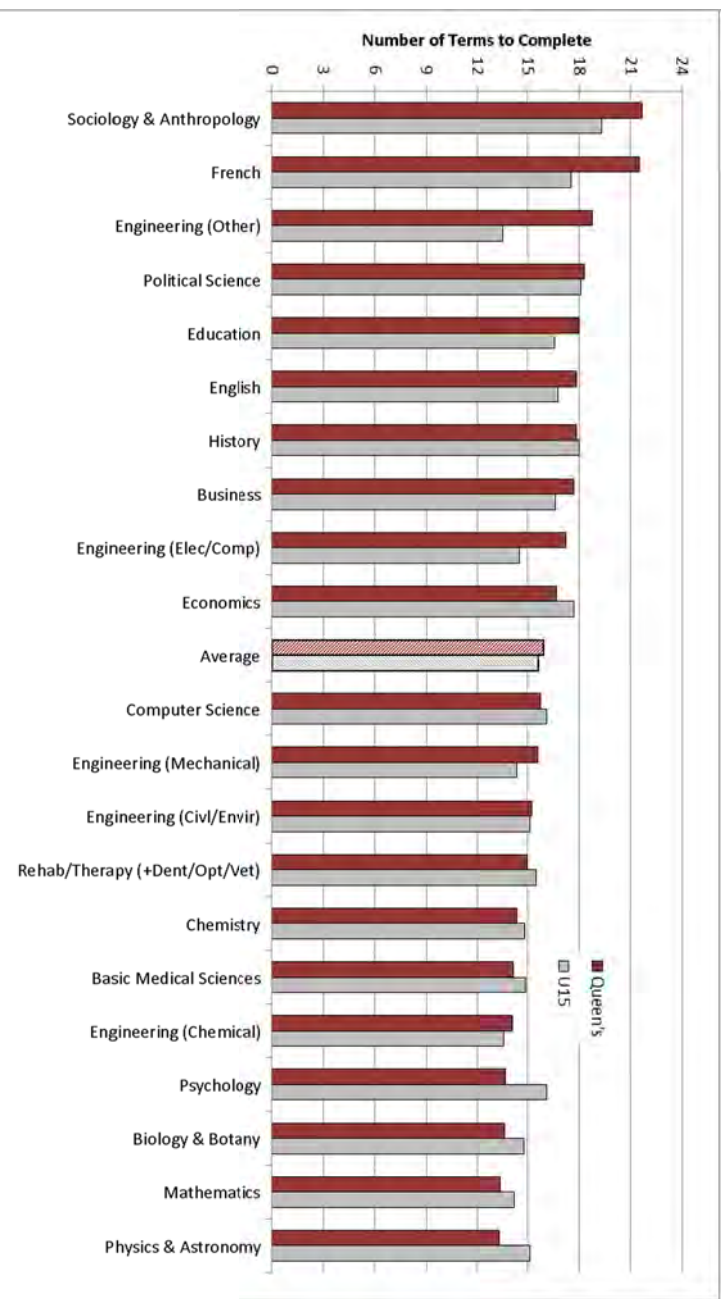
Figure 6: Doctoral Completion Rates by Program – U15 Overall (2004 Entering Cohort)



5) Graduate Time-to-Complete Degree

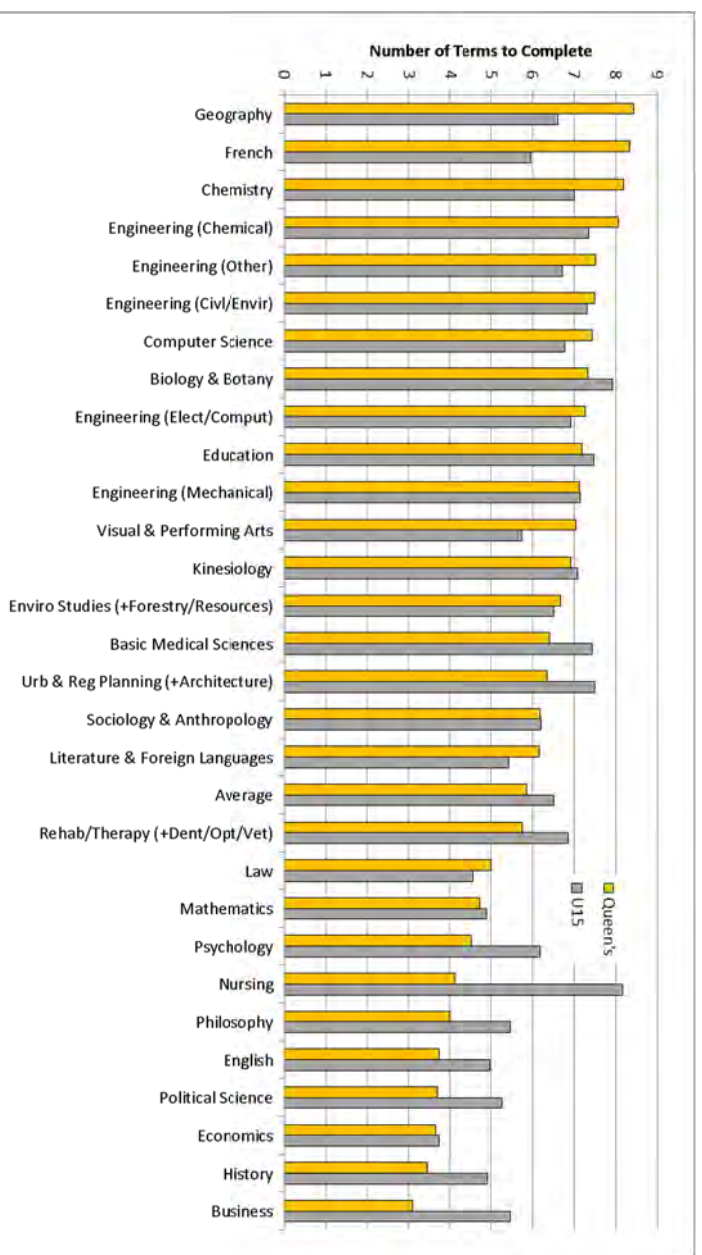
As noted above, the length of time graduate students (and particularly doctoral students) remain enrolled in their programs (whether or not they complete their degrees) has an impact on their grant funding as the result of the eventual expiration of operating grant eligibility. Although the “textbook” duration of doctoral programs is about four years (12 terms) and although doctoral student operating grant eligibility in Ontario generally extends for less than four years, the average time to complete doctoral degrees at U15 universities overall and at Queen’s is about 15 terms or five years (see Figure 7; chart shows only those programs with Queen’s enrolments greater than or equal to 3).

Figure 7: Average Number of Terms to Doctoral Degree Completion by Program, Queen's and the U15



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 does not receive the approximately \$25,000 operating grant generated by grant-eligible doctoral students. This situation informs university policy and practice to encourage timely degree completion and is utilized by the School of Graduate Studies in discussions with academic units. In addition, OIRP provides graduate student time-to-completion data to programs undergoing cyclical program review. In the future, graduate student completion time may be incorporated into the Strategic Framework as a student success metric. Though the operating grant eligibility cap is not generally an issue for masters students (until and unless they pursue doctoral programs), timely degree completion is also desirable as a response to wide variation in masters degree time to completion (Figure 8; chart shows only those programs with Queen's enrolment greater than or equal to 3).

Figure 8: Average Number of Terms to Masters Degree Completion by Program, Queen's and the U15



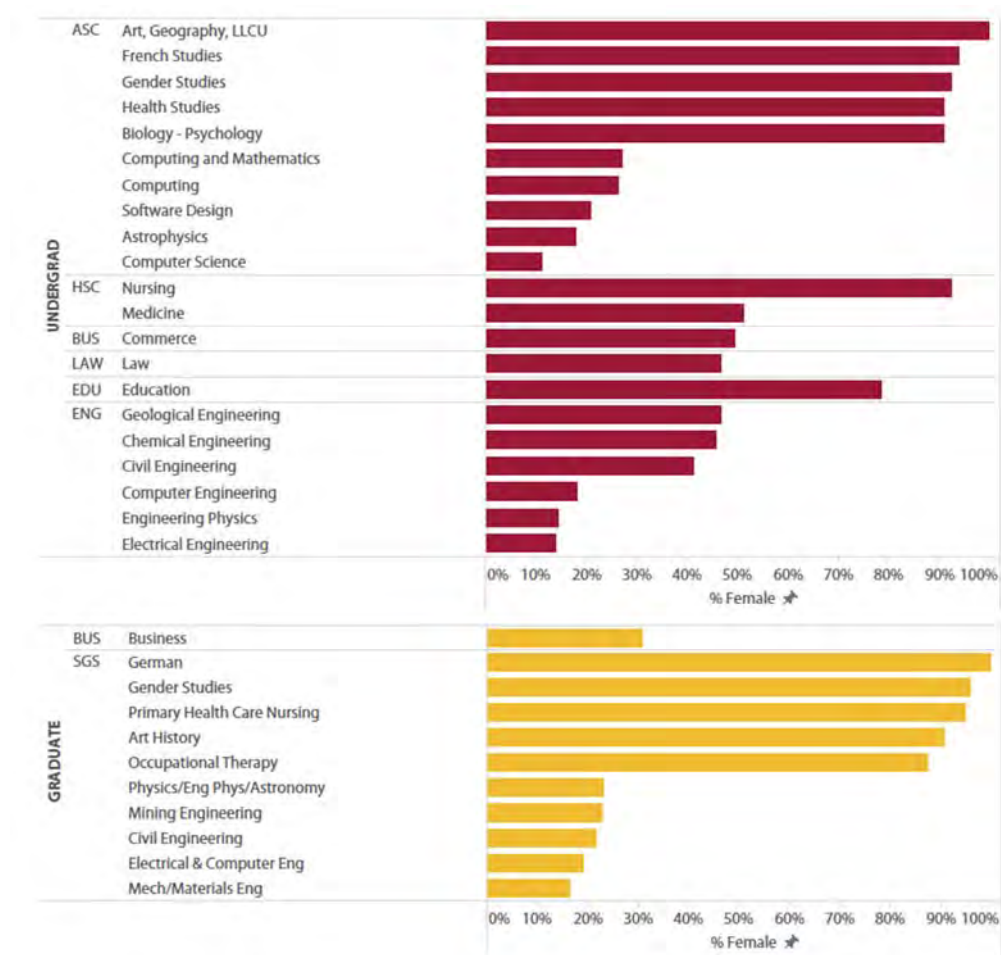
6) Gender Distribution by Program

The gender distribution of the Queen's student body is similar to that generally found at other universities and varies substantially by academic program. At both the graduate and undergraduate levels, female students are most highly represented in Humanities, Health Sciences and Social Sciences programs while males are most highly represented in Science (particularly Computing) and Engineering programs (see Table 5 and Figure 9).

Table 5: 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)	30.59%	Arts and Science	67.17%	Health Sciences	
School of Graduate Studies	52.58%	<i>Highest Female %:</i>		Nursing	92.61%
<i>Highest Female %:</i>		Visual Art, Envir. Geography,		Medicine	51.25%
German	100.00%	French Linguistics, German,	100.00%	Business	49.63%
Gender Studies	96.00%	German Studies, Indig. Studies,		Law	46.96%
Primary Health Care Nursing	95.00%	& Latin		Education	78.56%
Art History	90.74%	French Studies	94.12%	Engineering	28.80%
Occupational Therapy	87.66%	Gender Studies	92.56%	<i>Highest Female %:</i>	
Rehabilitation Science	86.36%	Health Studies	91.15%	Geological Engineering	46.95%
Nursing	83.87%	Biology - Psychology	91.01%	Chemical Engineering	45.86%
Health Care Quality	80.30%	English	89.46%	Civil Engineering	41.46%
Art Conservation	80.00%	Fine Art	87.84%	<i>Lowest Female %:</i>	
Epidemiology	79.09%	Psychology	87.62%	Computer Engineering	18.44%
Anatomy	76.47%	Linguistics	87.04%	Engineering Physics	14.67%
Development Studies	73.33%	Religious Studies	86.67%	Electrical Engineering	14.14%
Psychology	70.65%	Art History	86.42%		
Cultural Studies	70.11%	Global Development Studies	86.09%		
Anatomical Sciences	69.57%	Stage and Screen Studies	85.29%		
<i>Lowest Female %:</i>		Biology - Mathematics	80.95%		
Geo Science & Eng	35.71%	<i>Lowest Female %:</i>			
Chemistry	34.58%	Applied Economics	35.57%		
Philosophy	34.15%	Physics	35.14%		
French	33.33%	Economics	34.72%		
Chemical Engineering	31.94%	Computing and Mathematics	27.27%		
Economics	31.07%	Computing	26.47%		
Law	30.30%	Software Design	21.01%		
Mathematics & Statistics	30.23%	Astrophysics	18.18%		
Biochemistry	26.32%	Computer Science	11.54%		
Computing	24.41%				
Physics/Eng Phys/Astronomy	23.26%				
Mining Engineering	23.08%				
Civil Engineering	21.82%				
Electrical & Computer Eng	19.38%				
Mech/Materials Eng	16.67%				
Graduate Overall	47.55%	Undergraduate Overall			59.36%

Figure 9: Gender Distributions for Selected Degree Programs and Concentrations



7) Student Origins

Students come to Queen's from every region in Canada and from many countries worldwide. The diversity of student origins is a reflection of Queen's profile and reputation within and outside Canada and is both an input to, and an outcome of, Queen's student recruitment efforts and our strategic framework. The graduate student body is more diverse on the international dimension with about one-fourth of all graduate students holding non-Canadian citizenship (see Table 6). Ontario provides the majority of both undergraduate students (80%) and graduate students (61%); provinces of origin other than Ontario for graduate students are shown graphically in Figure 11. The percentage of Ontario undergraduates originating in various cities is shown in Figure 12.

Table 6: Geographic Origins of Queen's Students

Country of Citizenship		Province of Origin (Canadian Residents)		Permanent City of Residence (Canadian Residents)			
Undergraduate	% of Total	Undergraduate	% of Total	Undergraduate	% of Total	Graduate	% of Total
China	2.1	Ontario	80.2	Toronto	12.5	Toronto	13.6
Korea, South	0.9	British Columbia	6.3	Kingston	5.2	Kingston	10.5
United States	0.6	Alberta	3.8	Mississauga	3.8	Ottawa	7.0
United Kingdom	0.2	Nova Scotia	1.0	Ottawa	3.7	Calgary	3.6
All Others	6.1	Quebec	0.9	Oakville	3.3	Mississauga	3.1
Canada	93.9	Manitoba	0.5	Calgary	3.1	Vancouver	2.3
Total	100.0	New Brunswick	0.3	Markham	2.7	London	1.9
		Saskatchewan	0.2	Richmond Hill	2.2	Oakville	1.5
Graduate	% of Total	Nfld & Labrador	0.1	North York	2.0	Edmonton	1.5
China	5.3	NWT/Nunavut/Yukon	0.1	Scarborough	2.0	Thornhill	1.5
United States	3.3	Prince Edward Island	0.1	Thornhill	1.8	Montreal	1.3
India	2.3	Unknown or N/A	6.5	Burlington	1.5	Markham	1.3
Iran	2.2	Total	100.0	Vancouver	1.5	Brampton	1.2
Saudi Arabia	1.0	Graduate	% of Total	Etobicoke	1.5	Hamilton	1.2
Egypt	0.8	Ontario	60.7	Whitby	1.4	Richmond Hill	1.2
Mexico	0.7	British Columbia	5.6	Aurora	1.4	Whitby	1.2
Bangladesh	0.6	Quebec	3.2	London	1.1	Scarborough	1.0
Pakistan	0.5	Alberta	3.2	Brampton	1.1	Burlington	1.0
All Others	6.4	Nova Scotia	1.5	Newmarket	1.1	All Others	44.1
Canada	77.0	Manitoba	1.0	Kanata	1.0	Total	100.0
Total	100.0	New Brunswick	0.8	Nepean	1.0		
		Nfld & Labrador	0.7	All Others	44.8		
		Saskatchewan	0.7	Total	100.0		
		NWT/Nunavut/Yukon	0.2				
		Prince Edward Island	0.1				
		Unknown or N/A	22.4				
		Total	100.0				

Figure 10: International Students by Country of Origin

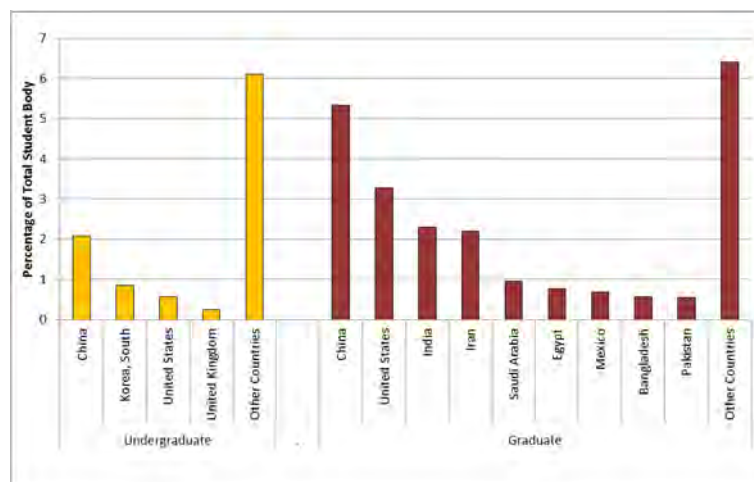


Figure 11: Province of Origin (excluding Ontario) for Graduate Students Residing in Canada

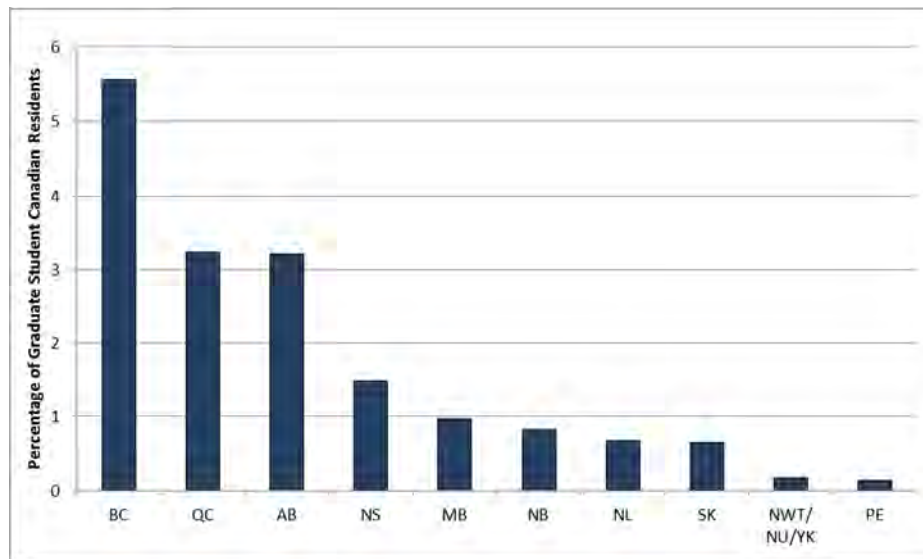
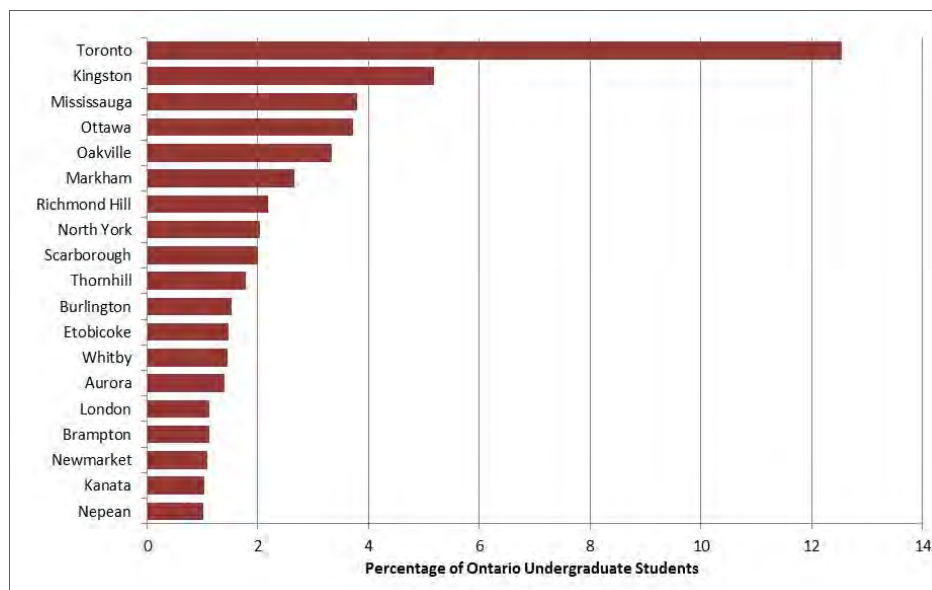


Figure 12: City of Origin for Undergraduate Students Residing in Ontario



8) *Part-time Undergraduate Students*

A higher proportion of Queen's undergraduate students study full-time than is the case at most other universities. The undergraduate enrolment projection process focuses on fall-winter full-time students and their conversion to fall-winter full-time equivalents. Part-time student projections are constructed separately and their associated FFTE are added to full-time student FFTE projections to generate (along with summer enrolments – see below) projections of total annual FFTE enrolment. Part-time students are defined at the undergraduate level as those registering in less than 60% of the normal full credit load for their program and at the graduate level according to program-specific criteria.

Part-time undergraduate students fall into three main categories. The first contains those students enrolled at Trent University in the Queen's-Trent Concurrent Education. 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 7 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 7: Characteristics of Queen's Part-Time Undergraduate Program Students

Terms of Study	Students	FTE/Student	Total FTE	Gender	Percent
Students Studying in Fall Term	587	0.177	104.0	Female	56.56%
Students Studying in Winter Term	651	0.177	115.2	Male	43.44%
Students Studying in Fall or Winter Term	890	0.246	219.2		
Faculty of Enrolment/Plan of Study	Percent			Year of Study	Percent
Arts and Science				First	16.70%
BA/BAH	57.19%			Second	10.90%
BSc/BScH	11.00%			Third	25.04%
BCmp/BCmpH	7.11%			Fourth+	47.36%
Other	2.03%				
Subtotal	77.33%				
Business	0.85%				
Education	6.77%				
Engineering	13.37%				
Nursing	1.02%				
Law	0.67%				

9) *Summer Term Enrolment Profile*

Summer term undergraduate enrolments differ significantly from those in the Fall and Winter terms. About 4,100 students study during either or both of the May-June or July-August sessions of Summer term: medical residents (13% of the total), students enrolled in BISC and Queen's-Blyth programs (4% combined) and on-campus students primarily on a part-time basis (83%). 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.

Table 8: Summer Term Undergraduate Credit Student Enrolment

Summer Overall				
Count Date	Headcount	FTE	Student Category	Percent
May	3,335	346.761	Post-Graduate Medical Residents	12.5%
July	3,410	436.863	Bader International Study Centre	3.3%
Unique Total	4,124	783.624	Queen's-Blyth Program	0.8%
			Main Campus	83.4%
May Count Date Main Campus Student Composition				
Type of Study	Percent	Year of Study	Percent	
Full-Time	3.1%	First	11.5%	
Part-Time	96.9%	Second	26.8%	
		Third	35.5%	
		Fourth	26.2%	
Program Enrolment	Percent	Gender	Percent	
Non-Degree Program	8.42%	Female	63.65%	
Degree Program	91.58%	Male	36.35%	
Faculty/Program of Study		International/Domestic	Percent	
Arts and Science	71.08%	International	2.77%	
BA/BAH	36.03%	Domestic	97.23%	
BCMP/BCMPH	2.91%			
BSc/BScH	21.75%			
Non-Degree	8.19%			
Other	2.20%			
Business	10.65%			
Engineering *	13.25%			
Health Sciences (Nursing)	4.97%			
Education	0.06%			
		Distance Career Students	67	
		Letters of Permission	67	
* includes a small number of non-degree students				

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 13.)

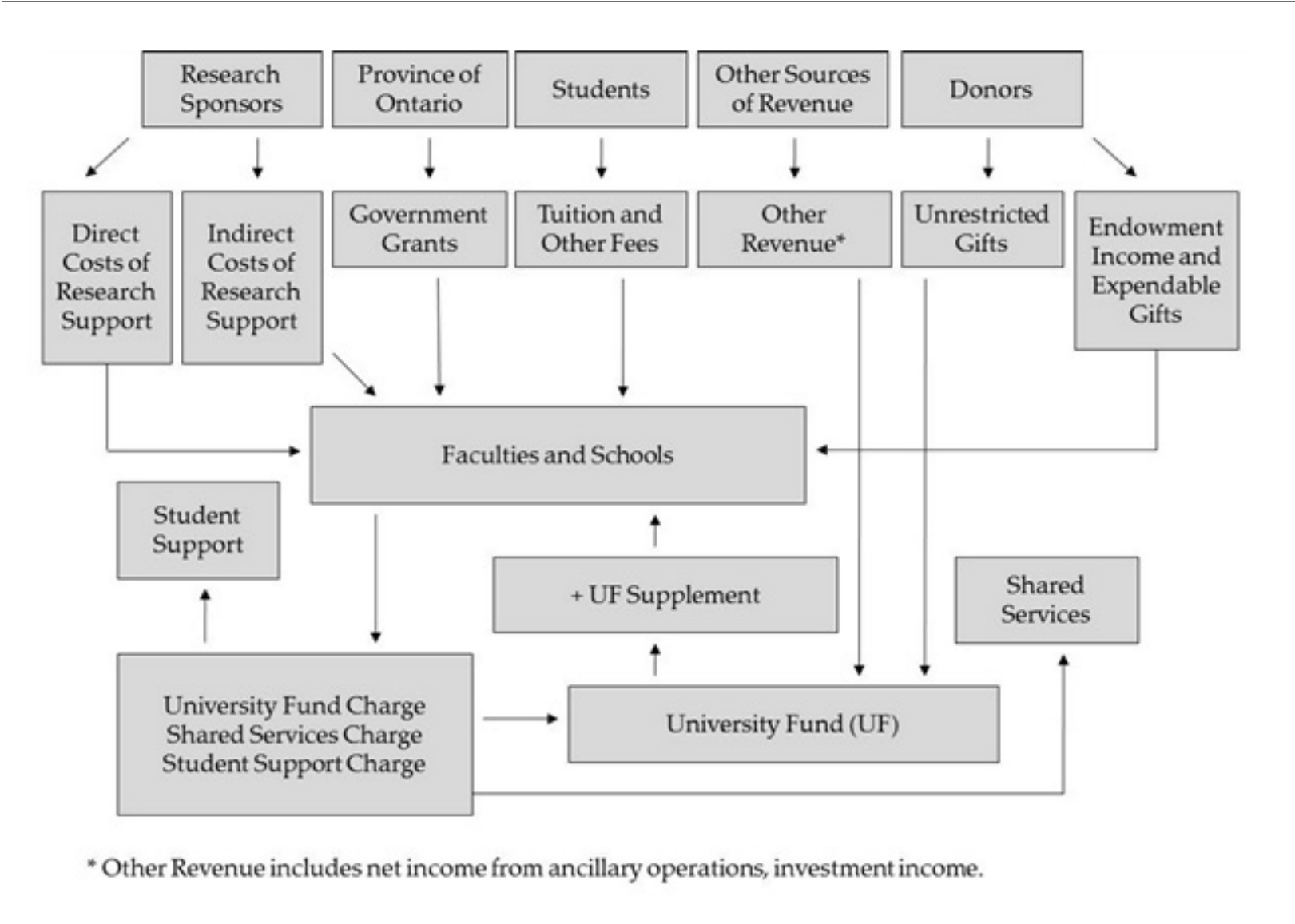
The new budget model will not, in and of itself, increase net revenue for the university; it is simply a different method of revenue and cost allocation. It is designed, however, to encourage Faculties and Schools to increase revenue and constrain costs, enhancing financial opportunities within their 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 13: 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 its recommendations to the Senate Committee on Academic Development (SCAD) for enrolment for the next two academic years. SCAD considers these recommendations and submits enrolment targets to the Senate for approval.

The approved enrolment targets are processed through 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.

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 14: 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 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 2015-16 operating budget the following information is provided:

- Approved Operating Budget (Table 9)
- Detailed Revenues (Table 10)
- Budget by Cost Centre: Reconciliation of Board-Approved Budget to Budget Load (Table 11)
- Detailed Expenses (Table 12)
- Detailed Budget Load by Department (Table 13)

and, in the following section:

- Faculty & School Revenue Attribution Drivers (Tables 14 – 20)
- Faculty & School Expense Attribution Drivers (Tables 21 – 41)

The Annual Budget Report that was approved by the Board of Trustees for 2015-16 is in Appendix 1.

Table 9: Queen's University 2015-16 Approved Operating Budget (\$M)

	Budget 2014-15	Budget Variance	Budget 2015-16	Budget 2016-17	Budget 2017-18
TOTAL OPERATING REVENUES	\$ 475.0	\$ 26.5	\$ 501.5	\$ 519.6	\$ 536.9
EXPENSE					
Faculties and Schools Allocations	\$ 270.9	\$ 24.8	\$ 295.7	\$ 310.7	\$ 317.7
Shared Services Allocations	\$ 122.0	\$ 5.1	\$ 127.1	\$ 127.2	\$ 131.4
Undergraduate & Graduate Student Aid	\$ 29.6	\$ 1.3	\$ 30.9	\$ 30.9	\$ 30.9
Utilities	\$ 16.1	\$ 0.7	\$ 16.8	\$ 17.5	\$ 19.1
Infrastructure Renewal	\$ 4.6	\$ (0.2)	\$ 4.4	\$ 4.4	\$ 4.4
Board Priorities & Compliance	\$ 0.9	\$ 0.1	\$ 1.0	\$ 0.3	\$ 0.5
Contingency	\$ 1.8	\$ -	\$ 1.8	\$ 1.8	\$ 1.8
Flow Through Expenses, net of recoveries	\$ 11.5	\$ (1.1)	\$ 10.4	\$ 10.7	\$ 10.9
Indirect Costs of Research to External Entities	\$ 1.5	\$ (0.1)	\$ 1.4	\$ 1.4	\$ 1.4
<i>To Be Allocated</i>	<i>\$ 2.3</i>	<i>\$ (2.3)</i>	<i>\$ -</i>	<i>\$ 2.5</i>	<i>\$ 6.5</i>
TOTAL OPERATING EXPENDITURES	\$ 461.3	\$ 28.2	\$ 489.5	\$ 507.4	\$ 524.6
Net Surplus before Capital Expenditures	\$ 13.7	\$ (1.7)	\$ 12.0	\$ 12.2	\$ 12.3
Transfer to Capital Budget	\$ 13.8	\$ (1.5)	\$ 12.3	\$ 12.3	\$ 12.3
Unit Expenses greater than Budget Allocation	\$ 7.5	\$ 3.9	\$ 11.4	TBD	TBD
Net Budget Surplus (Deficit)	\$ (7.7)	\$ (4.1)	\$ (11.7)	\$ (0.1)	\$ -
Draw down of Central Cash Reserves*	\$ 0.2	\$ 0.1	\$ 0.3	\$ 0.1	\$ -
Draw down of Unit Carryforward balances	\$ 7.5	\$ 4.0	\$ 11.4	TBD	TBD
Net Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -

*The drawdown of cash reserves is for Talent Management Initiative and Internal Controls Project.

Table 10: Queen's University 2014-15 to 2017-18 Revenue Budget

	Budget 2014-15	Budget 2015-16	Budget 2016-17	Budget 2017-18
Tuition Credit	\$ 220,596,524	\$ 241,660,552	\$ 256,242,342	\$ 270,018,216
Tuition Non-Credit	\$ 18,937,432	\$ 20,996,830	\$ 21,064,798	\$ 21,064,798
Student Assistance Levy	\$ 2,262,170	\$ 2,309,020	\$ 2,380,440	\$ 2,380,440
Other fees	\$ 6,574,244	\$ 6,706,347	\$ 6,899,467	\$ 7,096,197
Total Fees	\$ 248,370,370	\$ 271,672,749	\$ 286,587,047	\$ 300,559,651
Operating Grants				
Basic Operating Grant	\$ 150,313,647	\$ 147,858,635	\$ 147,684,229	\$ 147,610,029
Performance Fund Grant	\$ 2,088,535	\$ 2,038,467	\$ 2,038,467	\$ 2,038,467
U/G Accessibility Funding	\$ 10,427,864	\$ 13,907,570	\$ 17,433,483	\$ 20,410,684
Graduate Accessibility Funding	\$ 8,687,269	\$ 11,114,516	\$ 12,170,053	\$ 12,170,053
Quality Improvement Fund	\$ 6,908,774	\$ 6,908,774	\$ 6,908,774	\$ 6,908,774
Research Infrastructure	\$ 2,000,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
Ontario Operating Grants	\$ 180,426,089	\$ 183,627,961	\$ 188,035,007	\$ 190,938,008
Earmarked Grants				
Tax Grant	\$ 1,455,666	\$ 1,443,211	\$ 1,440,216	\$ 1,438,381
Special Accessibility	\$ 357,657	\$ 357,657	\$ 357,657	\$ 357,657
Regional Assessment Resource Centre	\$ 1,005,000	\$ -	\$ -	\$ -
Targetted programs	\$ 8,477,991	\$ 9,041,261	\$ 8,939,430	\$ 8,952,210
Clinical Education Funding	\$ 623,751	\$ 623,751	\$ 623,751	\$ 623,751
Total Earmarked Grants	\$ 11,920,065	\$ 11,465,879	\$ 11,361,054	\$ 11,371,998
Total Provincial Grants	\$ 192,346,154	\$ 195,093,841	\$ 199,396,061	\$ 202,310,006
Federal Grant	\$ 9,546,552	\$ 9,376,768	\$ 9,376,768	\$ 9,376,768
Other Revenue				
Unrestricted Donations and Bequests	\$ 1,340,000	\$ 1,340,000	\$ 1,340,000	\$ 1,340,000
Other Income	\$ 7,317,331	\$ 7,479,948	\$ 7,635,730	\$ 7,773,344
Research Overhead	\$ 3,900,000	\$ 3,950,000	\$ 3,950,000	\$ 3,950,000
Investment Income	\$ 12,170,099	\$ 12,500,779	\$ 11,331,548	\$ 11,497,364
Total Other Revenue	\$ 24,727,430	\$ 25,270,726	\$ 24,257,278	\$ 24,560,708
Total Revenues:	474,990,506	501,414,084	519,617,154	536,807,133

Table 11: Budget by Cost Centre: Reconciliation of Board-Approved Budget to Budget Load

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

	2013-14 Budget	2014-15 Budget	2015-16 Budget
Expenditure Budget approved by Board of Trustees	\$ 445,907,254	\$ 461,305,261	\$ 489,403,757
<u>Reconciling Items</u>			
Draw on Restricted Carry Forwards (1)	\$ 4,320,203	\$ 7,503,715	\$ 11,412,581
Miscellaneous	\$ -	\$ 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)	\$ (2,351,800)
Ancillary and other overhead recoveries netted against expenses in the approved budget	\$ 2,623,233	\$ 2,800,425	\$ 3,215,964
Expenditure Budget loaded to General Ledger	\$ 430,775,514	\$ 469,707,401	\$ 501,680,502
(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 12 shows a breakdown of the operating budget by Faculty / School, VP Portfolio and other Central Expenses. Table 13 provides a further breakdown of these budgets as loaded into the university General Ledger.

Table 12: Queen's University Expenditure Budget

	Budget 2013-14	Budget 2014-15	Budget 2015-16 (1)
Faculties/Schools			
Arts and Science	\$ 98,724,656	\$ 104,604,820	\$ 114,186,187
Business	\$ 53,754,981	\$ 68,538,990	\$ 79,562,508
Health Sciences	\$ 40,090,630	\$ 40,562,677	\$ 42,815,645
Engineering & Applied Science	\$ 28,319,029	\$ 28,222,211	\$ 31,601,118
Law	\$ 7,660,602	\$ 9,346,075	\$ 11,681,485
Education	\$ 9,139,712	\$ 15,109,860	\$ 15,509,202
School of Policy Studies	\$ -	\$ -	\$ 2,055,884
School of Graduate Studies	\$ 5,801,044	\$ 8,156,387	\$ -
Subtotal Faculties/Schools	<u>\$ 243,490,654</u>	<u>\$ 274,541,019</u>	<u>\$ 297,412,029</u>
Principal & Vice-Principals			
Principal, University Secretariat & University Relations	\$ 4,461,558	\$ 5,886,146	\$ 7,189,093
Provost and Vice-Principal Academic			
Provost and VPA - Other	\$ 9,696,880	\$ 9,578,486	\$ 11,227,092
Library (Operations & Acquisitions)	\$ 21,639,223	\$ 21,886,870	\$ 22,166,451
Office of University Registrar	\$ 4,560,985	\$ 5,656,592	\$ 4,575,502
Student Affairs (3)	\$ 17,743,447	\$ 17,124,829	\$ 15,858,131
School of Graduate Studies	\$ -	\$ -	\$ 1,629,760
Total	<u>\$ 53,640,535</u>	<u>\$ 54,246,777</u>	<u>\$ 55,456,936</u>
Vice-Principal Research	\$ 4,654,996	\$ 5,077,484	\$ 5,545,425
Vice-Principal Advancement	\$ 10,758,784	\$ 9,308,089	\$ 11,474,156
Vice-Principal Finance & Administration			
VPF&A - Other	\$ 8,930,760	\$ 8,904,961	\$ 10,888,475
Information Technology Services (ITS)	\$ 13,035,447	\$ 13,811,774	\$ 16,007,479
Physical Plant Services (PPS)	\$ 15,274,072	\$ 15,750,337	\$ 16,114,343
Utilities	\$ 14,584,966	\$ 16,067,053	\$ 16,794,000
Total	<u>\$ 51,825,245</u>	<u>\$ 54,534,125</u>	<u>\$ 59,804,297</u>
Human Resources	\$ 6,446,610	\$ 6,255,455	\$ 5,387,331
Subtotal Principal & Vice-Principals	<u>\$ 131,787,728</u>	<u>\$ 135,308,076</u>	<u>\$ 144,857,238</u>
University Central Expenses			
Student Assistance (2)	\$ 29,582,000	\$ 29,582,000	\$ 32,832,932
Bridging Programs	\$ 1,036,666	\$ 400,000	\$ 600,000
Fringe Benefits	\$ 5,568,128	\$ 5,621,099	\$ 6,206,297
Capital	\$ 250,000	\$ 150,000	\$ 150,000
Other	\$ 19,060,338	\$ 24,105,207	\$ 19,622,006
Total	<u>\$ 55,497,132</u>	<u>\$ 59,858,306</u>	<u>\$ 59,411,235</u>
Grand Total	<u>\$ 430,775,514</u>	<u>\$ 469,707,401</u>	<u>\$ 501,680,502</u>
Notes:			
(1) For information on the departments loaded in these numbers refer to Table 18			
(2) For 2015-16, Student Assistance includes full budgeted spend. Previous years consisted of only the operating budget allocation.			
(3) Student Affairs expenses are partially offset by external revenues included in the operating budget			
(4) For 2015-16, the School of Graduate Studies are categorized under Provost and Vice-Principal Academic due to a reorganization which moved the Urban and Regional Planning and Industrial Relations into the Faculty of Arts & Science and created the School of Policy Studies. All three schools/programs were managed by the School of Graduate Studies. The prior year comparisons have not been restated.			

Table 13: Detailed 2015-16 Budget Load

	2015-16 Revenue	2015-16 Expenses
Central Revenues		
Tuition Fees - Central	(244,312,173)	
Investment Income - Central	(12,626,293)	125,514
Federal & Provincial Grant Revenue - Central	(204,470,610)	
Unrestricted Donations-Central	(1,340,000)	
Overheads & Misc.- Central	(25,000)	(6,568,661)
Other Expenses - Central	(200,000)	100,232
Central Revenues Total	(462,974,076)	(6,342,915)
Faculty of Arts and Science		
Arts & Sci Faculty Office		112,050
Student Services - A&S	(70,000)	87,975
Dean's Office - A&S		139,360
Advancement - A&S		16,800
Arts & Sci Faculty Office		4,343,706
School of Religion	(99,000)	1,630,400
Initiatives		3,761,373
Classics		1,481,914
English		5,046,096
History		5,521,884
Philosophy		3,164,289
Cultural Studies		574,457
French Studies	(72,000)	1,428,563
Languages Literatures Cultures	(11,195)	2,837,539
Art History	(110,000)	1,912,467
Studio BFA		1,037,045
Art Conservation	(1,000)	586,697
Drama	(46,200)	1,961,825
Film & Media	(223,104)	2,110,786
School of Music	(105,018)	3,094,731
Economics	(621,349)	7,112,141
Geography	(46,000)	4,496,612
Political Studies	(20,000)	4,189,091
Sociology		2,769,448
Psychology	(180,952)	6,474,032
Psychology Training Clinic	(120,000)	133,764
Biology	(36,900)	7,001,393
Biology Station - Opinicon	(245,000)	526,089
School of Kinesiology & Health	(14,000)	4,142,946
Chemistry		4,976,832
Chemistry Inventory Stores		(19,250)
Chemistry Instrumentation	(100,000)	53,997

	2015-16 Revenue	2015-16 Expenses
Physics	(80,000)	6,330,668
Geological Science		3,621,003
School of Computing		5,311,699
Mathematics & Statistics	(90,000)	5,987,185
Jewish Studies		56,548
Continuing & Distance Studies	(640,767)	4,197,839
Environmental Studies		1,556,108
Gender Studies		1,383,727
Global Dev Studies	(75,750)	1,550,241
Professional Expense		678,000
Faculty Fund - A&S		176,048
Conservatory of Music	(274,922)	318,203
Industrial Relations Centre	(2,603,500)	2,478,238
Master of Industrial Relations		881,308
Geology Field Education		149,750
Geology Continuing Ed	(56,000)	35,750
Physics Research Labs Operation	(34,000)	(41,373)
Chemistry - Snieckus Institute	(100,000)	98,469
Ergonomics Assessment Program	(5,000)	4,499
Faculty of Arts and Science Total	(6,081,657)	117,480,962
Faculty of Engineering & Applied Science		
Applied Sci - Faculty Office	(54,000)	7,434,936
Integrated Learning Centre	(73,663)	367,577
Chemical Engineering	(325,102)	4,998,126
Civil Engineering		4,065,956
Electrical & Computer Eng		5,481,230
Mechanical and Materials Eng		6,832,850
Robert M Buchan Dept of Mining	(25,000)	2,418,772
Applied Science Programs	(238,324)	717,760
Faculty of Engineering & Applied Science Total	(716,089)	32,317,207
School of Business		
Undergraduate Program (BCom)		20,021,535
Graduate Program		3,192,315
MOM Programs		12,819,904
Ottawa MBA Admin		796,815
National EMBA		6,743,139
Cornell-Queen's EMBA	(284,251)	5,876,634
Accelerated EMBA		5,890,942
Queen's Full-Time MBA (FTMBA)		6,949,345
QEDC General Admin	(150,000)	3,863,755
QEDC UAE Admin		178,042
Open Enrollment Programs	(5,878,000)	3,290,834

	2015-16 Revenue	2015-16 Expenses
Custom Programs	(1,301,500)	874,000
QEDC Other	(767,750)	324,594
QEDC Custom Credit Courses	(640,673)	361,980
QSB Custom International	(750,000)	668,857
QSB Information Technology	(6,000)	6,000
QSB Marketing & Communications	(20,000)	20,000
QSB Dev. & Alumni Relations		1,215,215
QSB Videoconferencing	(100,000)	100,000
QSB Material Management	(275,000)	275,000
QSB Dean's Office		870,550
QSB Faculty & Support	(60,000)	221,743
QSB Facilities		2,787,326
QSB Research Program	(500)	962,979
Living Case Project		(268)
School of Business Total	(10,233,674)	78,311,234
 Faculty of Education		
Faculty of Education		1,230,000
Registrar	(80,000)	494,800
Fac of Education - Operations		10,000
Fac of Education - Teaching		4,917,752
Aboriginal Teacher Education P		59,900
Outdoor Experiential Education	(10,000)	16,000
Technological Education		78,900
Practicum Office		523,600
Grad Studies and Bureau of Res		915,150
Commun and Alumni Relations		81,000
e- Learning Services Office		290,100
Career Services	(140,000)	195,000
Course Allocations	(30,000)	57,000
Faculty Administration		75,000
Faculty of Education -PEA		70,000
PROF DEV SESSIONAL ADJ		30,000
School of English	(1,731,500)	1,731,500
Continuing Teacher Education	(5,100,000)	3,795,000
Spec Proj - Undergraduate Dev	(14,000)	42,000
Spec Proj - Relations Sponsors		10,500
Spec Proj - Research		45,100
Spec Proj - Graduate Studies		36,000
Spec Proj - Inform and Comm		123,400
Spec Proj - Facilities		30,000
Spec Proj - HR and Development		32,000
Spec Proj - Reinvestments		1,000,000
Faculty of Education Total	(7,105,500)	15,889,702

	2015-16 Revenue	2015-16 Expenses
Faculty of Law		
Faculty of Law	(444,200)	12,032,585
Law Student Services	(6,000)	99,100
Faculty of Law Total	(450,200)	12,131,685
Faculty of Health Sciences		
Faculty Health Sci Office Ops	(3,665,086)	6,601,704
Standardized Patient Program		225,760
Life Science Program		272,513
Medical Art & Photography		23,834
Public Health Sciences		2,374,402
Biomedical & Molecular Science		9,646,859
Anesthesiology & Periop Med		909,481
Diagnostic Radiology	(57,191)	356,288
Family Medicine	(824,913)	1,759,363
Clinical Simulation Centre		265,810
Emergency Medicine		613,508
Centre Neuroscience Studies		113,580
Medicine	(234,100)	1,760,939
Oncology	(51,000)	459,000
Pathology & Molecular Medicine	(267,469)	1,866,196
Obstetrics & Gynaecology		880,449
Ophthalmology		173,676
Otolaryngology		153,995
Paediatrics		304,406
Psychiatry		352,625
Physical Medicine & Rehab		204,332
Surgery	(12,000)	616,028
Urology		325,550
Undergraduate Med Ed	(64,057)	1,687,208
Postgraduate Med Ed	(3,143,672)	3,726,328
Office of Global Health		101,969
Clinical Skills		278,611
Regional Ed		875,795
Clinical Ed Centre		352,091
Faculty Development		282,162
Med Tech Unit		381,460
Office of Health Sci Ed		262,787
Continuing Med Ed		138,248
Animal Care		738,288
Protein Function		20,000
Critical Care Medicine Program		153,337
Health Sciences Ed		151,642
School of Nursing	(763,616)	7,150,420

	2015-16 Revenue	2015-16 Expenses
School of Rehab Therapy	(13,000)	5,351,105
Faculty of Health Sciences Total	(9,096,104)	51,911,749
School of Policy Studies		
School of Policy Studies	(385,175)	390,022
SPS - Director's Office		1,061,166
SPS - MPA	(20,000)	562,035
SPS - MIR		440,000
Institute Of Intergovernmental	(50,955)	51,054
Ctr for Int'l & Defence Policy	(61,200)	68,937
School of Policy Studies Total	(517,330)	2,573,214
School of Urban & Regional Planning		0
Bader International Study Centre		0
Central Expenses		
Real Estate - Central		150,000
Revenue - Central		357,657
Overheads & Misc- Central	(100,232)	0
Bridging Programs - Central		600,000
Other Expenses - Central		1,726,197
BISC		3,079,800
Contingency		1,773,796
Maintenance		4,210,000
Admin Sal Supplement		250,000
Facilities		2,130,000
ALLOC FED IDCR		1,391,781
Facilities		2,100,000
Facilities		200,000
Subscriptions/Memberships-VPOP		661,000
Miscellaneous		2,000,000
Central Expenses Total	(100,232)	20,630,231
Vice-Principal Advancement		
ADV VP Advancement	(1,216,750)	788,892
ADV Project - Advancement		27,000
ADV Advancement Services		2,434,339
ADV Gift Services		107,000
ADV Advancement Tech Services		319,407
ADV Prosp Rsearch&Constit Data		115,000
ADV Alumni Relations	(231,185)	2,875,936
Volunteer Relations & Reunions	(70,000)	161,650
ADV Alumni Events	(11,500)	52,050

	2015-16 Revenue	2015-16 Expenses
ADV Alumni Branches	(16,950)	105,550
ADV Alumni Students	(1,000)	27,050
ADV Alumni Education	(127,400)	64,000
ADV Calgary Office		14,200
ADV Development		2,880,695
ADV Gift Planning		63,831
ADV Annual Giving	(18,500)	458,781
ADV Stewardship		14,500
ADV Major Giving		82,000
ADV Union Street Group		2,100
Campaign for Queen's 2016		1,928,512
ADV University Photographer		644,948
Vice-Principal Advancement Total	(1,693,285)	13,167,441
Vice-Principal University Relations		
University Communications	(35,000)	1,475,542
Alumni Review	(165,000)	604,148
University Photographer		39,480
Public & Government Affairs		428,192
Marketing		1,373,642
Vice-Principal University Relations Total	(200,000)	3,921,004
Office of the Vice-Provost and Dean of Student Affairs		
Student Affairs	(271,570)	(865,654)
Four Direction Aboriginal CTR	(319,235)	365,983
Disability Services	(644,557)	662,968
Regional Assess Resource CTR	(2,564,800)	2,784,723
Student Counselling Services	(127,150)	1,160,432
Chaplains Office	(600)	125,142
Career Services SA	(164,500)	1,046,231
Student Health Services	(2,483,513)	2,429,060
Student Success	(3,400)	366,027
Queen's Univ. Int'l Centre	(64,919)	795,215
Student Affairs - Central		199,000
A & R - Advancement		96,500
A & R - Operations		2,000
A&R High Performance		200,000
Communications & Sports Info		81,009
Home Events	(37,000)	281,889
Aquatics Programs	(236,000)	314,933
Athlete Services		219,389
Athletic Therapy Clinic	(197,200)	412,715
Athletics & Recreation Centre	(530,400)	957,512
Camps & Sports Days	(444,628)	310,357

	2015-16 Revenue	2015-16 Expenses
Cross Country	(2,000)	43,679
Customer Service	(1,076,792)	861,757
Fitness & Wellness	(244,340)	209,262
Football		554,093
Sports Information		112,877
Playoff & High Performance		150,000
Intramurals & Sport Leagues	(147,370)	298,795
IU Administration		249,215
MCE Administration	(215,000)	337,925
Miscellaneous Athletics	(170,715)	2,804,137
Recreational Clubs		51,463
Student A&R Fees	(5,221,427)	0
Finance and Admin		680,083
Executive Admin		604,108
Undergraduate Admission	(1,022,000)	3,275,382
Student Records & Services	(958,500)	2,419,430
OUR Administration	(450,000)	543,923
Awards	(4,400)	596,667
Registrar - Central		175,000
Student Health Promotion	(20,000)	20,000
Ban Righ	(230,535)	230,535
Financial Aid		18,924,765
Office of the Vice-Provost and Dean of Student Affairs Total	(17,852,551)	45,088,527
Vice-Principal Finance and Administration		
VP Admin & Finance Office	(50,000)	836,731
VP Admin & Finance - Central		1,463,588
Env Health & Safety		1,024,393
Env Health & Safety- Central		484,800
Financial Services		4,776,638
Finance - Central		387,157
Audit Services		594,813
Investment Services	(201,000)	589,572
Strategic Procurement Services	(245,964)	856,527
Queens Postal Service	(22,433)	393,653
Vice-Principal Finance and Administration Total	(519,397)	11,407,872
Human Resources		
VP Human Resources Office		882,079
Human Resources	(1,200,000)	4,603,778
Human Resource Centrals:		
Retired Employees		1,327,423
Maternity Leave		1,317,125
QUFA Tuition/Child		1,022,912

	2015-16 Revenue	2015-16 Expenses
LTD Employees		992,841
USW Tuition / Child Care		550,000
Employee Assistance		314,725
Tuition Assistance		285,000
SR Staff (10-14) Tuition/Child		196,000
QUSA Tuition/Childcare		174,400
229 Tuition/Child		160,000
Compensation Unit Team		299,000
254 Tuition/Child		120,000
Survivors		105,596
1302 Tuition/Child		95,000
SR Admin Tuition/Child		90,000
General Workplace Accomodation		50,000
Collective Bargaining		40,699
QUSA Support Release Time		31,000
Long Service Dinner		32,400
Collective Bargaining		15,000
Events Management		22,050
Staff Recognition		12,600
ONA Tuition/Child Care		12,000
OPSEU Tuition / Child Care		12,000
Safety Footwear		10,000
Sick Leave Notes		10,000
Employee Assistance		5,000
United Way		5,000
Human Resources Total	(1,200,000)	12,793,628
Information Technology Services		
CIO Office		1,850,462
ITS Enterprise Solutions		2,291,653
ITS Client Services		1,621,864
IT Support Services		1,441,929
IT Technical Services		602,334
ITS Audio Visual Support		458,334
ITS Telecom Services		236,110
ITS Infrastructure Services		3,765,978
ITS Operations		3,738,815
Information Technology Services Total	0	16,007,479
Library Services		
System Wide Acquisitions		9,756,892
Stauffer Library	(180,000)	11,360,050
Learning Commons		50,490
Copyright Advisory Office		239,930

	2015-16 Revenue	2015-16 Expenses
Queen's Research Data Centre		42,735
Archives	(33,500)	929,854
Library Services Total	(213,500)	22,379,951
Physical Plant Services		
Campus Services Operating		1,380,269
Campus Engineering Stores		485,488
Area One		2,752,421
Area Two		3,510,302
Area Three		3,091,666
Area Four		398,880
Area Five		790,124
Area Six		788,846
Area Seven		695,104
Area Eight		419,751
Engineering		674,455
New Capital Alterations		(730,225)
Security operating		1,322,262
PPS- Central		535,000
Utilities -Central	(3,079,537)	19,873,537
Physical Plant Services Total	(3,079,537)	35,987,880
Office of the Principal		
Principal's Office		1,155,599
Summerhill		73,300
Principal - Central		230,000
Office of the Principal Total	0	1,458,899
Provost and Vice-Principal Academic		
VP Academic - Office		2,236,094
Teaching & Learning Portfolio	(80,600)	1,302,017
Planning and Budgeting		1,416,102
Queen's Quarterly	(87,000)	305,504
Human Rights Office		553,362
Equity Office		515,902
Associate VP International	(40,800)	886,176
Faculty Relations		1,013,884
Campus Planning		833,601
Campus Planning - AODA		0
IBCPA	(325,856)	963,000
McGill / Queen's University Press		437,000
VP Academic- Central		688,395
Agnes Etherington Art Centre	(601,555)	1,211,866
Provost and Vice-Principal Academic Total	(1,135,811)	12,362,903

	2015-16 Revenue	2015-16 Expenses
Vice-Principal Research		
Office of VP Research		1,915,544
Ind. Partnerships & Innov Park		959,650
University Research Services		1,557,092
University Vet & Compliance	(165,700)	804,234
VP Research - Central		474,605
Vice-Principal Research Total	(165,700)	5,711,125
University Secretariat		
University Secretariat		1,041,264
Office of the Ombudsperson		273,947
Secretariat- Central	(37,350)	731,329
University Secretariat Total	(37,350)	2,046,540
Office of Vice-Provost and Dean of School of Graduate Studies		
Grad Studies-Central		125,000
SGS-Dean's Office	(592,067)	1,926,327
SGS-Recruitment Office		150,000
SGS-Interdisciplinary Support		20,500
SGS-Financial Aid		13,908,167
Office of Vice-Provost and Dean of School of Graduate Studies Total	(592,067)	16,129,994
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		0
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		12,343,026
Grand Total	(523,964,060)	535,709,338

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 (BOG)

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) – 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 14: BIU Grant Revenue Attribution

Weight	Driver: BIU Grant Revenue			
	1.0000	1.0000		
Driver Description	Graduate Grant	Undergraduate Grant Adjusted	Weighted Total	Share
ASC	21,097,569	63,086,504	84,184,073	49.05%
BUS	8,508,104	10,815,472	19,323,576	11.26%
EDU	1,713,171	4,763,137	6,476,308	3.77%
ENG	3,852,119	23,689,560	27,541,679	16.05%
H-NUR	1,620,007	1,963,710	3,583,717	2.09%
H-REH	4,711,143	-	4,711,143	2.74%
H-MED	5,254,050	12,745,250	17,999,300	10.49%
LAW	353,560	3,245,781	3,599,341	2.10%
SPS	2,344,239	-	2,344,239	1.37%
SURP	1,148,053	-	1,148,053	0.67%
BISC	-	719,674	719,674	0.42%
TOT	50,602,015	121,029,088	171,631,103	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 the 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 15: Research Tri-Council Driver

Weight	Driver: Research Tri-Council		
	1.0000		
Driver Description	2013-14 Federal Indirect Cost of Research Funding	Weighted Total	Share
ASC	3,526,157	3,526,157	44.16%
BUS	97,850	97,850	1.23%
EDU	79,980	79,980	1.00%
ENG	1,569,824	1,569,824	19.66%
H-NUR	52,565	52,565	0.66%
H-REH	57,345	57,345	0.72%
H-MED	2,490,957	2,490,957	31.20%
LAW	52,428	52,428	0.66%
SPS	35,383	35,383	0.44%
SURP	22,498	22,498	0.28%
BISC	-	-	0.00%
TOT	7,984,987	7,984,987	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 16: Performance Grant Driver

Driver Description	Driver: Performance Grant		
	Weight	1.0000	
Driver Description	Total UG-FTE (All-in BISC Embedded)	Weighted Total	Share
ASC	10,589	10,589	58.75%
BUS	1,888	1,888	10.48%
EDU	832	832	4.62%
ENG	2,801	2,801	15.54%
H-NUR	488	488	2.70%
H-REH	-	-	0.00%
H-MED	884	884	4.91%
LAW	542	542	3.01%
SPS	-	-	0.00%
SURP	-	-	0.00%
BISC	-	-	0.00%
TOT	18,023	18,023	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 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 17: Undergraduate and Graduate Tuition Revenue

Weight	Driver: Undergraduate Tuition Revenue				Weight	Driver: Graduate Tuition Revenue		
	1.0000	1.0000				1.0000		
Driver Description	Projected Tuition Eligible Students	Projected Tuition Ineligible Students	Weighted Total	Share	Driver Description	Graduate Tuition	Weighted Total	Share
ASC	67,084,326	8,657,562	75,741,888	44.14%	ASC	9,347,655	9,347,655	36.55%
BUS	28,210,367	1,607,016	29,817,383	17.38%	BUS	614,020	614,020	2.40%
EDU	5,043,262	-	5,043,262	2.94%	EDU	788,777	788,777	3.08%
ENG	31,964,806	3,742,420	35,707,226	20.81%	ENG	4,259,138	4,259,138	16.65%
H-NUR	3,041,139	91,837	3,132,976	1.83%	H-NUR	1,448,502	1,448,502	5.66%
H-REH	-	-	-	0.00%	H-REH	3,414,188	3,414,188	13.35%
H-MED	9,705,627	-	9,705,627	5.66%	H-MED	2,307,415	2,307,415	9.02%
LAW	9,845,690	167,549	10,013,239	5.84%	LAW	208,271	208,271	0.81%
SPS	-	-	-	0.00%	SPS	2,387,158	2,387,158	9.33%
SURP	-	-	-	0.00%	SURP	802,630	802,630	3.14%
BISC	2,136,992	282,848	2,419,840	1.41%	BISC	-	-	0.00%
TOT	157,032,209	14,549,232	171,581,441	100.00%	TOT	25,577,754	25,577,754	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 18: Student Assistance Levy

Driver Z: Student Assistance Levy			
Weight	1.0000		
Driver	Sal 1		
Driver Description	Total UC and C FTE (excl. Trent 3, PGME, here on exchange, OSB Grad)	Weighted Total	Share
ASC	11,670	11,670	58.31%
BUS	1,764	1,764	8.81%
EDU	889	889	4.44%
ENG	3,216	3,216	16.07%
H-NUR	529	529	2.65%
H-REH	317	317	1.58%
H-MED	709	709	3.54%
LAW	531	531	2.65%
SPS	144	144	0.72%
SURP	68	68	0.34%
BISC	178	178	0.89%
TOT	20,015	20,015	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 19: Research Overhead

Weight	Driver: Research Overhead		
	1.0000		
Driver Description	2013-14 Research Overhead charged	Weighted Total	Share
ASC	2,287,317	2,287,317	28.10%
BUS	5,733	5,733	0.07%
EDU	145,614	145,614	1.79%
ENG	1,127,374	1,127,374	13.85%
H-NUR	2,234	2,234	0.03%
H-REH	8,396	8,396	0.10%
H-MED	4,481,695	4,481,695	55.05%
LAW	32,028	32,028	0.39%
SPS	50,685	50,685	0.62%
SURP	-	-	0.00%
BISC	-	-	0.00%
TOT	8,141,076	8,141,076	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 20: Non-Credit Revenue

Weight	Driver: Non Credit Revenue		
	1.0000		
Driver Description	Projected Non Credit Teaching Revenue	Weighted Total	Share
ASC	236,882	236,882	1.13%
BUS	11,484,948	11,484,948	54.70%
EDU	6,725,000	6,725,000	32.03%
ENG	-	-	0.00%
H-NUR	-	-	0.00%
H-REH	-	-	0.00%
H-MED	-	-	0.00%
LAW	-	-	0.00%
SPS	2,550,000	2,550,000	12.14%
SURP	-	-	0.00%
BISC	-	-	0.00%
TOT	20,996,830	20,996,830	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 21: Occupancy Costs

Occupancy Costs	\$M	%
Utilities	16.8	43.5%
Operations/Maintenance	15.8	40.8%
Deferred Maintenance	4.2	10.9%
Solid Waste	0.5	1.4%
Insurance (Net of recoveries	1.1	2.7%
Taxes(Net of Grant Received	0.3	0.7%

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 22: Assigned Space

Weight	Driver A: Assigned Space		
	1.0000		
Driver	Spc1		
Driver Description	Assigned Space (NASM)	Weighted Total	Share
ASC	60,756	60,756	43.694%
BUS	9,680	9,680	6.962%
EDU	7,855	7,855	5.649%
ENG	24,479	24,479	17.605%
H-NUR	1,097	1,097	0.789%
H-REH	1,903	1,903	1.369%
H-MED	28,306	28,306	20.357%
LAW	1,971	1,971	1.417%
SPS	2,369	2,369	1.704%
SURP	632	632	0.455%
BISC	0	0	0.000%
TOT	139,048	139,048	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 23: Total Faculty and School Person Headcount (Community Count)

Driver C: Total Faculty and School Person Headcount (Community Count)										
Weight	1.0000	0.2000	0.2000	1.0000	0.2000	1.0000	0.2000	1.0000	0.0000	0.2000
Driver	FacStf6	FacStf2	FacStf3	FacStf4	FacStf5	Gra13	Gra6	Und13	Und3	Und4
Driver Description	Net Fac & Staff Headcount (Tot less Adj123, AcadTTS, Term Adj)	Adjunct 1-2-3 Headcount	Acad-TTS Headcount	Term Adjunct Headcount (less ATEP)	Term Adjunct Headcount (ATEP only)	Total On-Campus Graduate Headcount	QSB Off-Campus Grad Headcount	Net UG Headcount (BISC Embedded)	BISC Headcount	PGME Headcount
ASC	874	179	2	75	0	1,461	0	10,334	132	0
BUS	259	0	0	22	1	378	696	1,597	4	0
EDU	107	1	0	35	13	166	0	672	0	0
ENG	241	22	3	9	0	496	0	2,706	0	0
H-NUR	37	51	0	29	0	57	0	439	0	0
H-REH	62	226	1	8	0	336	0	0	0	0
H-MED	831	1,039	216	6	0	386	0	406	0	488
LAW	66	1	0	9	0	24	0	495	13	0
SPS	39	5	0	8	0	247	0	0	0	0
SURP	11	5	0	3	0	79	0	0	0	0
BISC	0	0	0	0	0	0	0	0	0	0
TOT	2,527	1,529	222	204	14	3,630	696	16,649	149	488

cont'd ...

Driver C: Total Faculty and School Person Headcount (Community Count)									
0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	1.0000	Weighted Total	Share
Und5	Und7	Und8	Und9	Und10	Und11	Und12	Und6		
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		
63	0	0	254	0	14	67	140	13,000	53.681%
116	0	0	2	0	0	0	205	2,624	10.836%
0	392	30	0	0	0	0	2	1,069	4.415%
14	0	0	2	0	60	0	26	3,498	14.445%
0	0	0	0	0	0	0	0	572	2.363%
0	0	0	0	0	0	0	0	451	1.864%
0	0	0	0	0	0	0	4	1,982	8.183%
25	0	0	0	0	0	0	32	631	2.606%
0	0	0	0	0	0	0	0	295	1.218%
0	0	0	0	0	0	0	0	94	0.388%
0	0	0	0	0	0	0	0	0	0.000%
218	392	30	258	0	74	67	409	24,217	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 24: Teaching Space Utilization

Weight	Driver B: Teaching Space Utilization		
	1.0000		
Driver	Spc2		
Driver Description	Teaching Space (Seat Hours)	Weighted Total	Share
ASC	3,845,000	3,845,000	74.638%
BUS	51,546	51,546	1.001%
EDU	0	0	0.000%
ENG	708,904	708,904	13.761%
H-NUR	76,416	76,416	1.483%
H-REH	95,751	95,751	1.859%
H-MED	257,585	257,585	5.000%
LAW	112,865	112,865	2.191%
SPS	3,438	3,438	0.067%
SURP	0	0	0.000%
BISC	0	0	0.000%
TOT	5,151,505	5,151,505	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 Employee 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 25: Rolling Average of Total Funds

Driver D: Rolling Average of Total Funds Raised			
Weight	1.0000		
Driver	Rev3		
Driver Description	Advancement Funds Raised	Weighted Total	Share
ASC	\$181,496,015	\$181,496,015	37.390%
BUS	\$76,702,776	\$76,702,776	15.802%
EDU	\$10,398,428	\$10,398,428	2.142%
ENG	\$112,678,202	\$112,678,202	23.213%
H-NUR	\$10,297,248	\$10,297,248	2.121%
H-REH	\$8,968,955	\$8,968,955	1.848%
H-MED	\$62,240,232	\$62,240,232	12.822%
LAW	\$15,626,390	\$15,626,390	3.219%
SPS	\$5,710,875	\$5,710,875	1.177%
SURP	\$1,290,685	\$1,290,685	0.266%
BISC	\$0	\$0	0.000%
TOT	\$485,409,806	\$485,409,806	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 26: Rolling Average of Degrees Awarded

Driver E: Rolling Average of Degrees Awarded			
Weight	1.0000		
Driver	Deg1		
Driver Description	Degrees 2009 to 2013	Weighted Total	Share
ASC	11,991	11,991	45.510%
BUS	3,847	3,847	14.599%
EDU	3,436	3,436	13.042%
ENG	3,245	3,245	12.314%
H-NUR	583	583	2.214%
H-REH	673	673	2.556%
H-MED	932	932	3.535%
LAW	857	857	3.253%
SPS	630	630	2.389%
SURP	155	155	0.588%
BISC	0	0	0.000%
TOT	26,348	26,348	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 27: Undergraduate FTE and Graduate FTE

Driver FHJ: Undergraduate FTE and Graduate FTE							
Weight	1.0000	0.0000	0.0000	1.0000	1.0000	0.3000	
Driver	Und32	Und18	Und21	Gra9	Gra12	Gra11	
Driver Description	Total UG FTE (less PGME, TrentEDYrs1-3)	PGME FTE	TrentED Yrs1-3 FTE	SGS Total Grad FTE	QSB On-Campus Grad FTE	QSB Off-Campus Grad FTE	Weighted Total
ASC	10,432.8	0.0	0.0	1,338.3	0.0	0.0	11,771.1
BUS	1,879.1	0.0	0.0	69.5	236.0	604.3	2,365.9
EDU	773.9	0.0	57.9	116.2	0.0	0.0	890.0
ENG	2,799.8	0.0	0.0	441.0	0.0	0.0	3,240.8
H-NUR	487.0	0.0	0.0	42.4	0.0	0.0	529.4
H-REH	0.0	0.0	0.0	317.1	0.0	0.0	317.1
H-MED	405.5	478.9	0.0	303.3	0.0	0.0	708.8
LAW	530.2	0.0	0.0	20.0	0.0	0.0	550.2
SPS	0.0	0.0	0.0	144.2	0.0	0.0	144.2
SURP	0.0	0.0	0.0	67.7	0.0	0.0	67.7
BISC	178.4	0.0	0.0	0.0	0.0	0.0	178.4
TOT	17,486.5	478.9	57.9	2,859.7	236.0	604.3	20,763.5
							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 EFT, 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 28: Driver FHJM-1: Undergraduate FTE , Graduate FTE and Faculty EFT

Weight	Driver FHJM-1: Undergraduate FTE and Graduate FTE and Faculty EFT												LOCK	LOCK	LOCK
	1.0000	0.2000	0.0000	1.0000	1.0000	1.0000	0.2000	0.2000							
Driver	Und28	Und18	Und21	Und17	Und27	Und25	FacStf20	FacStf11	FacStf17				Und	Grad	FacStf
Driver Description	Net UG FTE (BSC Embedded)	PGME FTE	Trent ED Yrs1-3 FTE	BSC FTE	Byth FTE	Internship FTE	Faculty EFT (less Acad-TIS and Adj 1-2-3)	Acad-TIS EFT	Adjunct 1-2-3 EFT				Weighted Undergraduate FTE	Weighted Graduate FTE	Weighted Faculty EFT
ASC	10,045.3	0.0	0.0	156.3	9.3	5.4	563.8	2.0	1.0				10,589.0	1,338.3	564.4
BUS	1,520.2	0.0	0.0	8.9	0.0	0.0	91.8	0.0	0.0				1,888.0	909.8	91.8
EDU	762.2	0.0	57.9	0.0	0.0	0.0	45.2	0.0	0.0				773.9	116.2	45.2
ENG	2,741.3	0.0	0.0	0.9	0.0	16.9	128.4	2.6	0.4				2,800.7	441.0	129.0
H-NUR	486.9	0.0	0.0	0.5	0.1	0.0	20.3	0.0	0.0				487.5	42.4	20.3
H-REH	0.0	0.0	0.0	0.0	0.0	0.0	24.7	1.0	0.0				0.0	317.1	24.9
H-MED	405.5	478.9	0.0	0.0	0.0	0.0	238.9	208.4	36.4				501.3	303.3	286.9
LAW	496.7	0.0	0.0	11.8	0.0	0.0	28.5	0.0	0.0				542.0	20.0	28.5
SPS	0.0	0.0	0.0	0.0	0.0	0.0	16.5	0.0	0.0				0.0	144.2	16.5
SURP	0.0	0.0	0.0	0.0	0.0	0.0	7.0	0.0	0.0				0.0	67.7	7.0
BISC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				0.0	0.0	0.0
TOT	16,458.1	478.9	57.9	178.4	9.4	22.3	1,165.1	209.0	37.8	0.0	0.0	0.0	17,582.3	3,700.0	1,214.4

	Share	Share	Share	Avg Share
ASC	60.225%	36.170%	46.473%	47.623%
BUS	10.738%	24.590%	7.557%	14.295%
EDU	4.401%	3.140%	3.722%	3.754%
ENG	15.929%	11.919%	10.619%	12.822%
H-NUR	2.772%	1.146%	1.668%	1.862%
H-REH	0.000%	8.571%	2.050%	3.540%
H-MED	2.851%	8.198%	23.625%	11.558%
LAW	3.083%	0.541%	2.351%	1.992%
SPS	0.000%	3.896%	1.358%	1.751%
SURP	0.000%	1.829%	0.577%	0.802%
BISC	0.000%	0.000%	0.000%	0.000%
TOT	100.00%	100.00%	100.00%	100.00%

E.2 Library Space

Cost Driver: Total faculty EFT, total undergraduate student FFTE and total graduate student FFTE, 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 29: 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	LOCK	LOCK	LOCK
Driver	Und28	Und31	Und20	Gra14	Gra11	FacStf21	FacStf11	FacStf16	FacStf17	Und	Grad	FacStf
Driver Description	Net UG FTE (BISC Embedded)	Total UG Off-Campus FTE	Here on Exchange FTE	Total on-Campus Graduate FTE	OSB Off-Campus Grad FTE	Faculty EFT (less Acad-TTS, Adj 1-2-3, ATEP Term Adj)	Acad-TTS EFT	Term Adjuncts EFT (ATEP only)	Adjunct 1-2-3 EFT	Weighted Undergraduate	Weighted Graduate	Weighted Faculty
ASC	10,045.3	445.3	98.4	1,338.3	0.0	563.8	2.0	0.0	1.0	10,143.7	1,338.3	563.8
BUS	1,520.2	182.8	184.9	305.5	604.3	90.3	0.0	1.5	0.0	1,705.2	305.5	90.3
EDU	762.2	68.5	1.1	116.2	0.0	43.8	0.0	1.4	0.0	763.3	116.2	43.8
ENG	2,741.3	36.3	23.2	441.0	0.0	128.4	2.6	0.0	0.4	2,764.4	441.0	128.4
H-NUR	486.9	0.6	0.0	42.4	0.0	20.3	0.0	0.0	0.0	486.9	42.4	20.3
H-REH	0.0	0.0	0.0	317.1	0.0	24.7	1.0	0.0	0.0	0.0	317.1	24.7
H-MED	405.5	478.9	0.0	303.3	0.0	238.9	203.4	0.0	36.4	405.5	303.3	238.9
LAW	496.7	26.1	19.2	20.0	0.0	28.5	0.0	0.0	0.0	515.9	20.0	28.5
SPS	0.0	0.0	0.0	144.2	0.0	16.5	0.0	0.0	0.0	0.0	144.2	16.5
SURP	0.0	0.0	0.0	67.7	0.0	7.0	0.0	0.0	0.0	0.0	67.7	7.0
BISC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOT	16,458.1	1,238.4	326.8	3,095.7	604.3	1,162.2	209.0	2.9	37.8	16,784.9	3,095.7	1,162.2

Share	Share	Share	Avg Share
60.433%	43.231%	48.510%	50.725%
10.159%	9.868%	7.771%	9.266%
4.548%	3.753%	3.768%	4.023%
16.470%	14.246%	11.046%	13.920%
2.901%	1.370%	1.743%	2.004%
0.000%	10.244%	2.125%	4.123%
2.416%	9.798%	20.559%	10.924%
3.074%	0.647%	2.456%	2.059%
0.000%	4.657%	1.419%	2.025%
0.000%	2.186%	0.603%	0.930%
0.000%	0.000%	0.000%	0.000%
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 30: Driver GIKM: Undergraduate, Graduate and Faculty Headcount

Driver GIKM: Undergraduate and Graduate and Faculty Headcount							
Weight	0.5000	0.2000	0.5000	1.0000	1.0000		
Driver	Und30	Und4	Gra2	Gra3	FacStf18		
Driver Description	Total UG Headcount less PGME	PGME Headcount	Professional Grad Program Headcount	Research Grad Program Headcount	Total Faculty Headcount All-In	Weighted Total	Share
ASC	11,004	0	17	1,444	853	7,808	49.420%
BUS	1,924	0	994	80	107	1,646	10.419%
EDU	1,096	0	8	158	92	802	5.077%
ENG	2,808	0	48	448	161	2,037	12.894%
H-NUR	439	0	27	30	95	358	2.266%
H-REH	0	0	301	35	257	443	2.801%
H-MED	410	488	93	293	1,510	2,152	13.623%
LAW	565	0	0	24	39	346	2.187%
SPS	0	0	246	1	27	151	0.956%
SURP	0	0	75	4	15	57	0.358%
BISC	0	0	0	0	0	0	0.000%
TOT	18,246	488	1,809	2,517	3,156	15,798	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 31: Driver GIK-2: Undergraduate and Graduate Headcount

Driver GIK-2: Undergraduate and Graduate Headcount													
Weight	1.0000	0.2000	0.2000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.5000	1.0000	
Driver	Und13	Und4	Und7	Und9	Und8	Und5	Und6	Und10	Und11	Und12	Gra2	Gra3	
Driver Description	Net UG Headcount (BSC Embedded)	PGME Headcount	Trent ED Yrs 1-3 Headcount	AS C Distance Headcount	ATEP Headcount	Away on Exchange Headcount	Here on Exchange Headcount	Clinical X-Ray Headcount	Internship Headcount	Elkh Headcount	Professional Grad Program Headcount	Research Grad Program Headcount	Weighted Total
ASC	10,334	0	0	254	0	63	140	0	14	67	17	1,444	12,325
BUS	1,597	0	0	2	0	116	205	0	0	0	994	80	2,497
EDU	672	0	392	0	30	0	2	0	0	0	8	158	944
ENG	2,706	0	0	2	0	14	26	0	60	0	48	448	3,280
H-NUR	439	0	0	0	0	0	0	0	0	0	27	30	483
H-REH	0	0	0	0	0	0	0	0	0	0	301	35	186
H-MED	406	488	0	0	0	0	4	0	0	0	93	293	847
LAW	495	0	0	0	0	25	32	0	0	0	0	24	576
SPS	0	0	0	0	0	0	0	0	0	0	246	1	124
SURP	0	0	0	0	0	0	0	0	0	0	75	4	42
BISC	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT	16,649	488	392	258	30	218	409	0	74	67	1,809	2,517	21,303
													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.

Table 32: W-1, W-2, W-3: Student Financial Support

Weight Driver	Driver W-1, W-2, W-3: Student Financial Support					
	Sup2	Sup1	Sup3			
Driver Description	Undergraduate Merit-Based Support	Undergraduate Needs-Based Support	Graduate Ops. Fund Financial Support	Share (W-1)	Share (W-2)	Share (W-3)
ASC	\$4,043,476	\$3,354,600	\$21,862,497	56.203%	40.436%	59.260%
BUS	\$1,413,027	\$1,581,234	\$938,441	19.641%	19.060%	2.544%
EDU	\$0	\$442,558	\$1,516,970	0.000%	5.335%	4.112%
ENG	\$1,394,533	\$1,516,107	\$5,139,470	19.384%	18.275%	13.931%
H-NUR	\$149,993	\$163,550	\$428,125	2.085%	1.971%	1.160%
H-REH	\$0	\$470,713	\$620,973	0.000%	5.674%	1.683%
H-MED	\$3,000	\$84,426	\$4,181,507	0.042%	1.018%	11.334%
LAW	\$189,000	\$440,866	\$244,300	2.627%	5.314%	0.662%
SPS	\$0	\$53,784	\$1,046,495	0.000%	0.648%	2.837%
SURP	\$1,333	\$26,736	\$914,009	0.019%	0.322%	2.477%
BISC	\$0	\$161,448	\$0	0.000%	1.946%	0.000%
TOT	\$7,194,362	\$8,296,022	\$36,892,787	100.00%	100.00%	100.00%

For the Bader International Study Centre (BISC):

- 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 (SGS) Service Operations

SGS 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).

H.1 SGS Service Operations

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

Table 33: Driver I: SGS Graduate Student Headcount

Driver I: SGS Graduate Student Headcount			
Weight	1.0000		
Driver	Gra4		
Driver Description	SGS Total Grad Headcount	Weighted Total	Share
ASC	1,461	1,461	43.848%
BUS	80	80	2.401%
EDU	166	166	4.982%
ENG	496	496	14.886%
H-NUR	57	57	1.711%
H-REH	336	336	10.084%
H-MED	386	386	11.585%
LAW	24	24	0.720%
SPS	247	247	7.413%
SURP	79	79	2.371%
BISC	0	0	0.000%
TOT	3,332	3,332	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 34: Driver GIK-1(A): Undergraduate and Graduate Headcount, BISC Separated

Weight	Driver GIK-1(A): Undergraduate and Graduate Headcount, BISC Separated													
	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	Weighted Total	Share
ASC	10,202	0	0	63	140	0	254	0	14	67	1,461	0	11,967	55.639%
BUS	1,593	0	0	116	205	0	2	0	0	0	378	696	2,501	11.630%
EDU	672	392	0	0	2	30	0	0	0	0	166	0	967	4.494%
ENG	2,706	0	0	14	26	0	2	0	60	0	496	0	3,261	15.160%
H-NUR	439	0	0	0	0	0	0	0	0	0	57	0	496	2.306%
H-REH	0	0	0	0	0	0	0	0	0	0	336	0	336	1.562%
H-MED	406	0	488	0	4	0	0	0	0	0	386	0	942	4.382%
LAW	482	0	0	25	32	0	0	0	0	0	24	0	563	2.618%
SPS	0	0	0	0	0	0	0	0	0	0	247	0	247	1.148%
SURP	0	0	0	0	0	0	0	0	0	0	79	0	79	0.367%
BISC	149	0	0	0	0	0	0	0	0	0	0	0	149	0.693%
TOT	16,649	392	488	218	409	30	258	0	74	67	3,630	696	21,508	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 35: Driver GIK-1(B): Undergraduate and Graduate Headcount, BISC Embedded

Weight Driver	Driver GIK-1(B): Undergraduate and Graduate Headcount, BISC Embedded													
	1.0000 Und13	0.3000 Und7	0.3000 Und4	1.0000 Und5	1.0000 Und6	0.3000 Und8	0.3000 Und9	0.3000 Und10	0.3000 Und11	0.3000 Und12	1.0000 Gra13	0.3000 Gra6		
Driver Description	Net UG Headcount (BISC Embedded)	Trent EDYrs1-3 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	Weighted Total	Share
ASC	10,334	0	0	63	140	0	254	0	14	67	1,461	0	12,099	56.804%
BUS	1,597	0	0	116	205	0	2	0	0	0	378	696	2,297	10.783%
EDU	672	392	0	0	2	30	0	0	0	0	166	0	967	4.538%
ENG	2,706	0	0	14	26	0	2	0	60	0	496	0	3,261	15.309%
H-NUR	439	0	0	0	0	0	0	0	0	0	57	0	496	2.329%
H-REH	0	0	0	0	0	0	0	0	0	0	336	0	336	1.578%
H-MED	406	0	488	0	4	0	0	0	0	0	386	0	942	4.425%
LAW	495	0	0	25	32	0	0	0	0	0	24	0	576	2.704%
SPS	0	0	0	0	0	0	0	0	0	0	247	0	247	1.160%
SURP	0	0	0	0	0	0	0	0	0	0	79	0	79	0.371%
BISC	0	0	0	0	0	0	0	0	0	0	0	0	0	0.000%
TOT	16,649	392	488	218	409	30	258	0	74	67	3,630	696	21,299	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 36: Driver X: Paid Employee Headcount

Driver X: Paid Employee Headcount			
Weight	1.0000		
Driver	Emp7		
Driver Description	Total Paid (> \$0) Empl Headcount (excl Adj-1)	Weighted Total	Share
ASC	933	933	32.095%
BUS	275	275	9.460%
EDU	151	151	5.194%
ENG	249	249	8.566%
H-NUR	66	66	2.270%
H-REH	71	71	2.442%
H-MED	1,027	1,027	35.329%
LAW	74	74	2.546%
SPS	47	47	1.617%
SURP	14	14	0.482%
BISC	0	0	0.000%
TOT	2,907	2,907	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 37: Driver R: Total Revenue

Weight	Driver R: Total Revenue All Funds					Weighted Total	Shares
	1.0000	1.0000	1.0000	1.0000	1.0000		
Driver							
Driver Description	Operating	Unrestricted Trust	Research	Other	SEAMO (20%)		
ASC	97,019,293	2,245,594	36,581,710	6,668,882		142,515,479	30.649%
BUS	58,995,407	1,250,653	989,014	12,984,562		74,219,636	15.961%
EDU	10,018,653	422,012	1,793,330	5,684,128		17,918,123	3.853%
ENG	27,674,486	955,283	17,312,355	6,509,685		52,451,809	11.280%
H-NUR	5,010,143	37,427	611,809	5,595,120		11,254,499	2.420%
H-REH	4,561,650	570,454	2,435,145	431,413		7,998,662	1.720%
H-MED	39,634,674	659,003	53,839,339	12,351,444	24,308,004	130,792,464	28.128%
LAW	8,619,518	42,983	243,501	1,602,972		10,508,974	2.260%
SPS	3,344,165	323,640	318,318	4,068,151		8,054,274	1.732%
SURP	1,061,468	249,886	253,061	75,142		1,639,557	0.353%
BISC				7,644,454		7,644,454	1.644%
TOT	255,939,457	6,756,935	114,377,582	63,615,953	24,308,004	464,997,931	100.00%

Table 38: Driver R: Total Revenue (not including BISC)

Weight	Driver R: Total Revenue All Funds (not including BISC)					Weighted Total	Shares
	1.0000	1.0000	1.0000	1.0000	1.0000		
Driver							
Driver Description	Operating	Unrestricted Trust	Research	Other	SEAMO (20%)		
ASC	97,019,293	2,245,594	36,581,710	6,668,882		142,515,479	31.161%
BUS	58,995,407	1,250,653	989,014	12,984,562		74,219,636	16.228%
EDU	10,018,653	422,012	1,793,330	5,684,128		17,918,123	3.918%
ENG	27,674,486	955,283	17,312,355	6,509,685		52,451,809	11.469%
H-NUR	5,010,143	37,427	611,809	5,595,120		11,254,499	2.461%
H-REH	4,561,650	570,454	2,435,145	431,413		7,998,662	1.749%
H-MED	39,634,674	659,003	53,839,339	12,351,444	24,308,004	130,792,464	28.598%
LAW	8,619,518	42,983	243,501	1,602,972		10,508,974	2.298%
SPS	3,344,165	323,640	318,318	4,068,151		8,054,274	1.761%
SURP	1,061,468	249,886	253,061	75,142		1,639,557	0.358%
BISC	-	-	-	-	-	-	0.000%
TOT	255,939,457	6,756,935	114,377,582	55,971,499	24,308,004	457,353,477	100.00%

L. University-Wide Faculty Services and Functions

Activities included here are: 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 39: 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	1.5	401.7	2.0	48.4	93.8	18.3	0.0	1.0	563.8	48.391%
BUS	0.0	61.4	0.0	16.7	0.0	12.3	1.5	0.0	91.8	7.878%
EDU	0.0	29.0	0.0	6.9	1.0	6.9	1.4	0.0	45.2	3.879%
ENG	1.0	94.0	2.6	0.0	29.2	4.2	0.0	0.4	128.4	11.019%
H-NUR	0.0	13.0	0.0	2.0	0.0	5.3	0.0	0.0	20.3	1.739%
H-REH	0.0	16.0	1.0	3.3	2.0	3.4	0.0	0.0	24.7	2.120%
H-MED	0.0	166.4	203.4	2.8	68.3	1.5	0.0	36.4	238.9	20.508%
LAW	0.0	24.8	0.0	1.9	0.0	1.9	0.0	0.0	28.5	2.450%
SPS	0.0	13.0	0.0	0.3	0.0	3.2	0.0	0.0	16.5	1.415%
SURP	0.0	5.3	0.0	1.0	0.0	0.8	0.0	0.0	7.0	0.601%
BISC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.000%
TOT	2.5	824.5	209.0	83.2	194.4	57.6	2.9	37.8	1,165.1	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 40: Driver TV: Research Volume

Weight Driver	Driver TV: Research Volume				
	1.0000	1.0000			
	Res1	Res2			
Driver Description	Research Revenue Incl. Shared Attributions	Active Grant/Contract Holders	Res1 Share	Res2 Share	Average Share
ASC	\$34,492,449	269	52.03%	52.03%	52.03%
BUS	\$989,264	23	4.45%	4.45%	4.45%
EDU	\$1,861,886	15	2.90%	2.90%	2.90%
ENG	\$17,532,974	90	17.41%	17.41%	17.41%
H-NUR	\$609,962	5	0.97%	0.97%	0.97%
H-REH	\$1,870,585	12	2.32%	2.32%	2.32%
H-MED	\$61,478,850	80	15.47%	15.47%	15.47%
LAW	\$243,501	11	2.13%	2.13%	2.13%
SPS	\$319,660	8	1.55%	1.55%	1.55%
SURP	\$253,062	4	0.77%	0.77%	0.77%
BISC	\$0	0	0.00%	0.00%	0.00%
TOT	\$119,652,193	517	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 41: Driver P: Employee Salary Base

Driver P: Employee Salary Base			
Weight	1.0000		
Driver	Emp6		
Driver Description	Total Employee Salary Base	Weighted Total	Shares
ASC	\$81,992,264	81,992,264	36.241%
BUS	\$27,208,082	27,208,082	12.026%
EDU	\$8,740,375	8,740,375	3.863%
ENG	\$22,293,606	22,293,606	9.854%
H-NUR	\$3,301,263	3,301,263	1.459%
H-REH	\$4,391,806	4,391,806	1.941%
H-MED	\$67,452,951	67,452,951	29.815%
LAW	\$6,444,659	6,444,659	2.849%
SPS	\$3,441,248	3,441,248	1.521%
SURP	\$974,663	974,663	0.431%
BISC	\$0	0	0.000%
TOT	\$226,240,918	226,240,918	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 2015-16

Table 42: University Fund Allocations

2015-16	
Revenues	
Direct to UF, Invest Income, Late Fees, Overheads etc.	19,378,839
UF Recovery	15,100,312
Total UF Revenue	34,479,151
Committed Expenses	
Transfers to Capital	12,343,026
Hold Harmless	15,301,027
Recommended Expenses	
Deferred Maintenance	2,100,000
Administrative Systems	2,130,000
AODA Audit	350,000
Internal Controls*	-
Infrastructure Renewal Cash	200,000
Contingency	1,756,098
Job Evaluation Project	299,000
Total Committed & Recommended Expenses	34,479,151
Total Remaining to be Allocated	
	-

**15-16 Allocation funded from central cash drawdown*

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 43 below provides a summary of data sources, applications and approaches.

Table 43: 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 Other 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/EFTs, research income and researcher counts, salary mass, assigned and teaching space, degrees awarded, student financial support, and total revenue – are generated by OIRP, broken down by Faculty/School, and shared service expenses attributed on the basis of about 25 algorithms (drivers).

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

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

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

2. Multi-University and “Consortium” Projects

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

Queen’s is a member of the U15 group of Canadian research-intensive universities. Through the U15 Data Exchange, a number of data sharing and analysis projects are undertaken annually to facilitate benchmarking and quality improvement both within each member institution and across the U15 overall. As a member of the Council of Ontario Universities, Queen’s is also a participant in several Province-wide data exchange and analysis projects. 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 (Figure 15), and the de-identified record-level data are available for custom analysis. Within Queen’s we track annual changes in the level of financial support provided to graduate students, as shown in Figure 16.

Figure 15: U15 Graduate Student Financial Support Factsheet

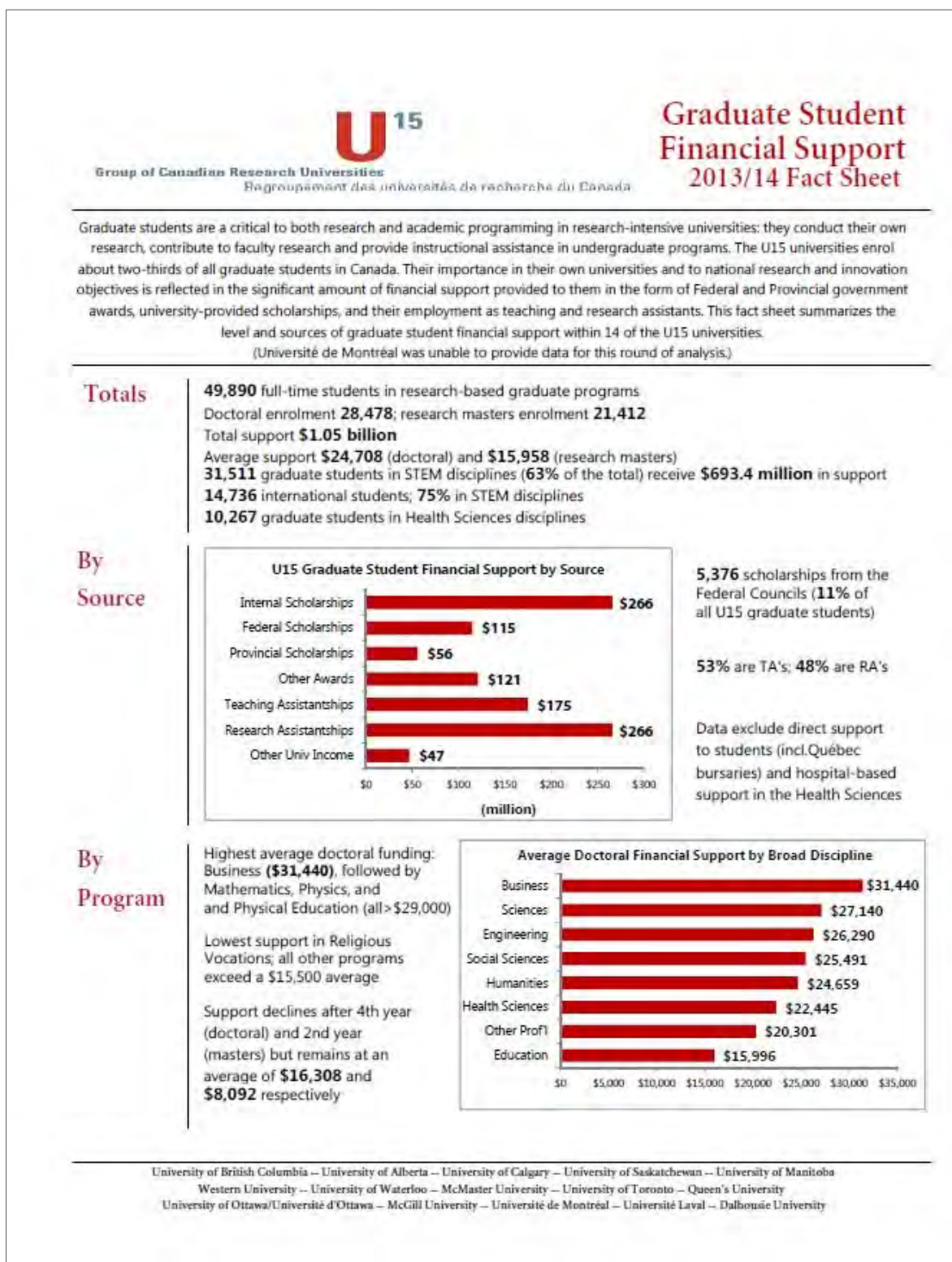
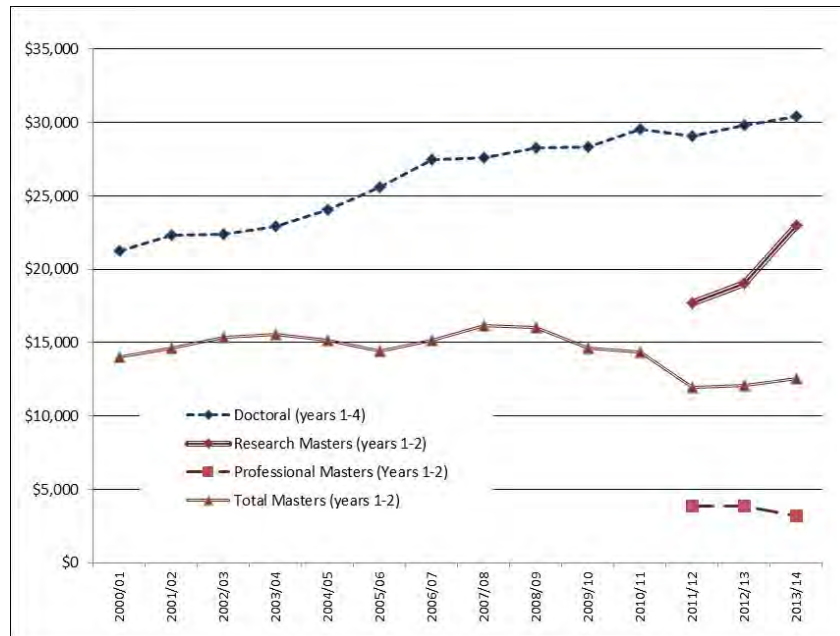
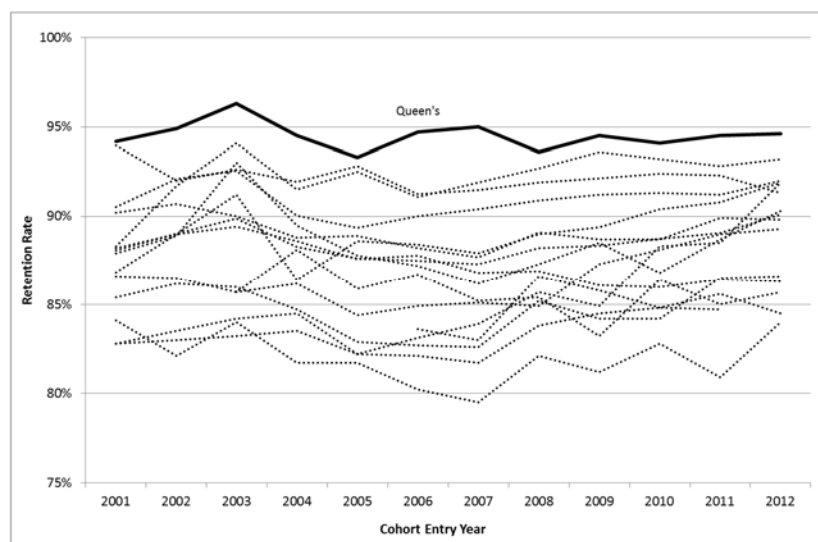


Figure 16: Graduate Student Financial Support at Queen's Over Time

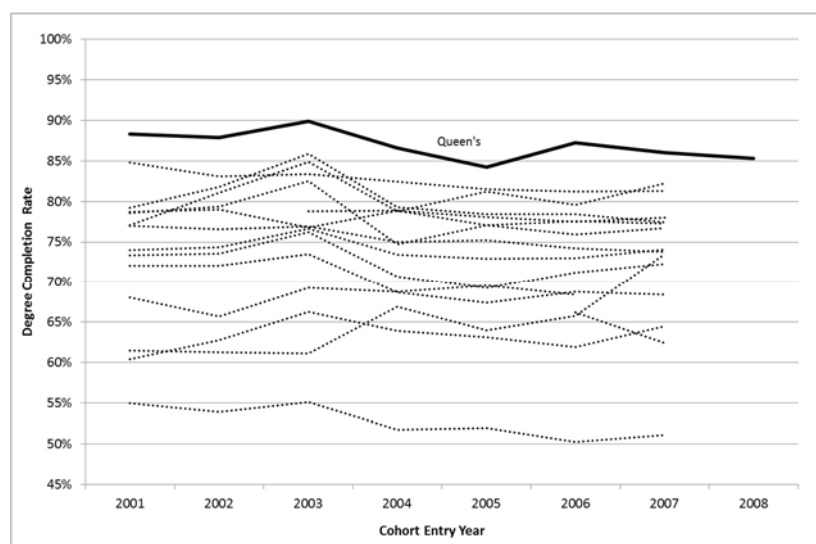


Undergraduate Student Retention and Graduation: Queen's high undergraduate retention and graduation rates are a key component of our definition of student quality. Standardized rates are calculated for all U15 institutions using the methodology developed by the Consortium for Student Retention Data Exchange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

Figure 17: First- to Second-Year Undergraduate Retention Rates at U15 Universities (CSRDE Methodology)



**Figure 18: Six-Year Baccalaureate Graduation Rates at U15 Universities
(CSRDE Methodology)**



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

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

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

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

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

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

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

Faculty Data Files: With the termination of Statistics Canada's national faculty data collection project (the University and College Academic Staff System, or UCASS) several years ago, the U15 institutions undertook to replicate the faculty data collection project through an expansion of the OCAV-DE faculty project (described below). 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 organizations.

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

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

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 six times since its 2004 Canadian launch. Along with about 1,500 other US and Canadian universities, we use the survey results to identify student behaviours and institutional practices at Queen's that numerous research studies have shown are associated with positive learning outcomes. NSSE results are posted on the Planning and Budgeting website at (<http://www.queensu.ca/planningandbudget/nsse>). In 2008 (supported by a research grant from the Higher Education Quality Council of Ontario) and again in 2011 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. The strategic framework metrics are expressed as benchmarks (pre-2014) or engagement indicators (from 2014 on), which are aggregate engagement measures. In fact, the survey generates over 100 separate engagement and experience items. Unit-level NSSE item and benchmark/engagement indicator results are provided as part of the data package supporting QUQAPS program reviews. NSSE results for Ontario institutions and U15 institutions are available as subsets of the national project. Because the university's 2014 administration was the first to employ the modified NSSE survey instrument and its revised engagement indicators, OIRP 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 is a member of the Queen's NSSE Action Group that will coordinate student engagement initiatives throughout the university in the years ahead.

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

In conjunction with 40 other Canadian universities (including all U15 member institutions), Queen's has administered the CGPSS several times, most recently in the Spring of 2015 and (as with NSSE) annually thereafter throughout the strategic framework time horizon. Separate versions of the survey ask students in professional masters programs, research masters programs and doctoral programs across all years of study a range of questions about their graduate program including course and program content and focus, interactions with faculty, professional skill development, research and thesis/dissertation experiences, sources of financial support and other aspects of social and academic life. OIRP generates results for Queen's at the program-level (where numbers permit) or broad discipline level that can be compared with results for Ontario, the U15 and Canada overall. The survey findings are provided as part of the QUQAPS data package, they are the basis for two of the metrics in the Strategic Framework, and they are reviewed within the School of Graduate Studies and the Division of Student Affairs to inform policy and service development.

Table 44: Selected CGPSS Results for "Program, Quality of Interactions and Coursework"

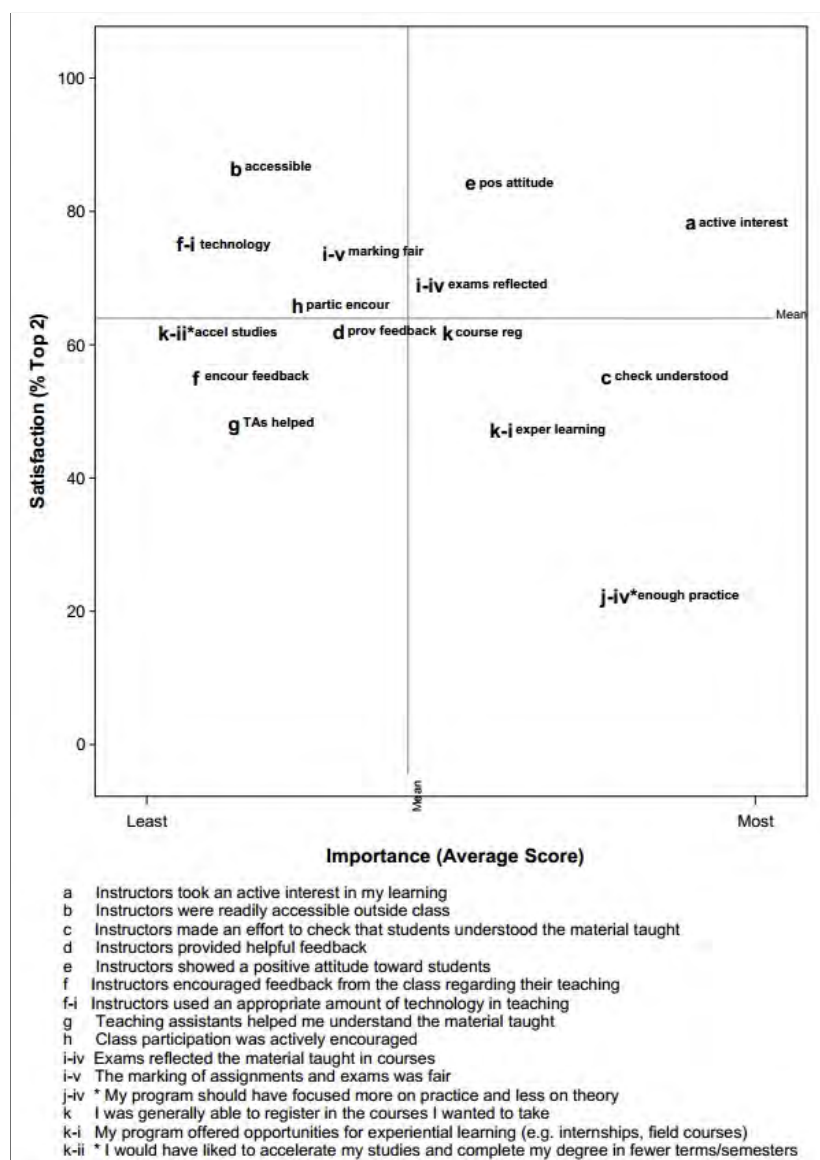
Please rate the following dimensions of your program. (Professional Masters, Research Masters and Doctoral Combined)

	Queen's (2013)	Queen's (2015)	Ontario (2013)	Canada (2013)
	Mean (out of 5)	Mean (out of 5)	Mean (out of 5)	Mean (out of 5)
The intellectual quality of the faculty	4.276	4.262	4.202	4.146
The intellectual quality of my fellow students	3.908	3.865	3.792	3.744
The relationship between faculty and graduate students	3.752	3.797	3.677	3.706
Overall quality of graduate level teaching by faculty	3.596	3.637	3.621	3.627
Advice on the availability of financial support	2.936	2.969	2.872	2.901
Quality of academic advising and guidance	3.402	3.430	3.292	3.279
Helpfulness of staff members in my program	4.043	4.030	3.782	3.727
Availability of area courses I needed to complete my program	3.299	3.339	3.312	3.297
Quality of instruction in my courses	3.556	3.601	3.600	3.614
Relationship of program content to my research/professional goals	3.522	3.505	3.481	3.466
Opportunities for student collaboration or teamwork	3.430	3.448	3.417	3.437
Opportunities to take coursework outside my own department	3.083	3.180	3.061	3.067
Opportunities to engage in interdisciplinary work	3.222	3.240	3.153	3.112
Amount of coursework	3.357	3.426	3.363	3.390

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, Queen's contribution to learning and development, the importance students place on specific elements of the learning environment and of specific skills, satisfaction with facilities and services, and post-graduation intentions. The survey was administered annually 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/planningandbudget/exitpoll>. The results (a sample of which is shown in Figure 19) 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. OIRP also generates reports at the academic unit-level to inform cyclical program reviews.

Figure 19: Exit Poll Results Showing Student Satisfaction and Relative Importance Ratings



The Exit Poll was temporarily discontinued following the 2013 administration. OIRP is currently leading a review of academic and administrative student survey information needs in order to determine the appropriate design of a successor student survey and its potential value to, for example, strategic framework monitoring; and to assess the potential for integration and/or coordination of several student surveys via a 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 three in a series of nationally-focused reports have been released: Labour Market Outcomes (produced at Queen’s), Civic and Social Engagement (produced at Carleton University), and Focus on the Humanities (produced at Queen’s). Future reports will deal with student assessments of the strengths, weaknesses and impacts of academic experiences and academic program elements; post-baccalaureate educational activity; and STEM program outcomes. OIRP will release a Queen’s-specific report on the NBGOS results later in 2015, and will incorporate the survey results into strategic framework reporting and cyclical program reviews (commencing Fall 2015). Administration of a revised survey is being explored. In addition, significant progress has been made toward the development of a multi-cohort (e.g. 3 – 7 years out) Ontario-wide survey of masters and doctoral outcomes to be implemented in 2016.

Figure 20: NBGOS Reports on Labour Market Outcomes, Civic and Social Engagement, and Focus on the Humanities



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 and indicated both relative strengths and some weaknesses with respect to the international student experience at Queen's.

F. FluidSurveys Administration and Policy/Procedures:

OIRP participated 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. A new student survey policy has been developed by OIRP and is in the review stage. The policy is intended to result in improved sharing of information about student surveys and more effective coordination of student surveys undertaken by administrative units.

G. Support to Survey Projects Undertaken at Queen's

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

4. University Planning

Management Data Repository: While the Strategic Framework and related reports deal with metrics and targets at the university-level overall, implementation will occur primarily within Faculties, Schools, and academic and service units. As such, metrics and targets that document progress within Faculties, Schools and units; and implementation strategies appropriate to each, will need to be developed. OIRP supports 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 available on a secure, restricted access web portal.

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 document 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 report on the outcomes of these activities. The MYA report-back process has since evolved, and now also 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 Figure 21). 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 21: 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. The Ministry required Ontario universities to develop five-year undergraduate and graduate enrolment targets, and to produce reports that highlighted areas of strength aligning with five dimensions of differentiation developed by MTCU. Each dimension is defined using a set of metrics developed by the Ministry against which differentiation is assessed. Universities were invited to propose additional institution-specific metrics that would further establish strengths and differentiating characteristics. (See Table 45.) The bilateral agreements (SMAs) 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 allocations and funding. (These are the "Research" items in Table 45.) Although universities have not yet been required to report progress on or update their SMAs, it is anticipated that this will occur in 2015 through a transitional joint MYA-SMA submission. OIRP will provide the institution-specific metrics updates when this occurs.

Table 45: SMA Differentiation Metrics: Ministry Determined and Queen's Proposed

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

Queen's already displays many of the differentiation elements identified by the Ministry. Figure 22 indicates Queen's characteristics against one of two benchmarks (as available): relative to the Provincial average, and in relation to Queen's nominal 5% share of the Ontario university system. Differentiation above or below these benchmarks is evidence of Queen's unique character.

Figure 22: Queen's in a Differentiated Ontario University Sector

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

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

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

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. OIRP staff fulfill follow-up data requests and meet teams as required over the next several months to provide assistance in interpreting and utilizing the data. The data provided are outlined in Table 46.

Table 46: Contents of the OIRP Data Package Provided to QUQAPS Cyclical Program Reviews

<p><u>Student Experience Surveys (responses at the program/unit level):</u></p> <p>Undergraduate Exit Poll Results (satisfaction, experience)</p> <p>National Survey of Student Engagement Results - NSSE (engagement, experience)</p> <p>University Applicant Census (student designated group representation)</p> <p>Canadian Graduate and Professional Student Survey - CGPSS (experience)</p> <p>5-Year Out Baccalaureate Graduate Outcomes Survey - NGOS (labour market outcomes, program assessment, etc.)</p> <p><u>Unit/Program Student Profile and Academic Behaviour</u></p> <p>Historic Enrolment Profile</p> <p>Undergraduate Student Retention and Graduation Rates</p> <p>Graduate Student Time-to-Degree-Completion and Degree Completion Rate</p> <p>Undergraduate Program Demand</p> <p>Graduate Program Demand</p> <p><u>Unit/Program and Central Resources and Services</u></p> <p>Graduate Student Financial Support</p> <p>Space Inventory and Standard</p> <p>Selected items from NSSE, CGPSS and NGOS</p> <p>Library Collection and Services</p> <p><u>Unit/Program Instruction and Faculty</u></p> <p>Student Assessment of Teaching - USAT (course and instructor assessment)</p> <p>Faculty and Term Faculty Profiles</p> <p>Service Teaching</p> <p>Courses Delivered and Registrations Taught by Instructor Type</p> <p>Class Section Sizes</p> <p>Faculty Research Income</p>
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Reporting Required by the Queen's-QUFA Collective Agreement: The Queen's University – QUFA Collective Agreement specifies (in Article 35) that the university provide an annual report on the number of courses delivered and the number of course registrations taught by various categories of instructors within and outside the QUFA bargaining unit. The data collection process begins with the course data base and is subject to two forms of verification. First, USAT information clearly specifying the instructor(s) for each course section is appended to the course data base records; and second, academic units validate and correct instructor information using a preliminary course/instructor listing provided by OIRP. Once corrected, the course-instructor data are assembled and linked to a series of files that OIRP generates from PeopleSoft HR that specify the appointment category(ies) applicable to each instructor. The final “Article 35 Report” is presented to the JCAA each September.

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

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

Table 47: OIRP Sectoral Committee Involvement

Council on University Planning and Analysis (CUPA)
Executive Committee
Accountability Committee
Surveys Committee
Professional Development Committee
CUDO Technical Working Group
MTCU-COU Key Performance Indicators/OUGS Working Group
MTCU-COU Masters and Doctoral Graduate Outcomes Survey Working Group
Host Institution for the CUPA 2015 Conference
Ontario Council of Academic Vice-Presidents (OCAV)
OCAV Data Steering Committee
Faculty at Work Project Steering Committee
Faculty at Work Project Working Group

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 at each university (see Figure 23 for Queen's, available at <http://www.queensu.ca/planningandbudget/cudo/>); an amalgamated data file that facilitates institution-by-institution comparisons (CUDO Phase II) is hosted on the COU web site at <http://cou.on.ca/numbers/cudo/>.

Figure 23: 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 1: 2015-16 Budget Report

BUDGET REPORT

2015-16

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Executive Summary

The multi-year budget presented in this report includes the 2015-16 operating budget and projections for 2016-17 and 2017-18. The Board is being asked to approve the 2015-16 operating budget. The University is projecting a balanced budget for fiscal 2015-16 and is committed to presenting balancing budgets for all years of the planning timeframe. The operating budget expenditures represent approximately 60% to 65% of total university expenditures depending on annual levels of research funding and donations.

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

The Operating Budget was developed under the direction of the Provost and Vice-Principal (Academic) with considerable assistance and guidance from Planning and Budget and with advice from the Principal and from the Provost's Advisory Committee on Budget (PACB). The budget planning process was initiated in April 2014 with Senate's approval of the enrolment plan for 2015-16 and of changes to the previously approved plan for 2014-15. 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 in early fall after which allocation decisions were made. These allocations allowed the faculty and school budgets to be determined. Based on this information, the faculties and schools prepared their staffing and budget plans in late fall and presented them to PACB in December. Shared service allocations were then finalized and university fund allocation decisions were made. A preliminary budget was presented to the Board of Trustees at its March meeting.

The most significant budgetary challenge the University faces at the moment is the pension plan deficit. The University was granted Stage 2 solvency relief, which allows the solvency payments to be amortized over 10 years instead of five. In addition the Government of Ontario passed changes to the Pension Benefits Act that provide universities with a choice to amortize the solvency deficit over the 10 year period, or take advantage of an additional three-year extension to pension solvency relief and amortize the solvency deficit over the remaining seven years of Stage 2 relief. Queen's is looking at all options to help mitigate the operating budget effect, including merging with CAAT or participating in a University sector JSPP. All units have been instructed to plan and budget for an additional 4.5% pension charge commencing September 1, 2015 to cover the increased going concern payments, with any funds remaining being kept as a reserve for future solvency payments.

Significant characteristics of the 2015-16 to 2017-18 budget framework include:

- Large legislated pension deficit special payments;
- Compensation and benefit increases as negotiated, or assumed, covered within all unit budgets;

- Enrolment growth proposed in 2015-16 in line with the recommendations of the University's Strategic Enrolment Management Group, with flow through in 2016-17 and 2017-18, in line with Faculties' enrolment projections;
- Enrolment growth assumed to be fully funded at the graduate and undergraduate levels;
- Reduction in BIU funding for Education partially offset by one time only transition funding;
- Tuition fees increases compliant with the provincial government's tuition framework, including tuition set aside requirements;
- Additional revenue contributed by new residences;
- Additional funding for most shared services to support additional pension payments;
- Increased funding for student aid to support planned enrolment growth;
- 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 2015-16;
- Collective agreements are being negotiated or will be renegotiated during the three 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;
- While the operating budget has reduced its reliance on investment income from the PIF, there will always be a capital volatility risk.

The 2015-16 budget reflects no deficit after the draw-down of reserves. Of this draw-down, \$11.4M is forecast unit spending in excess of budget allocations and additional unit budgeted revenues, with an additional \$0.3M draw-down of central cash reserves related to non-recurring expenditures on the talent management initiative and the internal controls projected which will be completed in 2015-16. 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. A funding model review is being undertaken by the Ministry this year and it is possible that grant funding will be linked to student outcomes and quality as opposed to enrolment growth alone but this is yet to be determined.

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 need to diversify revenue remains pressing. The pension solvency issue is also being addressed to ensure long term financial sustainability.

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 four-year tuition framework as at March 2013. This limited tuition fee growth to an institutional average of 3%, which is 2% lower than the previous framework. In 2015-16 we have been required to reduce the rate of increase across all programs to accommodate the institution-wide cap. We are no longer able to charge 5% in the professional programs and remain in the institutional cap. This, in addition to other measures introduced in 2013-14 to reduce base operating grants based on, in the government's parlance, "international student recoveries" and "efficiency targets", are accounted for in the multi-year budget presented.

At the end of fiscal 2013-14, Queen's received notification of its allocation of graduate spaces for the years 2015-16 to 2017-2018, which has 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 its 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 increased internationalization and financial sustainability. The framework will guide academic, and thus financial, priorities over the next several years.

2. The New Budget Model

The University is entering into the third year of the activity-based budget model. The 2015-16 budget year is the first year of the attenuated Hold Harmless gap calculated as a proportion of the final 2013-14 Hold Harmless payments. In 2015-16, the gap is funded at 90%, subsequently reducing to 75% in 2016-17, 55% in 2017-18, 30% in 2018-19, and zero thereafter. 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, the Provost's Office), student support, and a university fund for institutional priorities. These indirect costs include a charge for space occupancy, highlighting the cost and value of space as an expensive and scarce resource. This change has had a significantly positive impact on space utilization and accountability.

The net budgets (gross revenues less all indirect costs) of the Faculties and Schools support the direct costs of these units, including, of course, the provision of their 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 \$34.4M in 2015-16) is being used to support the cost of transfers from Operating to Capital, payments to Faculties and Schools to avoid disruptions that could otherwise accompany the introduction of a new budget model (i.e., the Hold Harmless payments), infrastructure renewal, administrative system implementation, a central contingency and a 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.

A review of the budget model has been initiated in the spring of 2015 which is consistent with our commitment to review the model after three years. The intent, in broad terms, is to assess critically the strengths and weaknesses of both the model itself and the associated processes to assure ourselves that they support each other and meet the originally agreed objectives.

3. The 2015-16 to 2017-18 Operating Budget

The 2015-16 to 2017-18 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 2015-16 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 2015-16 to 2017-18 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 2015-16 operating budget with additional revenue and expense lines that represent revenues and expenses that are budgeted by the units over and above their budget allocation and related expenses. These additional revenues are not budgeted centrally and are not reflected in Table A. This table shows how the carry-forward draw-down is arrived at and provides the complete budget picture. Table C below shows the consolidation of the 2015-16 operating budget by revenue and expense type as per the financial statement presentation and includes revenues and expenditures that are budgeted directly by the Units and do not form part of their allocation. This table will be compared with the financial statements at the end of the fiscal year.

TABLE A- OPERATING BUDGET**Queen's University****2015-16 to 2017-18 Operating Budget (\$M)**

	Budget 2014-15	Budget Variance	Budget 2015-16	Budget 2016-17	Budget 2017-18
REVENUE					
Student Fees	\$ 248.4	\$ 23.3	\$ 271.7	\$ 286.6	\$ 300.6
Government Grants	\$ 201.9	\$ 2.6	\$ 204.5	\$ 208.8	\$ 211.7
Unrestricted Donations	\$ 1.3	\$ -	\$ 1.3	\$ 1.3	\$ 1.3
Other Income	\$ 7.3	\$ 0.2	\$ 7.5	\$ 7.6	\$ 7.8
Research Overhead	\$ 3.9	\$ 0.1	\$ 4.0	\$ 4.0	\$ 4.0
Investment Income	\$ 12.2	\$ 0.3	\$ 12.5	\$ 11.3	\$ 11.5
TOTAL OPERATING REVENUES	\$ 475.0	\$ 26.5	\$ 501.5	\$ 519.6	\$ 536.9
EXPENSE					
Faculties and Schools Allocations	\$ 270.9	\$ 24.8	\$ 295.7	\$ 310.7	\$ 317.7
Shared Services Allocations	\$ 122.0	\$ 5.1	\$ 127.1	\$ 127.2	\$ 131.4
Undergraduate & Graduate Student Aid	\$ 29.6	\$ 1.3	\$ 30.9	\$ 30.9	\$ 30.9
Utilities	\$ 16.1	\$ 0.7	\$ 16.8	\$ 17.5	\$ 19.1
Infrastructure Renewal	\$ 4.6	\$ (0.2)	\$ 4.4	\$ 4.4	\$ 4.4
Board Priorities & Compliance	\$ 0.9	\$ 0.1	\$ 1.0	\$ 0.3	\$ 0.5
Contingency	\$ 1.8	\$ -	\$ 1.8	\$ 1.8	\$ 1.8
Flow Through Expenses, net of recoveries	\$ 11.5	\$ (1.1)	\$ 10.4	\$ 10.7	\$ 10.9
Indirect Costs of Research to External Entities	\$ 1.5	\$ (0.1)	\$ 1.4	\$ 1.4	\$ 1.4
<i>To Be Allocated</i>	<i>\$ 2.3</i>	<i>\$ (2.3)</i>	<i>\$ -</i>	<i>\$ 2.5</i>	<i>\$ 6.5</i>
TOTAL OPERATING EXPENDITURES	\$ 461.3	\$ 28.2	\$ 489.5	\$ 507.4	\$ 524.6
Net Surplus before Capital Expenditures	\$ 13.7	\$ (1.7)	\$ 12.0	\$ 12.2	\$ 12.3
Transfer to Capital Budget	\$ 13.8	\$ (1.5)	\$ 12.3	\$ 12.3	\$ 12.3
Unit Expenses greater than Budget Allocation	\$ 7.5	\$ 3.9	\$ 11.4	TBD	TBD
Net Budget Surplus (Deficit)	\$ (7.7)	\$ (4.1)	\$ (11.7)	\$ (0.1)	\$ -
Draw down of Central Cash Reserves*	\$ 0.2	\$ 0.1	\$ 0.3	\$ 0.1	\$ -
Draw down of Unit Carryforward balances	\$ 7.5	\$ 4.0	\$ 11.4	TBD	TBD
Net Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -

*The drawdown of cash reserves is for Talent Management Initiative and Internal Controls Project.

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

Queen's University
2015-16 Operating Budget (\$M)

	Budget 2014-15
Centrally budgeted revenues	\$ 501.5
Unit budgeted revenues over and above central allocations	\$ 16.2
TOTAL OPERATING REVENUES	\$ 517.7
EXPENSE	
Faculties and Schools Allocations*	\$ 295.7
Shared Services Allocations	\$ 127.1
Unit expenses greater than allocation	\$ 27.6
Undergraduate & Graduate Student Aid	\$ 30.9
Utilities	\$ 16.8
Infrastructure Renewal	\$ 4.4
Board Priorities & Compliance	\$ 1.0
Contingency	\$ 1.8
Flow Through Expenses, net of recoveries	\$ 10.4
Indirect Costs of Research to External Entities	\$ 1.4
<i>To Be Allocated</i>	\$ -
TOTAL OPERATING EXPENDITURES	\$ 517.1
Net Surplus before Capital Expenditures	\$ 0.6
Transfer to Capital Budget	\$ 12.3
Net Budget Surplus (Deficit)	\$ (11.7)
Draw down of Central Cash Reserves**	\$ 0.3
Draw down of Unit Carryforward balances	\$ 11.4
Net Surplus (Deficit)	\$ -

* For the purpose of the financial statements the budget allocation of \$3.1M to BISC is netted against revenues in the operating fund as this revenue is reported by the ISC.

** The drawdown of cash reserves is for the Talent Management Initiative and the Internal Controls Project.

TABLE C – OPERATING BUDGET BY REVENUE AND EXPENSE

2015-16 Queen's University Operating Budget (000's)	
REVENUE	
Grants and Contracts	210,190
Fees	274,333
Sales and Service	7,101
Other	11,665
Donations	1,456
Investment Income	12,920
	517,665
EXPENSES	
Salaries and benefits	363,379
Supplies and other expenses*	69,716
Student Assistance	35,117
Externally Contracted Services	8,084
Travel	7,882
Utilities and Insurance	18,483
Renovations and Alterations	3,388
Contingency	2,875
Interfund Transfers out / (in)	20,485
	529,410
Surplus / (deficit)	(11,745)

**For the purpose of the financial statements the budget allocation of \$3.1M to BISC (included in Supplies & other expenses above) is netted against revenues in the operating fund as this revenue is reported by the ISC.*

3.1 Budget Strategy

As mandated by the Board, Queen's is projecting a balanced budget throughout the multi-year budget timeframe. The University went through an extensive budget planning process to determine a strategy to achieve a balanced budget. The "to be allocated" line typically represents unallocated university fund monies. For 2015-16, as a result of the first year of the attenuated hold harmless gap payments and the requirement to provide additional funding to Education to hold them harmless for the grant reduction implemented by the government, there are no "to be allocated" monies available from the university fund. However, as the hold harmless payments begin to attenuate downward starting in 2016-17 the "to be allocated" line begins to grow.

Items that continue to be supported by the university fund include:

- Administrative systems;
- Contingency;
- Attenuated Hold Harmless Gap from 2013-14;
- Deferred maintenance;
- Board priorities and compliance requirements.

These items are continuing allocations that began in 2013-14 and were made to address risks that were identified in previous budgets. A contingency budget of \$1.8M was kept flat from 2014-15. The \$4.6M allocation for infrastructure renewal, which was used to support technology infrastructure and (begin to) address deferred maintenance was reduced by \$170K to \$4.43M. The \$170K was redirected into Information Technology Services (ITS) base budget to support two additional positions which would help to facilitate the ongoing management of Administrative System projects and to minimize the need for consultants.

In this multi-year budget starting in 2016-17 an additional 1% levy has been incorporated into the new budget model to recognize the cost of research by allocating these dollars to those faculties in proportion to the extent of the indirect costs they incur to support research prominence at the University. The 1% levy will be applied to the revenues of Faculties/Schools as 1% of revenues and then distributed to the Faculties/Schools in proportion to their Tri-council grant revenue shares.

3.2 Draw-down of Carry-forward Balances/Reserves

The 2015-16 budget reflects a deficit of \$11.7M reduced to \$0M through the draw-down of reserves. The budget relies on a modest draw-down of central reserves in the first years of the planning timeframe to fund the internal controls project and the talent management initiative. The final year has no draw-down of central cash reserves planned. A draw-down of \$11.4M from unit carry-forward balances is projected for 2015-16 based on the units' budget submissions. This draw-down of carry-forwards represents 2.3% of total unit expenditures and the accumulated departmental carryforward balance is projected to be \$113.2M as at the end of 2014-15 (\$112M as at 2013-14). The projected in-year draw-down has typically been a very conservative 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 2015-16 too. The unit draw-downs in 2016-17 and 2017-18 are still to be determined. The preliminary projections based on the multi-year budget submissions that were submitted during the 2015-16 budget planning cycle indicate a continued draw down of reserves relating to one-time only expenditures. The preliminary projections are based on strong revenue growth that is now tempered by the incorporation of the pension solvency expense of 4.5% of salaries starting September 1, 2015; in addition, collective agreement settlements may further 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. The draw-down is the result of some units using cash reserves to fund transition measures to move towards balanced budgets, the timing of one-time expenditures on larger projects carrying over from 2014-15 into the beginning of 2015-16, and the funding of 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 2015-16 to 2017-18 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 2015-16;
- Collective agreements are being negotiated or will be renegotiated 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;
- 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 2015-16 and 2016-17 are included as Appendix A of this report, together with the initial proposals from Faculties and Schools for 2017-18. The recommended enrolment plan for 2016-17 and the recommended changes to the previously approved enrolment plan for 2015-16 have been endorsed by the Senate Committee on Academic Development and forwarded to Queen's Senate for its approval. Senate will consider the recommendations at its meeting on April 28, 2015.

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 2015-16 to 2017-18 operating budget incorporates the recommendations for 2015-16 and 2016-17 and the initial proposals for 2017-18.

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. The framework is being used to guide the development of medium and long-term enrolment strategies and planning

processes that will allow Queen's to thrive in response to institutional and faculty priorities, student demand, government direction, and continued community input.

4.1.1 Government Grants

Government grants represent 40.8% of budgeted operating revenues in 2015-16 down from 42.5% in 2014-15. The Government fully funded actual undergraduate growth for fiscal year 2014-15. Queen's 2015-16 to 2017-18 Operating Budget incorporates enrolment growth at the undergraduate level with the flow through of this enrolment growth into 2016-17 and 2017-18. Steady state will be reached in 2018-19. This growth was 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 Strategic Mandate Agreement for Queen's indicates that the level of growth that Queen's was planning at the undergraduate level is in line with the government's expectations. This does not, however, eliminate the risk that growth will be less than fully funded during the three year planning timeframe. This is currently viewed as a low risk because many other universities in Ontario are failing to meet their enrolment targets and therefore those funds are available for redistribution to those Universities that are meeting or in some cases exceeding their targets.

As part of the 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 2017-18.

Beginning in 2013-14, the provincial government implemented grant reductions, which it has termed "efficiency savings". 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 \$3.4M in 2015-16. 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 \$562K in 2015-16 increasing to \$669K by 2017-18. 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 \$105K in 2015-16 rising to \$111K by 2017-18.

TABLE D – PROVINCIAL GOVERNMENT GRANT REVENUE

Provincial Government Grant Revenue (000,000's)						
	Budget 2014-15	Actuals 2014-15	Budget 2015-16	Y/Y Budget Change	Budget 2016-17	Budget 2017-18
Operating Grants						
Basic Operating Grant (BOG)	\$ 150.3	\$ 150.3	\$ 147.9	\$ (2.4)	\$ 147.7	\$ 147.6
Performance Fund Grant	\$ 2.1	\$ 2.0	\$ 2.0	\$ (0.1)	\$ 2.0	\$ 2.0
U/G Accessibility Funding	\$ 10.4	\$ 11.6	\$ 13.9	\$ 3.5	\$ 17.4	\$ 20.4
Graduate Accessibility Funding	\$ 8.7	\$ 7.6	\$ 11.1	\$ 2.4	\$ 12.2	\$ 12.2
Quality Improvement Fund	\$ 6.9	\$ 6.9	\$ 6.9	\$ -	\$ 6.9	\$ 6.9
Research Infrastructure	\$ 2.0	\$ 1.8	\$ 1.8	\$ (0.2)	\$ 1.8	\$ 1.8
Ontario Operating Grants	\$ 180.4	\$ 180.2	\$ 183.6	\$ 3.2	\$ 188.0	\$ 190.9
Earmarked Grants						
Tax Grant	\$ 1.5	\$ 1.5	\$ 1.5	\$ -	\$ 1.4	\$ 1.4
Special Accessibility	\$ 0.4	\$ 0.7	\$ 0.4	\$ -	\$ 0.4	\$ 0.4
Regional Assessment Resource Centre	\$ 1.0	\$ 1.0	\$ -	\$ (1.0)	\$ -	\$ -
Targetted programs*	\$ 8.5	\$ 9.1	\$ 9.0	\$ 0.5	\$ 9.0	\$ 9.0
Research Performance Provincial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clinical Education Funding	\$ 0.6	\$ 0.6	\$ 0.6	\$ -	\$ 0.6	\$ 0.6
Total Earmarked Grants	\$ 11.9	\$ 12.9	\$ 11.5	\$ (0.5)	\$ 11.4	\$ 11.4
Total Provincial Grants	\$ 192.3	\$ 193.1	\$ 195.1	\$ 2.7	\$ 199.4	\$ 202.3

* 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 2015-16, the total FICP grant has been projected to be \$9.4M. The federal funding received by Queen's faculty members that this grant supports is approximately \$47.5M. This has dropped significantly from last year's number of \$59M due to a reduction in our share of each of the tri-council sponsored research funding envelopes. The FICP grant is based on a three year average of sponsored research funding. This reduction in funding year over year will result in a reduction in our FICP grant in future years and will need to be adjusted during the next budget planning cycle.

4.1.3 Tuition

In March 2013 the Province announced a four-year tuition policy framework. Universities are permitted to increase tuition for students who are not in professional or graduate programs by up to 3%, and by up to 5% in the professional and graduate programs. Overall, aggregate tuition fee revenue increases across the institution must not exceed 3%. Fee increases are tied to both the Student Access Guarantee and a continued requirement that 10% of all revenue increases from tuition be set aside for student assistance.

For the 2015-16 budget, we have been required to reduce the typical rate of increase across all programs to accommodate the institution-wide cap. At the March Board of Trustees meeting approval was given to increase the fees up to a maximum of the level that was shown for each program. The 2015-16 budget uses tuition fee increases that are slightly lower than those provided at the March Board of Trustees meeting (see Appendix B) in order to comply with the provincial government policy.

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

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.

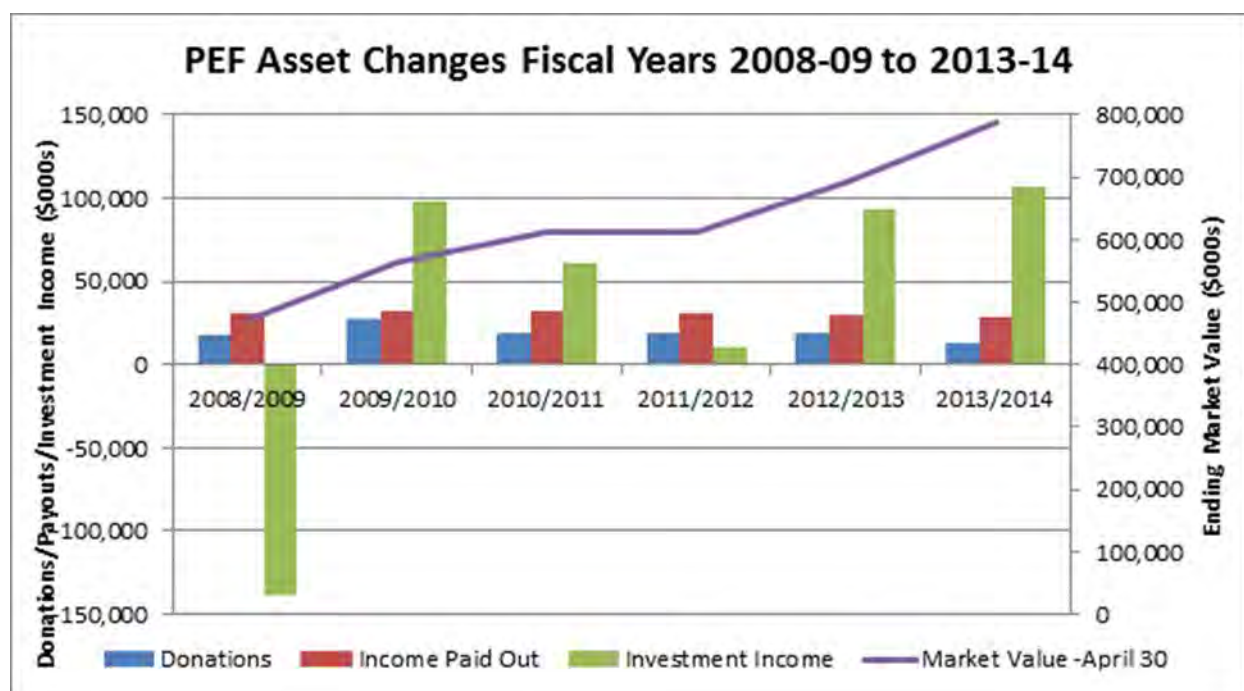
The Pooled Investment Fund ("PIF") is made up of reserve funds and unspent balances. In the past, spending from the PIF was based on a percentage of mean assets, even in periods when returns have been weak. Due to the PIF's primary objective to preserve the nominal capital of the fund, the decision was 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.

Investment Fund balances are shown in the table below:

Investment Portfolios (\$000's)

	Market Value April 30, 2011	Market Value April 30, 2012	Market Value April 30, 2013	Market Value April 30, 2014	Proj Mkt Value April 30, 2015
Pooled Investment Fund (PIF)	196,185	168,436	156,463	177,054	195,000
Pooled Endowment Fund (PEF)	613,440	611,732	694,010	787,474	905,000
Total	809,625	780,168	850,473	964,528	1,100,000

As shown in the graph below, the Endowment market value has recovered strongly since fiscal 2008-09. The market value of the PEF for the end of the 2013-14 fiscal year was \$787 million. Since then, the PEF has continued to grow amidst a positive market environment. The estimated market value for the end of the 2014-15 fiscal year is roughly \$905 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. In fiscal 2013-14, the University completed a thorough review of its spending policy, and in March 2014 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 formula results in a payout of

10.36 cents per unit for 2015-16, which represents a 6.5% increase from the 2014-15 payout of 9.73 cents per unit.

The table below shows the actual and projected 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)	2014-15	2015-16	2016-17
General Operating Income	3.5	3.7	3.7
Student Assistance	11.6	12.6	12.6
Chairs, Departmental and Other funds	11.6	12.6	12.6
Total Projected Endowment Income	26.7	28.9	28.9

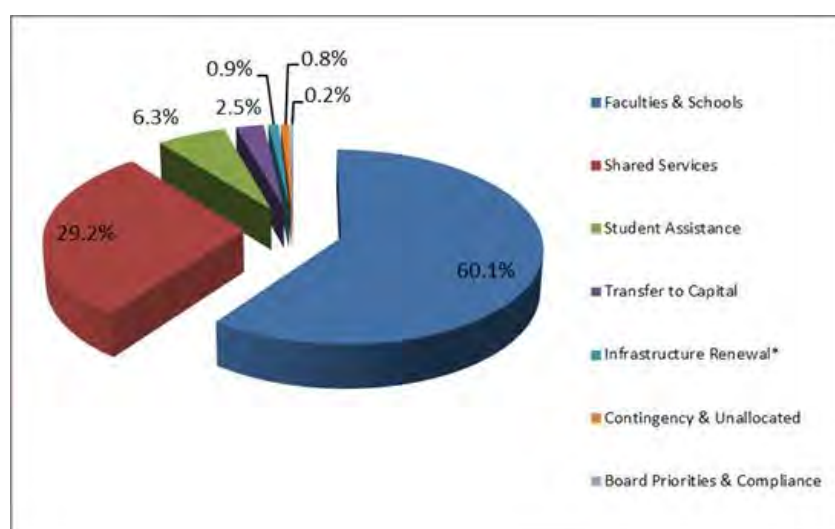
Projected Payout rate per Hybrid Formula (dollars)	0.0973	0.1036	0.1036
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4.2 Expenditures

4.2.1 Allocations

Figure 1 below shows a breakdown of budget allocations in the 2015-16 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.

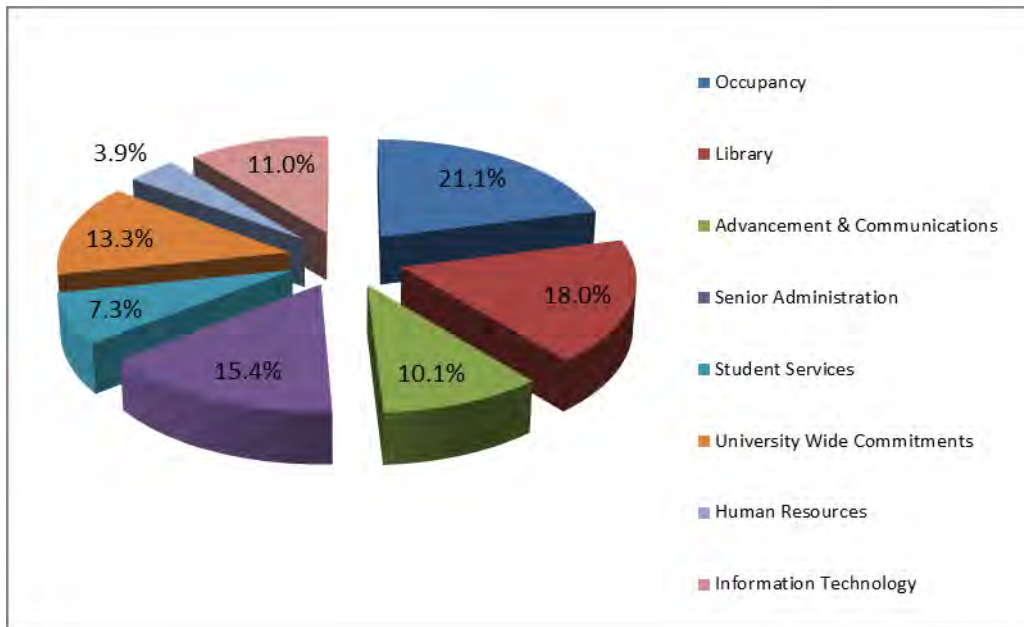
Figure 1 Budget Allocations to Major Expenditure Areas



* This only represents the incremental investment in Infrastructure Renewal, not the \$4.4M 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 25.3% of Shared Service allocations with Information Technology Services and Occupancy costs representing 11.0% and 21.1% 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	16.8	43.5%
Operations/Maintenance	15.8	40.8%
Deferred Maintenance	4.2	10.9%
Solid Waste	0.5	1.4%
Insurance (Net of recoveries)	1.1	2.7%
Taxes(Net of Grant Received)	0.3	0.7%

As mentioned previously, starting in 2015-16, the university fund will provide an attenuated hold harmless to those Faculties and Schools who ended 2013-14 with a budget allocation that was lower than their 2012-13 final budget allocation. This hold harmless allocation in 2015-16 will be 90% of the gap calculated using 2013-14 actuals against 2012-13 actuals. The percentage will attenuate

downward in each of the subsequent three fiscal years as follows, 2016-17: 70%; 2017-18: 45%; 2018-19: 25%; zero thereafter.

The fund is also being used to support the transfer of funds from the operating budget to the capital budget to support internal loans for capital and technology projects. In addition funds are being allocated 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 \$10.4M in expense is shown as flow-through expenses. These occur in units that receive direct revenues related to their services. An example of this is net expenses in Athletics or Student Health, which are offset by the revenues they receive in membership fees, Ontario Health Insurance billings and Student Activity Fees. Approximately \$3.2M 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 \$30.9M in 2015-16. The 2015-16 Operating Budget provides for a \$1.3M incremental allocation to undergraduate student aid over the 2014-15 level. The reserves allowed us to hold these budgets steady for 2014-15, but an increase was required because of continuing growth in enrolment and costs of attendance for students. 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 assumed.

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

Employee Group	Unit / Assoc	Contract Effective until
Kingston Heating & Maintenance Workers	CUPE 229	In collective bargaining
Kingston Technicians	CUPE 254	In collective bargaining
Library Technicians	CUPE 1302	In collective bargaining
Academic Assistants	USW 2010-01	Aug 31, 2016
General Support Staff	USW 2010	In collective bargaining
Queen's University Staff Association*	QUSA	Jun 30, 2014
Queen's University Faculty Association	QUFA	In collective bargaining
Registered Nurses & Nurse Practitioners	ONA 67	In collective bargaining
Graduate TA's / TF's	PSAC 901-1	April 30, 2017
Allied Health Care Professional FHT	OPSEU 452	June 30, 2015
Post Doctoral Fellows	PSAC 901-2	June 30, 2016
* 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 has been the most significant financial issue facing Queen's for several years, and the University's efforts to find a solution continue.

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

Going-Concern Deficit

- Market basis: **\$53.5M** (\$151.6M Aug. 31, 2011)
- Smoothed basis: **\$175.6M** (\$126.4M Aug. 31, 2011)

Solvency Shortfall: **\$285.4M** (\$332.3M Aug. 31, 2011)

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

At the time of the 2011 valuation, the University qualified for Stage 1 temporary solvency relief under provincial pension regulations and was thus exempt from solvency payments for three years. The special payments to fund the going concern deficit over the same period were set at \$14.4M annually, and by the third year total university contributions to the plan amounted to 13.02% of pensionable earnings, up from 10.4% prior to August 31, 2011.

On the basis of the changes that were made to the pension plan in 2011, Queen's has received Stage 2 solvency relief which will allow the solvency payments to be amortized over 10 years as opposed to 5 years. These additional payments would commence in September 2015, but recent changes to the Pension Benefits Act provide the university with a choice to 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 will be taking advantage of the extended period of solvency relief.

With the new valuation, special payments to fund the going concern deficit will rise to \$20.7M effective September 1, 2015. If the University were to begin making solvency payments in the 2015-16 fiscal year, the amount involved would be \$12.7M, and total university contributions to the plan would be 19.06% of pensionable earnings. With the further 3-year deferral of solvency payments, total university contributions to the plan will be 14.92% of pensionable earnings, but will be subject to being more than that in three years' time.

Faculties and Departments have been asked to plan and budget for an additional 4.5% pension charge commencing September 1, 2015. This will cover the increased going concern payments, with the balance used to create a reserve for future solvency payments.

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 (JSPP), and has recently set in place the required legislative framework. The university has begun exploring the idea of merging the QPP with CAAT, the JSPP for colleges in Ontario. Queen's is participating in a project that is currently underway that involves Ontario's universities and their employees in examining the feasibility of creating a new multi-employer JSPP for the university sector. Any change to the QPP will be collectively bargained, and merging it with a JSPP will be done in full compliance with the legislative framework for members to express consent. Any pension currently under payment is guaranteed never to reduce.

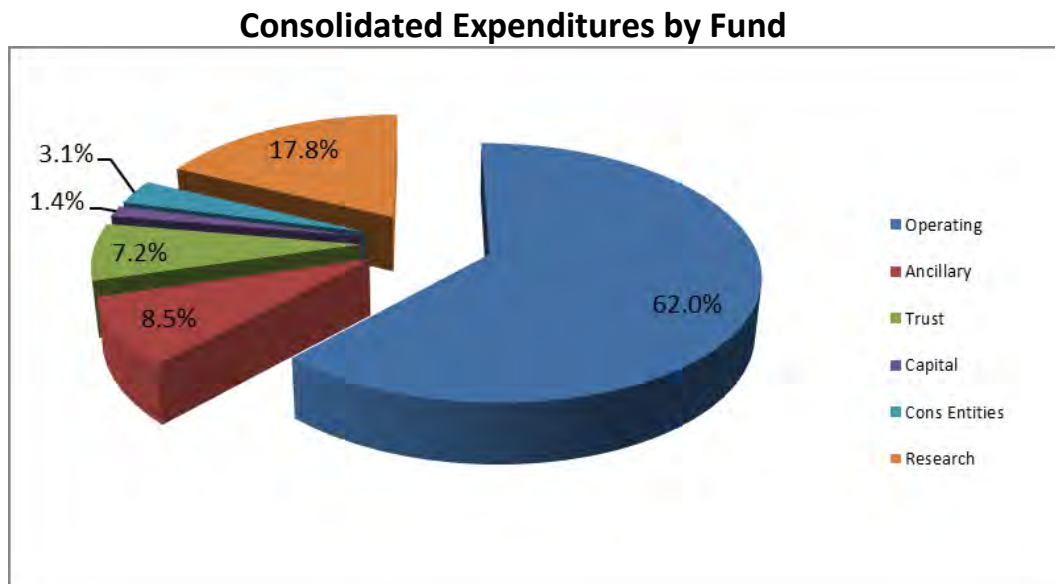
5.0 Broader Financial Picture

The operating expenditures represent approximately 60% to 65% of total university expenditures depending on annual levels of research funding and donations. As is the case 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 and Endowment; and Capital. The expenditures accounted for in Research, and Trust and Endowment Funds are substantially dictated by the grantors and donors. Therefore, the flexibility that Queen's has in supporting the academic enterprise and managing its operations is within the Operating Budget.

The following chart is for illustrative purposes only and shows the approximate percentage of University expenditures in each fund. The percentages are based on the 2013-14 expenditures.

Illustration of Approximate Percentage Breakdown of Expenditures by Fund



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

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

5.1 Capital Budget

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

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

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

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

TABLE E: CAPITAL BUDGET ALLOCATION

Queen's University 2014-15 to 2017-18 Capital Budget Allocations from Operating				
	Budget 2014-15	Budget 2015-16	Budget 2016-17	Budget 2017-18
Grant Revenue				
MTCU Facilities Renewal Fund	\$ 1,086	\$ 1,086	\$ 1,086	\$ 1,086
MTCU Graduate Capital	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700
Total Revenue	\$ 2,786	\$ 2,786	\$ 2,786	\$ 2,786
<u>Capital Projects Financing</u>				
School of Kinesiology & Queen's Centre	\$ 6,900	\$ 6,900	\$ 6,900	\$ 6,900
QUASR	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
BISC	\$ 250	\$ 250	\$ 250	\$ 250
Biosciences Complex	\$ 223	\$ 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	\$ -	\$ -	\$ -
Tools for Research Administration at Queen's (TRAQ)	\$ 640	\$ 640	\$ 640	\$ 640
Boiler #8	\$ 167	\$ 167	\$ 167	\$ 167
<u>Deferred Maintenance</u>				
MTCU Facilities Renewal Fund	\$ 1,086	\$ 1,086	\$ 1,086	\$ 1,086
Total Expenses	\$ 16,629	\$ 15,129	\$ 15,129	\$ 15,129
	\$ -	\$ -	\$ -	\$ -
Budget Surplus (Deficit)	\$ (13,843)	\$ (12,343)	\$ (12,343)	\$ (12,343)
Transfer from Operating Budget	\$ 13,843	\$ 12,343	\$ 12,343	\$ 12,343
Net Budget Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -

With the exception of the TRAQ project, all of the capital projects shown in the table above have been completed.

Not included in the table above is \$4.2M in deferred maintenance funding which is included in occupancy costs, and \$4.43M 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.

5.1.1 Major Capital Projects

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

TABLE F: CAPITAL EXPENDITURES FOR APPROVED PROJECTS

PROJECT NAME \$K	PROJECT COSTS		
	Actuals at Feb'15	Total Projected Costs	Approved Budget
IN PROCESS:			
Isabel Bader Centre for the Performing Arts*	77,863	80,500	80,500
New Residence Buildings	34,000	63,000	70,000
Richardson Stadium	306	20,270	20,270
Reactor Materials Testing Laboratory	14,320	18,355	18,355
Ellis Hall - Innovative Learning Renovation	2,076	2,090	2,270
Innovation Park - Micro / Nano Facility	1,803	1,810	2,000
Victoria Hall	0	4,500	4,500
John Orr Tower	0	2,800	2,800
SUBTOTAL - PROJECTS IN PROCESS	130,367	193,325	200,695
COMPLETED:			
School of Medicine	74,881	76,400	76,846
Goodes Hall	39,824	39,880	40,000
Stuart St - Underground Parking	7,500	7,500	7,500
SUBTOTAL - PROJECTS COMPLETED	122,205	123,780	124,346
IN PLANNING:			
Engineering and Applied Science	312	316	300
GRAND TOTAL	252,883	317,421	325,341
% OF APPROVED BUDGET	78%	98%	

*Includes the Tett Centre

The major capital project approval process was 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.

5.1.2 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 University was \$213M of deferred maintenance.

In addition, there is an estimated \$30M of campus infrastructure (underground systems) deferred maintenance.

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 a result the current Facilities Condition report is broken down as follows, excluding campus infrastructure:

Facilities Condition Audit Deferred Maintenance	
	\$000's
Campus	165,900
Residences	57,700
	223,600

The base allocation from the operating budget is \$4.2M. For 2014-15 and 2015-16 an additional \$2.1M was allocated from the University Fund.

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 across all Ontario universities and colleges.

The government announced in the spring of 2014 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 no further information has been received to determine the impact on Queen's.

5.2. Ancillary and Consolidated Entity Budgets

These units provide goods and services to the University in support of our core educational and research mission. Ancillaries are not supported by central University revenues and are expected to run as break-even operations after contributing overhead and any net revenue to the operating budget.

A full review of Ancillary Operations has been undertaken in 2014-15. The review has examined current management structure; alternative management structures; financial position; contribution to University operations; and overhead policies. The detailed report stemming from this review is being presented to the Capital Assets and Finance Committee at its May meeting. The resulting recommendations of the review will be implemented throughout 2015-16.

The table below summarizes the 2015-16 aggregate budgets of the Ancillary and Consolidated Entities.

2015-16 ANCILLARY & CONSOLIDATED ENTITIES BUDGET (000's)			
	TOTAL ANCILLARY	TOTAL CONSOLIDATED ENTITIES	TOTAL ANCILLARY & CONSOLIDATED ENTITIES
	Budget	Budget	Budget
REVENUE	90,801	5,625	96,426
EXPENDITURE			
Salaries & Benefits	11,954	1,475	13,429
External Contracts	27,633	739	28,385
Utilities	5,967	-	5,967
Repairs & Alter.	4,123	-	4,123
Interest & Bank Charges	8,978	114	9,092
Supplies & Misc.	13,698	3,188	16,893
Overhead	2,830	-	2,830
Total Expenditures	75,183	5,516	80,719
Net Surplus (Deficit) before Capital and Contributions to University Operations	15,618	109	15,707
Deferred Maintenance	6,606	-	6,606
Debt Servicing - Principal	5,903	-	5,903
Contributions to University Operations	5,995	-	5,975
SURPLUS (DEFICIT)	(2,886)	109	(2,777)

The following table shows the 2015-16 Budgets for each Ancillary Operation.

2015-16 ANCILLARY BUDGET (000's)								
	Residence	Event Services	Community Housing	Parking	Creative Design	Computer Store	Donald Gordon Centre	Stuart St. Underground Parking
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
REVENUE	63,674	5,796	5,707	3,081	220	6,900	4,358	1,065
EXPENDITURE								
Salaries & Benefits	8,434	1,260	1,322	296	-	565	-	77
External Contracts	21,350	3,819	115	421	17	-	1,865	46
Utilities	4,220	192	959	254	-	-	285	57
Repairs & Alter.	3,035	43	764	61	-	-	180	40
Interest & Bank Charges	5,627	6	60	2,517	-	-	576	192
Supplies & Misc.	4,440	145	1,467	87	10	6,400	1,112	37
Overhead	2,209	93	285	114	8	45	76	-
Total Expenditures	49,315	5,558	4,972	3,750	35	7,010	4,094	449
Net Surplus (Deficit) before Capital and Contributions to University Operations	14,359	238	735	(669)	185	(110)	264	616
Deferred Maintenance	2,916	-	3,115	525	-	-	-	50
Debt Servicing - Principal	4,670	-	53	802	-	-	247	131
Contributions to University Operations	4,850	332	628	-	185	-	-	-
SURPLUS (DEFICIT)	1,923	(94)	(3,061)	(1,996)	-	(110)	17	435

Event Services, Community Housing and Parking are projecting deficits while Residences is projecting a surplus.

Residences, Community Housing and Events Services are providing overhead contributions and dividends that help support the University operating budget and 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 residences is progressing towards completion and is on target to open in the summer of 2015. The budget for the residences is \$70M and is funded through debt financing.

The surplus in Residences is due to the revenue from the new fees that the new residences will generate which more than cover the debt repayment in future years.

The deficit in Community Housing relates to a planned draw-down 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 expenses budgeted for repairs and alterations, and equipment purchases related to the accommodation business segment.

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

The parking deficit is due to the debt financing of the underground parking garages as planned in the capital business case. The parking garage business case was 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 Consolidated Entities are composed of PARTEQ Innovations and Queen's Centre for Enterprise Development (QCED). Below is the table with the 2015-16 Consolidated Entities budget.

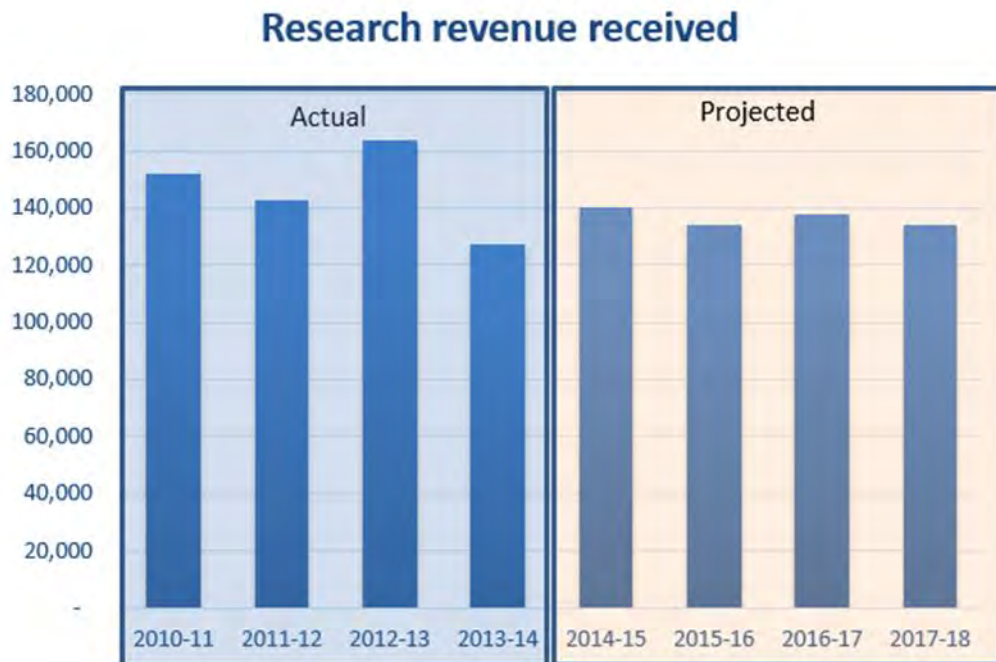
2015-16 CONSOLIDATED ENTITIES BUDGET (000's)		
	PARTEQ	QCED Inc.
	Budget	Prelim Budget
REVENUE	5,180	445
EXPENDITURE		
Salaries & Benefits	1,283	192
External Contracts	535	204
Utilities	-	-
Repairs & Alter.	-	-
Interest & Bank Charges	114	-
Supplies & Misc.	3,148	40
Deferred Maintenance	-	-
Total Expenditures	5,080	436
SURPLUS (DEFICIT)	100	9

PARTEQ is projecting a surplus of \$100K. The surplus is the result of a licensee who is demonstrating strong performance resulting in an increase in license revenue, contributing to the surplus while keeping operating costs fixed. The Interest and Bank Charges relate to 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 QCED budget provided above is a preliminary 2015-16 budget. Prior to the preparation of this Board report the QCED Inc. Board of Directors had not met to approve the 2015-16 business plan or budget related to the business plan. QCED Inc. is in a period of transition incorporating changes in their business model such that the implications of these changes have not yet been determined. As a result, the preliminary budget presented above is based on the 2014-15 projected actuals.

5.3 Research Fund

The table below provides a summary of research funding received since 2010-11, together with conservative cash flow projections for future year funding. Totals exclude funding received for the indirect costs of research and scholarships as these are reported in separate funds in the university's financial statements. These totals also differ from the university's audited financial statements in that research revenue is only recognized as expended funds in the financial statements.



Research funding covers the direct cost of research, but only a portion of indirect costs such as financial management, contract administration, health and safety, physical infrastructure requirements, etc. A 2013 report issued by the Canadian Association of Business Officers and the Canadian Association of University Administrators reported that the indirect cost of research was between 40% and 60% nationally. Queen's recovers indirect costs in the amount of 10% and 15% of

our direct costs. Research activity impacts operating and capital budgets through the physical and human capital resources that support research. For these reasons, estimating future research activity is important and better enables the university to improve forecasting of funding for indirect costs of research, supports integrated cash flow management, and helps to highlight financial opportunities or financial risks.

Research funding can fluctuate from year to year depending on overall Queen's grant funding success rates, economic conditions, award cycles, and the number of funding applications submitted. 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 has not yet been established, and will take some time to materialize in research revenues. Research-intensive universities seek a balance across challenging and complementary areas of emphasis including research intensity, reputation, size and scale, excellence in both graduate and undergraduate education, foundational research, applied research, leadership and support for major research programs and facilities, international presence, and local social advancement and economic growth. While Queen's has many unique aspects, we share the same opportunities, challenges and risks as other U15 universities.

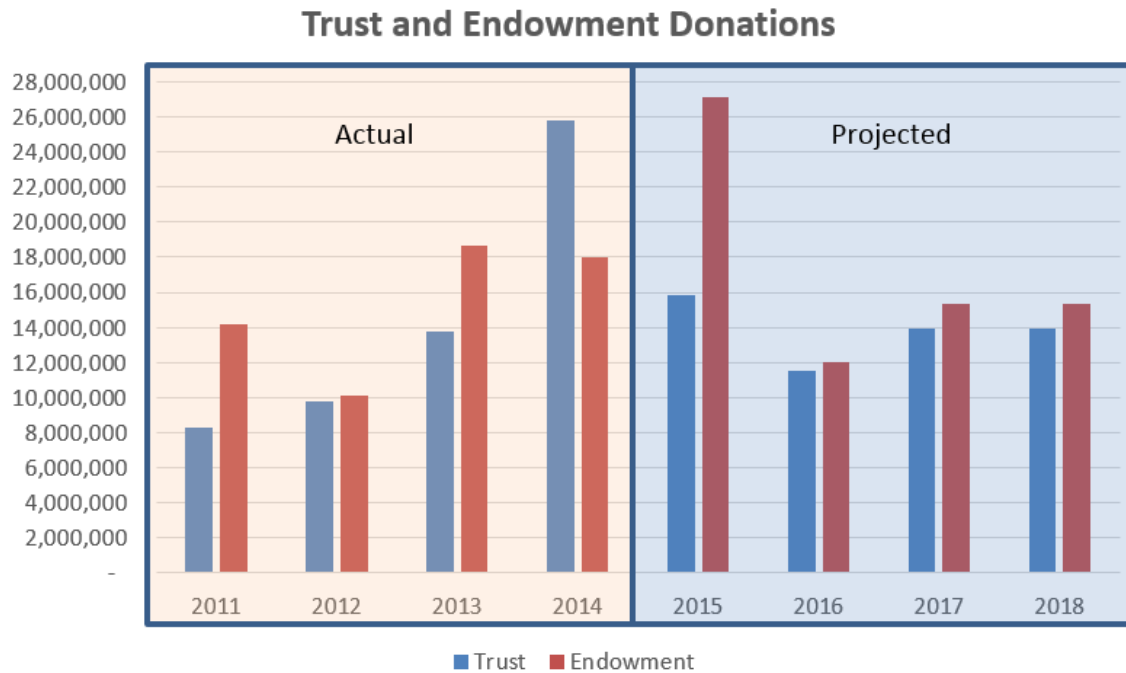
Despite the many pressures, Queen's can demonstrate excellence. Within the Maclean's rankings Queen's has consistently ranked in the top two in faculty awards and prizes since 2003. These prizes include some of Canada's most prestigious honours -- from the Fellowship in the Royal Society of Canada to national recognition from Tri-Council agencies, along with various international accolades. According to Research InfoSource, Queen's University ranks among the top 10 for research intensity, defined as research dollars per faculty member.

5.4 Trust and Endowment Funds

Trust and Endowment funds capture funds received within the university that are restricted for specific purposes. The University has a fiduciary responsibility to ensure trust fund and endowment expenditures are in accordance with the related terms, typically a directed donation. External donations received for specific purposes are usually supported by an agreement between the University and the donor, recorded in their own funds, and managed according to the terms and conditions of the donation. Where external donor restrictions are imposed, revenue is only recognized in the financial statements to the extent that expenditures are incurred.

The chart below provides an overview of donations received in past years, as well as projected cash receipts in the future. Donations to endowment funds in the chart represent non-expendable donations that are maintained in perpetuity, and are expected to reach \$27 million in 2015. This increase over previous years is partially due to the timing of the receipt of pledges, and partially due to a \$5 million boost from The Joyce Foundation to support bursaries to Kingston and area students. Donations to trust funds in the chart represent expendable donations.

Actual donation revenue may vary due to changing economic conditions or various other factors.



In April 2015, the university will complete a comprehensive review of financial activities being recorded in its Trust funds, the objective of which is to better align university operations with the purpose of each fund. As a consequence of the review, we anticipate certain activities and balances will be transferred from Trust funds to the Operating fund. This shift will provide for better monitoring of activities and balances that are core to the university's mandate. Given the aforementioned review, efforts to produce forward looking information for trust and endowment funds have been focused on donations for the 2015-16 budget report.

Queen's University at Kingston
2014-15 to 2017-18 Revenue Budget

TABLE 1

	Budget 2014-15	Budget 2015-16	Budget 2016-17	Budget 2017-18
Tuition Credit	\$ 220,596,524	\$ 241,660,552	\$ 256,242,342	\$ 270,018,216
Tuition Non-Credit	\$ 18,937,432	\$ 20,996,830	\$ 21,064,798	\$ 21,064,798
Student Assistance Levy	\$ 2,262,170	\$ 2,309,020	\$ 2,380,440	\$ 2,380,440
Other fees	\$ 6,574,244	\$ 6,706,347	\$ 6,899,467	\$ 7,096,197
Total Fees	\$ 248,370,370	\$ 271,672,749	\$ 286,587,047	\$ 300,559,651
Operating Grants				
Basic Operating Grant	\$ 150,313,647	\$ 147,858,635	\$ 147,684,229	\$ 147,610,029
Performance Fund Grant	\$ 2,088,535	\$ 2,038,467	\$ 2,038,467	\$ 2,038,467
U/G Accessibility Funding	\$ 10,427,864	\$ 13,907,570	\$ 17,433,483	\$ 20,410,684
Graduate Accessibility Funding	\$ 8,687,269	\$ 11,114,516	\$ 12,170,053	\$ 12,170,053
Quality Improvement Fund	\$ 6,908,774	\$ 6,908,774	\$ 6,908,774	\$ 6,908,774
Research Infrastructure	\$ 2,000,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
Ontario Operating Grants	\$ 180,426,089	\$ 183,627,961	\$ 188,035,007	\$ 190,938,008
Earmarked Grants				
Tax Grant	\$ 1,455,666	\$ 1,443,211	\$ 1,440,216	\$ 1,438,381
Special Accessibility	\$ 357,657	\$ 357,657	\$ 357,657	\$ 357,657
Regional Assessment Resource Centre	\$ 1,005,000	\$ -	\$ -	\$ -
Targetted programs	\$ 8,477,991	\$ 9,041,261	\$ 8,939,430	\$ 8,952,210
Clinical Education Funding	\$ 623,751	\$ 623,751	\$ 623,751	\$ 623,751
Total Earmarked Grants	\$ 11,920,065	\$ 11,465,879	\$ 11,361,054	\$ 11,371,998
Total Provincial Grants	\$ 192,346,154	\$ 195,093,841	\$ 199,396,061	\$ 202,310,006
Federal Grant	\$ 9,546,552	\$ 9,376,768	\$ 9,376,768	\$ 9,376,768
Other Revenue				
Unrestricted Donations and Bequests	\$ 1,340,000	\$ 1,340,000	\$ 1,340,000	\$ 1,340,000
Other Income	\$ 7,317,331	\$ 7,479,948	\$ 7,635,730	\$ 7,773,344
Research Overhead	\$ 3,900,000	\$ 3,950,000	\$ 3,950,000	\$ 3,950,000
Investment Income	\$ 12,170,099	\$ 12,500,779	\$ 11,331,548	\$ 11,497,364
Total Other Revenue	\$ 24,727,430	\$ 25,270,726	\$ 24,257,278	\$ 24,560,708
Total Revenues:	474,990,506	501,414,084	519,617,154	536,807,133

Queen's University at Kingston
2014-15 to 2017-18 Expense Budget

TABLE 2

	Budget 2014-15	Budget 2015-16	Budget Variance	Budget 2016-17	Budget 2017-18
Faculties and Schools					
Arts and Science	\$ 99,639,586	\$ 110,807,280	\$ 11,167,694	\$ 121,218,881	\$ 127,402,313
Business	\$ 69,023,758	\$ 79,672,114	\$ 10,648,356	\$ 80,166,649	\$ 82,480,582
Health Sciences	\$ 39,922,091	\$ 41,779,672	\$ 1,857,581	\$ 42,406,449	\$ 41,529,420
Applied Science	\$ 27,588,381	\$ 31,899,863	\$ 4,311,482	\$ 34,211,689	\$ 34,883,082
Law	\$ 9,666,271	\$ 10,109,579	\$ 443,308	\$ 11,034,121	\$ 11,069,196
Education	\$ 15,711,000	\$ 15,551,267	\$ (159,733)	\$ 16,042,723	\$ 14,988,871
School of Policy Studies	\$ 5,780,088	\$ 1,703,088	\$ (4,077,000)	\$ 1,551,412	\$ 1,324,528
School of Urban & Regional Planning	\$ 1,005,975	\$ 1,048,312	\$ 42,337	\$ 1,036,622	\$ 1,007,178
Bader International Study Centre	\$ 2,569,679	\$ 3,079,800	\$ 510,121	\$ 3,034,839	\$ 2,994,539
Total Faculties and Schools	\$ 270,906,829	\$ 295,650,975	\$ 24,744,146	\$ 310,703,385	\$ 317,679,711
Shared Services					
Principal's Office	\$ 1,600,646	\$ 1,362,249	\$ (238,396)	\$ 1,377,517	\$ 1,435,136
Secretariat	\$ 929,893	\$ 1,316,926	\$ 387,034	\$ 1,327,169	\$ 1,380,716
University Relations	\$ 1,727,924	\$ 1,789,138	\$ 61,214	\$ 1,804,062	\$ 1,877,393
Vice-Principal (Research)	\$ 5,458,179	\$ 5,999,411	\$ 541,232	\$ 6,058,175	\$ 6,291,310
Vice-Principal (Advancement)	\$ 12,959,238	\$ 13,142,591	\$ 183,353	\$ 11,327,233	\$ 11,786,815
Vice-Principal (Finance & Admin)	\$ 6,834,923	\$ 7,065,366	\$ 230,443	\$ 7,486,542	\$ 7,781,567
Provost & Vice-Principal (Academic)	\$ 3,837,322	\$ 3,812,787	\$ (24,535)	\$ 3,855,610	\$ 4,011,551
Student Affairs	\$ 9,669,277	\$ 8,904,009	\$ (765,268)	\$ 8,874,483	\$ 9,236,426
Library (operations & acquisitions)	\$ 25,709,784	\$ 26,415,874	\$ 706,090	\$ 27,147,434	\$ 27,904,811
Occupancy Costs (net of Shared Service Space Costs)	\$ 29,263,195	\$ 30,986,634	\$ 1,723,439	\$ 31,680,825	\$ 33,503,728
Environmental Health & Safety	\$ 1,424,571	\$ 1,452,148	\$ 27,577	\$ 1,488,765	\$ 1,544,001
ITS	\$ 14,254,286	\$ 16,140,252	\$ 1,885,966	\$ 16,289,768	\$ 16,930,417
Human Resources	\$ 5,549,397	\$ 5,707,211	\$ 157,814	\$ 5,791,572	\$ 5,995,282
Graduate Studies	\$ 1,844,398	\$ 1,865,094	\$ 20,696	\$ 1,866,659	\$ 1,931,166
University Wide Benefits & Pension Special Payments	\$ 8,169,252	\$ 8,215,995	\$ 46,743	\$ 8,309,738	\$ 8,406,032
Need Based & UG Merit Student Assistance	\$ 16,214,294	\$ 17,514,294	\$ 1,300,000	\$ 17,514,294	\$ 17,514,294
Graduate Students Assistance	\$ 13,367,706	\$ 13,367,706	\$ -	\$ 13,367,706	\$ 13,367,706
University Wide - Faculty	\$ 3,085,628	\$ 3,441,276	\$ 355,648	\$ 3,470,016	\$ 3,574,673
University Wide - Student	\$ 1,157,775	\$ 1,196,507	\$ 38,731	\$ 1,205,024	\$ 1,235,460
University Wide - Administration	\$ 1,265,049	\$ 1,609,559	\$ 344,510	\$ 1,638,663	\$ 1,650,967
University Wide - Community	\$ 2,807,312	\$ 2,839,074	\$ 31,762	\$ 2,874,701	\$ 2,972,908
Queen's National Scholars	\$ 400,000	\$ 600,000	\$ 200,000	\$ 800,000	\$ 1,000,000
Queen's Research Chairs	\$ 140,000	\$ -	\$ (140,000)	\$ -	\$ -
Total Shared Services	\$ 167,670,050	\$ 174,744,102	\$ 7,074,052	\$ 175,555,955	\$ 181,332,358
Infrastructure Renewal	\$ 4,600,000	\$ 4,430,000	\$ (170,000)	\$ 4,430,000	\$ 4,430,000
Board Priorities & Compliance	\$ 915,000	\$ 964,000	\$ 49,000	\$ 300,000	\$ 472,000
Contingency	\$ 1,800,000	\$ 1,773,796	\$ (26,204)	\$ 1,800,000	\$ 1,800,000
To Be Allocated	\$ 2,340,000	\$ -	\$ (2,340,000)	\$ 2,474,542	\$ 6,455,906
Flow Through Expenses, net of Recoveries					
Municipal Tax Grant**	\$ 1,455,666	\$ 1,443,211	\$ (12,455)	\$ 1,440,216	\$ 1,438,381
University Council on Athletics*	\$ 5,016,818	\$ 5,225,149	\$ 208,331	\$ 5,381,793	\$ 5,541,043
Miscellaneous Athletics & Enrichment Studies*	\$ 3,925,331	\$ 4,213,018	\$ 287,687	\$ 4,349,195	\$ 4,486,809
Student Health Service*	\$ 2,478,950	\$ 2,326,598	\$ (152,352)	\$ 2,349,370	\$ 2,372,598
Special Disability Services*	\$ 1,362,657	\$ 357,657	\$ (1,005,000)	\$ 357,657	\$ 357,657
Daycare Grant*	\$ 99,240	\$ 100,233	\$ 992	\$ 101,235	\$ 101,235
Overhead Recovery	\$ (2,800,425)	\$ (3,216,763)	\$ (416,338)	\$ (3,311,000)	\$ (3,395,371)
Total Flow Through Expenses, net of Recoveries	\$ 11,538,237	\$ 10,449,103	\$ (1,089,135)	\$ 10,668,465	\$ 10,902,352
Indirect Costs of Research to External Entities	\$ 1,535,144	\$ 1,391,781	\$ (143,363)	\$ 1,391,781	\$ 1,391,781
Total Operating Expenditures	\$ 461,305,261	\$ 489,403,757	\$ 28,098,496	\$ 507,324,128	\$ 524,464,107
Transfer to Capital Budget	\$ 13,843,026	\$ 12,343,026	\$ (1,500,000)	\$ 12,343,026	\$ 12,343,026
Total Expenditures	\$ 475,148,287	\$ 501,746,783	\$ 26,598,496	\$ 519,667,154	\$ 536,807,133

*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



Appendix 2: 2015-16 SCAD Enrolment Report

Senate Committee on Academic Development

Report to Senate – Meeting of April 28, 2015

Enrolment Targets 2015-16 and 2016-17 and Enrolment Projections 2017-18

Introduction

The Strategic Enrolment Management Group report outlining the Enrolment Targets for 2015-16 and 2016-17 and Enrolment Projections for 2017-18 was reviewed by the Senate Committee on Academic Development (SCAD) at its meeting on April 8, 2015. A. Harrison (Provost and Vice- Principal Academic) and other members of the Strategic Enrolment Management Group (SEMG) attended the meeting to speak to the proposal and answer questions from Committee members. Members of SCAD were provided with the “*Short Term Enrolment Projections 2015-2018*” document dated April 2015.

Analysis and Discussion

The following should be noted:

- Enrolment planning is a complicated exercise influenced by a number of factors including student demand, institutional capacity, societal demand and government policy and direction;
- For 2015-16 and beyond, the first-year direct-entry target has not changed from the target previously approved by Senate although there has been movement within some programs and faculties in response to applicant demand, program capacity and faculty/school priorities;
- The numbers for 2017-18 are for information only;
- The University’s new activity-based budget model has a clear and direct link to enrolment planning and management;
- The budget process allows for Shared Services (including the Division of Student Affairs) to request increases in resources for specific services to meet demand and build capacity in response to changes in enrolment, as well as in support of institutional priorities;
- Province-wide, the number of first-year direct-entry applications for 2015-16 experienced a modest increase of 0.1%. Applications to Queen’s however rose by 2%;
- The report recommends enrolment projections that are consistent with the University’s objective of financial sustainability as outlined in the Strategic Framework.

Motion

that Senate approve the Enrolment Targets 2015-16 and 2016-17 as contained in the Strategic Enrolment Management Group report and, that Senate empower the University Registrar to make any adjustments as are necessary and appropriate to specific program goals and opportunities to ensure that the total projected enrolments for 2015-16 and 2016-17 are achieved.

Respectfully submitted,



Laeeque K. Daneshmend, PhD, DIC
Chair, Senate Committee on Academic Development

Committee Members:

H. Abdollah, Medicine
S. Anderson, BEng'17
L. Colgan, Education
L. Daneshmend, Deputy Provost (Chair)
J. Emrich, Faculty of Law

E. Hill, History
A. Jack-Davies, Advancement & Gender Studies
B. Jamieson, BAH'17
I. Luyt, PhD Candidate Education

Recommendations to the Senate Committee on Academic Development Short Term Enrolment Projections 2015-2018 April 2015

This report contains enrolment targets for 2015-2016 and 2016-2017 and enrolment projections for 2017-2018, all of which have been developed by the Strategic Enrolment Management Group (SEMG) within the context of the university's [long-term strategic enrolment management framework](#).

More specifically, this report includes:

- Revisions to 2015-2016 targets: 2015-2016 targets were previously approved by Senate in April 2014, and the revisions are now submitted for Senate approval;
- Revisions to 2016-2017 targets: initial 2016-2017 targets were provided for information to Senate in April 2014 as enrolment projections, and the revised targets are now submitted for Senate approval;
- Enrolment projections for 2017-2018: these are submitted to Senate for information.

The development of enrolment targets

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

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

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

The enrolment targets are derived through the following process:

- Meetings are held with each Dean to review enrolment priorities, applicant demand and program capacity;
- The SEMG reviews data on Queen's applications, province-wide applications, sector trends, provincial policy issues and initiatives, and annual faculty and school enrolment information reports;
- Preliminary targets for the upcoming three years are presented to SEMG and assessed against the data, and the priorities and goals outlined in the long-term enrolment framework;

- SEMG recommends rolling three-year enrolment targets and projections to SCAD. The first two years' projections are presented as targets for approval, and the third year's projections are presented for information;
- SCAD reviews and recommends the two upcoming years' enrolment targets to Senate for approval, and provides the third year's projections for information.

Undergraduate Enrolment Context

First-year direct-entry applications for 2015-16 to Ontario universities had increased by 0.1% as of March 5, 2015 compared to the same time last year, while applications to Queen's programs had risen by 2.4% as of March 5, 2015.

The Canadian university-aged population is projected to decline by 10% between 2011 and 2020, and then return to 2010 levels by 2030. This means increased PSE participation across the sector over the next few decades will predominantly need to occur through differentiated enrolment, including previously underrepresented populations like international students, Aboriginal students, first-generation students, part-time students, mature students). With regard to international enrolment, targeted efforts resulted in an 83% increase of undergraduate first-year international students at Queen's in 2014-15 over 2013-14. With regard to upper-year transfer students, Queen's saw a 48% increase in 2014-15 over 2013-14.

Graduate Enrolment Context

Queen's continues to focus graduate growth in professional programs and through the delivery of new credentials, including diploma and degree programs. To sustain our research intensity, doctoral-stream and PhD enrolment numbers will be increased modestly, where there exists capacity and strong demand by qualified candidates. Providing interdisciplinary opportunities through new program development and interdepartmental collaborations remains a priority.

Despite strong competition among Ontario institutions, Queen's saw a modest increase of 2% in the number of applications for the 2014-15 academic year.

Enrolment Tables

Three tables are included in this report:

- Table 1: Total Enrolment (Enrolment Summary);
- Table 2: Total Fall Headcount Intake; and
- Table 3: Details for Selected Student Subgroups

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

Table 1: Student Fall Headcount Intake

University-wide Intake: For 2015-16 and beyond, the first-year direct-entry target has not changed from the target previously approved by Senate (4,422), although there has been movement within some programs and faculties in response to applicant demand, program capacity, and faculty/school priorities.

The first-year second-entry target for 2015-16 and beyond has decreased slightly (by 8) from what was previously approved.

One change to this table from last year is that the non-degree graduate enrolment has been split out to show diploma programs separately.

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

Arts and Science: Total on-campus enrolment targets for the faculty have not changed and will be maintained at 3,100 between 2015-16 and 2017-18; there have been some slight changes in distribution from what was previously approved.

Upper-year transfer student targets for 2015-16 and 2016-17 have been adjusted downward, as the faculty continues to focus on increasing this population and projects to meet its original target of 200 by 2017-18.

Bader International Study Centre first-year targets and projections have not changed; they remain at 120 for 2015-16 through 2017-18.

Engineering and Applied Science: 2014-15 enrolment (711) was slightly higher than targeted (680). For 2015-16, the intake target is 730 and this will be maintained through 2017-18. This will include 50 places for the new direct-entry program in Electrical and Computer Engineering.

Commerce: This program also had a higher-than-anticipated first-year enrolment in 2014-15 (555) due to a very strong acceptance rate. The 2015-16 target is 475 and this will be maintained through 2017-18.

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

Law: The Faculty modestly grew its first-year class in 2014-15, and will maintain its intake target at 200 through 2017-18.

School of Medicine: There are no changes in enrolment projections from previous approvals.

Faculty of Education: The Faculty is implementing a province-wide change to the Bachelor of Education program. Starting in 2015-16, the program will be extended over four terms from two, and the number of spaces will be decreased over time.

In 2015, the target is reduced considerably and a further modest decrease in intake is projected in 2016-17. In 2017-18 education enrolment increases, reflecting students in both first and second year of the four-term program.

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 Table 1.

Table 3: Details for Selected Student Subgroups

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

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 citizens and permanent residents 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.

This commitment is a key component of the Internationalization pillar of the university's strategic framework (2014). Total international enrolment in 2014-15 increased by 17% over 2013-15 and 24% over 2012-13. As of March 23, 2015, first-year visa student applications were up 25% over the same time last year.

Aboriginal Enrolment: The university will also continue to implement targeted and sustained recruitment and outreach strategies in an effort to maintain growth in the number of self-identified Aboriginal learners at Queen's, both at the undergraduate and graduate level.

Between 2011-12 and 2014-15, applications from self-identified Aboriginal undergraduate applicants increased by 30%, offers increased by 61% and acceptances increased by 93%.

New community-based outreach programs for elementary and secondary school students, as well as new events aimed at attracting Aboriginal graduate students to Queen's were initiated in 2014.

As of March 18, 2015, applications to first-year direct-entry programs from self-identified Aboriginal students have increased by 25% over the same time last year.

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

Enrolment Report to the Senate Committee
on Academic Development

DRAFT

23-Feb-15

Queen's University

Table 1: Student Fall Headcount Intake

Office of Planning and Budgeting

Program	2014 Actual		2015 Prev Approved		2015 Planned		2016 Prev Planned		2016 Updated Plan		2017 Planned	
	First	Upper	First	Upper	First	Upper	First	Upper	First	Upper	First	Upper
	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year
Undergraduate (Full-Time)												
Arts & Science												
BA/BAH	1,358	27	1,510	125	1,510	80	1,510	125	1,510	100	1,510	125
BSC/BSCH	806	20	1,025	70	1,005	35	1,025	70	1,005	55	1,005	70
BFAH	22	0	30		30		30		30		30	
BMUS	17	2	30		20		30		20		20	
BCMP/BCMPH	130	8	100	5	130	5	100	5	130	5	130	5
BPHEH	53	1	75		55		75		55		55	
BSCH KINE	94	0	105		125		105		125		125	
Con-Ed Arts/Science/Music	264	0	225		225		225		225		225	
Distance Studies (BA1)	11	2	25		25		25		25		25	
Non-Degree	0	0	0		0		0		0		0	
SGS Qualifier	0	0	0		0		0		0		0	
Subtotal Arts & Science	2,755	60	3,125	200	3,125	120	3,125	200	3,125	160	3,125	200
Commerce	555	0	475	20	475	10	475	20	475	10	475	10
Engineering	711	22	730	13	730	13	730	13	730	13	730	13
Nursing	88		92		92		92		92		92	
Subtotal Direct Entry	4,109	82	4,422	233	4,422	143	4,422	233	4,422	183	4,422	223
Education (Yr 5 & Consec)		726		542		565		489		491		542
Law	206		208		200		208		200		200	
Medicine	100		100		100		100		100		100	
Nursing-Advanced Standing		58		40		40		40		40		40
Subtotal Second Entry	306	784	308	582	300	605	308	529	300	531	300	582
Subtotal Undergraduate (Fac/School)	4,415	866	4,730	815	4,722	748	4,730	762	4,722	714	4,722	805
Bader ISC	117		120		120	20	120		120	20	120	20
Post-Graduate Medicine	182		175		181		175		183		184	
Graduate (Full-Time)												
School of Grad Studies												
Research Masters	564		633		570		648		592		567	
Professional Masters	384		371		425		378		436		462	
Doctoral	258		283		296		289		276		291	
Diploma	4		25		24		25		43		43	
Certificate	1		0		0		0		0		0	
Subtotal SGS	1,211		1,312		1,315		1,340		1,347		1,363	
School of Business												
Masters	473		392		576		394		584		609	
Diploma	101		146		136		156		156		156	
Subtotal QSB	574		538		712		550		740		765	
Subtotal Graduate	1,785		1,850		2,027		1,890		2,087		2,128	
Budgeted Total Enrolment	6,499	866	6,875	815	7,050	768	6,915	762	7,112	734	7,154	825

Enrolment Report to the Senate Committee on Academic Development					23-Feb-15			
DRAFT					Queen's University Office of Planning and Budgeting			
Table 2: Enrolment Summary								
Program	Fall Full-Time Headcount				Annualized FFTE			
	Actual	Planned			Actual	Planned		
	Fall 2014	Fall 2015	Fall 2016	Fall 2017	2014-15	2015-16	2016-17	2017-18
Undergraduate								
Arts & Science								
BA/BAH	5,385	5,527	5,711	5,899	5,546.9	5,670.1	5,834.0	6,021.1
BSC/BSCH	3,100	3,358	3,560	3,746	3,112.5	3,353.1	3,538.8	3,720.6
BFAH	74	75	91	89	73.8	72.5	87.1	85.6
BMUS	89	87	88	87	100.2	96.9	98.0	96.9
BCMP/BCMPH	394	405	418	422	400.4	409.7	422.7	426.6
BPHEH	207	206	207	209	202.6	201.3	202.3	204.2
BSCH KINE	364	402	437	470	360.4	397.3	430.0	462.2
Con-Ed Arts/Science/Music	718	700	683	653	704.3	698.2	684.5	660.1
Distance Studies (BA1)	32	59	83	80	34.7	53.2	71.0	68.8
Non-Degree	48	48	48	48	155.9	155.9	155.9	155.9
SGS Qualifier	0	0	0	0	0.0	0.0	0.0	0.0
Subtotal Arts & Science	10,411	10,867	11,326	11,703	10,691.7	11,108.2	11,524.3	11,902.0
Commerce	1,887	1,910	1,909	1,938	1,887.8	1,919.5	1,923.6	1,949.3
Engineering	2,826	2,861	2,907	2,927	2,944.7	2,973.3	3,019.2	3,039.1
Nursing	349	345	343	340	347.2	345.8	344.1	341.0
Subtotal Direct Entry	15,473	15,983	16,485	16,908	15,871.4	16,346.8	16,811.2	17,231.4
Education (Yr 5 & Consec)	726	565	780	733	906.3	831.1	835.8	836.2
Law	556	565	595	582	556.9	565.8	593.2	580.9
Medicine	400	398	397	394	401.0	399.5	394.5	394.5
Nursing-Advanced Standing	95	94	79	79	141.6	135.0	118.4	118.4
Subtotal Second Entry	1,777	1,622	1,851	1,788	2,005.8	1,931.4	1,941.9	1,930.0
Subtotal Undergraduate (Fac/School)	17,250	17,605	18,336	18,696	17,877.2	18,278.2	18,753.1	19,161.4
Bader ISC	140	140	140	140	188.7	188.7	188.7	188.7
Post-Graduate Medicine	513	518	522	526	513.8	518.8	522.8	526.8
Graduate								
School of Grad Studies								
Research Masters	1,095	984	1,023	1,024	1,071.4	994.7	1,032.4	1,033.9
Professional Masters	611	663	714	755	625.0	739.4	769.3	809.8
Doctoral	1,205	1,117	1,146	1,162	1,184.6	1,148.3	1,167.8	1,174.8
Diploma	4	24	43	43	7.1	37.0	71.5	77.5
Certificate	11	4	0	0	13.0	5.4	1.5	1.5
Subtotal SGS	2,926	2,792	2,926	2,984	2,901.1	2,924.9	3,042.6	3,097.5
School of Business								
Masters	719	828	829	856	765.4	993.3	984.5	1,010.4
Diploma	101	136	156	156	58.0	88.0	108.0	108.0
Subtotal QSB	820	964	985	1,012	823.4	1,081.3	1,092.5	1,118.4
Subtotal Graduate	3,746	3,756	3,911	3,996	3,724.5	4,006.2	4,135.1	4,216.0
Budgeted Total Enrolment	21,649	22,019	22,908	23,358	22,304.2	22,991.9	23,599.7	24,092.9

Enrolment Report to the Senate Committee on Academic Development		23-Feb-15	
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Table 3: Details for Selected Student Subgroups		Office of Planning and Budgeting	
Student Subgroup	Fall Headcount	Annualized FFTE	
	Actual Fall 2014	Actual 2014-15	
Part-Time Undergraduate	1,161	889.9	
Summer Undergraduate	--	623.3	
Undergraduate Exchange			
Away on Exchange	233	353.6	
Here on Exchange	447	364.9	
Net Exchange	-214	-11.3	
Undergraduate Distance Career	32	34.7	
Part-Time Graduate	412	122.9	
International Undergrad (as % of Total)	3.0	2.9	
International Graduate (as % of Total)	15.3	16.1	



Appendix 3: 2015-16 Tuition Fee Tables

Table 1
Recommended Tuition Fee Levels 2015-16*
(Domestic Students)

Undergraduate and Professional Programs	Actual 2014-15	% Change	Proposed 2015-16	% Change
Engineering & Applied Science				
Year 1	\$ 11,404	5.0%	\$ 11,803	3.50%
Year 2	\$ 11,404	5.0%	\$ 11,803	3.50%
Year 3	\$ 11,188	4.0%	\$ 11,803	3.50%
Year 4	\$ 10,774	4.0%	\$ 11,580	3.50%
Arts and Science (including Con-Ed)				
(Arts, Science, Physical and Health Education, Music, Fine Art, Computing)				
Year 1	\$ 6,053	3.0%	\$ 6,205	2.50%
Year 2	\$ 6,053	3.0%	\$ 6,205	2.50%
Year 3	\$ 6,053	3.0%	\$ 6,205	2.50%
Year 4	\$ 6,024	3.0%	\$ 6,205	2.50%
School of Religion				
Master of Divinity (MDIV 2 year program)				
Year 1	\$ 8,997	3.0%	\$ 9,222	2.50%
Year 2	\$ 8,997	3.0%	\$ 9,222	2.50%
Bachelor of Theology & MDIV (3 year program)				
Year 1	\$ 5,880	3.0%	\$ 6,027	2.50%
Year 2	\$ 5,880	3.0%	\$ 6,027	2.50%
Year 3	\$ 5,880	3.0%	\$ 6,027	2.50%
Master of Theological Studies				
Year 1	\$ 6,709	3.0%	\$ 6,876	2.50%
Year 2	\$ 6,709	3.0%	\$ 6,876	2.50%
Commerce				
Year 1 - 5.5 courses	\$ 15,590	5.0%	\$ 16,136	3.50%
Year 2 - 5.5 courses	\$ 15,590	5.0%	\$ 16,136	3.50%
Year 3 - 5.0 courses	\$ 13,904	4.0%	\$ 14,669	3.50%
Year 4 - 4.5 courses	\$ 12,050	4.0%	\$ 12,952	3.50%
Education				
Consecutive	\$ 5,968	3.0%	\$ 6,117	2.50%
Concurrent (education courses) FINAL YEAR CONCURRENT	\$ 5,968	3.0%	\$ 6,117	2.50%
AQ Courses (per course)	\$ 715	0.0%	\$ 715	0.00%
ABQ Courses (per course)	\$ 665	0.0%	\$ 665	0.00%
Law				
Year 1	\$ 16,931	5.0%	\$ 17,524	3.50%
Year 2	\$ 16,931	5.0%	\$ 17,524	3.50%
Year 3	\$ 16,610	4.0%	\$ 17,524	3.50%
Medicine				
Year 1	\$ 23,440	5.0%	\$ 24,260	3.50%
Year 2	\$ 23,440	5.0%	\$ 24,260	3.50%
Year 3	\$ 22,996	4.0%	\$ 24,260	3.50%
Year 4	\$ 22,144	4.0%	\$ 23,800	3.50%
Nursing				
Year 1	\$ 6,054	3.0%	\$ 6,205	2.50%
Year 2	\$ 6,054	3.0%	\$ 6,205	2.50%
Year 3	\$ 6,053	3.0%	\$ 6,205	2.50%
Year 4	\$ 6,024	3.0%	\$ 6,205	2.50%
Advanced Standing Track	\$ 6,626	3.0%	\$ 6,792	2.50%

* 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 2015-16*
(Domestic Students)

Graduate Programs, Research-Based and Professional	Actual 2014-15	% Change	Proposed 2015-16	% Change
Master's				
Year 1	\$ 6,414	2.5%	\$ 6,414	0.00%
Year 2	\$ 6,414	2.5%	\$ 6,414	0.00%
Doctoral				
Year 1	\$ 6,414	2.5%	\$ 6,414	0.00%
Year 2	\$ 6,414	2.5%	\$ 6,414	0.00%
Year 3	\$ 6,414	2.5%	\$ 6,414	0.00%
Year 4	\$ 6,414	2.5%	\$ 6,414	0.00%
Diploma in Risk Policy and Regulation	\$ 9,600	na	\$ 9,936	3.50%
Professional Master's of Education**	\$ 1,200	na	\$ 1,242	3.50%
Master of Education (part-time) **	\$ 1,069	na	\$ 1,106	3.50%
Diploma in Professional Inquiry**	\$ 1,200	na	\$ 1,242	3.50%
Master of Engineering (Meng)	\$ 7,747	5.0%	\$ 8,018	3.50%
Master of Engineering in Design and Manufacturing (ADMI & UNENE)**	\$ 2,700	0.0%	\$ 2,700	0.00%
Certificate in Community Relations in the Extractive Industries **	\$ 3,000	0.0%	\$ 3,120	4.00%
Master of Science - Healthcare Quality	\$ 13,658	2.5%	\$ 14,000	2.50%
Nurse Practitioner Diploma	\$6,290	0.0%	\$ 6,290	0.00%
DPAH-Aging & Health*			TBD	N/A
AH-Aging & Health*			TBD	N/A
Master of Public Health				
Year 1	\$ 10,133	5.0%	\$ 10,487	3.50%
Year 2	\$ 10,133	5.0%	\$ 10,487	3.50%
School of Rehabilitation Therapy				
MSc (OT) and MSc (PT)				
Year 1	\$ 10,779	5.0%	\$ 11,157	3.50%
Year 2	\$ 10,779	5.0%	\$ 11,157	3.50%
Master in Public Administration (MPA)				
Year 1	\$ 10,377	5.0%	\$ 10,740	3.50%
Year 2	\$ 10,377	5.0%	\$ 10,740	3.50%
Part-time MPA (PMPA) per course				
Year 1	\$ 1,615	5.0%	\$ 1,672	3.50%
Year 2	\$ 1,615	5.0%	\$ 1,672	3.50%
Master in Industrial Relations				
Year 1	\$ 9,748	5.0%	\$ 10,089	3.50%
Year 2	\$ 9,748	5.0%	\$ 10,089	3.50%
Professional Master in Industrial Relations (PMIR) per course				
Year 1	\$ 1,993	5.0%	\$ 2,063	3.50%
Year 2	\$ 1,993	5.0%	\$ 2,063	3.50%
Master in Urban and Regional Planning				
Year 1	\$ 9,748	5.0%	\$ 10,089	3.50%
Year 2	\$ 9,748	5.0%	\$ 10,089	3.50%
School of Business				
MBA	\$ 70,490	2.7%	\$ 67,149	-4.74%
Accelerated MBA	\$ 64,772	5.0%	\$ 66,631	2.87%
Executive MBA	\$ 78,293	5.0%	\$ 78,293	0.00%
Cornell-Queen's MBA	\$ 87,135	5.0%	\$ 91,491	5.00%
Master of International Business (12 months single)	\$ 28,915	5.0%	\$ 28,915	0.00%
Master of International Business (16 months double)	\$ 38,105	5.0%	\$ 38,105	0.00%
Master of International Business (20 months double)	\$ 44,690	5.0%	\$ 44,690	0.00%
Master of Finance Degree	\$ 33,022	5.0%	\$ 33,022	0.00%
MEI			\$ 27,500	N/A
Master of Management Analytics	\$ 32,585	5.0%	\$ 34,211	4.99%
Graduate Diploma in Business Administration	\$ 26,800	na	\$ 26,800	0.00%
Graduate Diploma in Accounting**	\$ 1,496	5.0%	\$ 1,470	-1.75%

*TBD pending MTCU approval

**per course

Table 2
Recommended Tuition Fee Levels 2015-16*
(International Students)

Undergraduate and Professional Programs	Actual 2014-15	% Change	Proposed 2015-16	% Change
Engineering & Applied Science				
Year 1	\$ 32,030	8.0%	\$ 34,592	8.00%
Year 2	\$ 31,140	5.0%	\$ 33,632	5.00%
Year 3	\$ 30,275	5.0%	\$ 32,697	5.00%
Year 4	\$ 29,154	5.0%	\$ 31,789	5.00%
Arts and Science (including Con-Ed) (Arts, Science, Physical and Health Education, Music, Fine Art, Computing)				
Year 1	\$ 27,413	11.0%	\$ 30,428	11.00%
Year 2	\$ 25,931	5.0%	\$ 28,783	5.00%
Year 3	\$ 24,529	5.0%	\$ 27,227	5.00%
Year 4	\$ 23,621	5.0%	\$ 25,756	5.00%
(School of Religion)	\$ 12,660	11.0%	\$ 14,052	11.00%
Commerce				
Year 1 - 5.5 courses	\$ 34,981	6.9%	\$ 37,395	6.90%
Year 2 - 5.5 courses	\$ 34,359	5.0%	\$ 36,730	5.00%
Year 3 - 5.0 courses	\$ 30,680	5.0%	\$ 32,797	5.00%
Year 4 - 4.5 courses	\$ 27,612	5.0%	\$ 28,993	5.00%
Education				
Consecutive	\$ 22,441	5.0%	\$ 23,563	5.00%
Concurrent (education courses)	\$ 22,441	5.0%	\$ 23,563	5.00%
Law				
Year 1	\$ 36,440	11.0%	\$ 40,449	11.00%
Year 2	\$ 34,470	5.0%	\$ 38,262	5.00%
Year 3	\$ 32,607	5.0%	\$ 36,194	5.00%
Medicine				
Year 1	\$ 80,520	6.0%	\$ 85,351	6.00%
Year 2	\$ 79,760	5.0%	\$ 84,546	5.00%
Year 3	\$ 79,008	5.0%	\$ 83,748	5.00%
Year 4	\$ 79,008	5.0%	\$ 82,958	5.00%
Nursing				
Year 1	\$ 27,413	11.0%	\$ 30,428	11.00%
Year 2	\$ 25,931	5.0%	\$ 28,783	5.00%
Year 3	\$ 24,529	5.0%	\$ 27,227	5.00%
Year 4	\$ 23,621	5.0%	\$ 25,756	5.00%
Advanced Standing Track	\$ 25,982	5.0%	\$ 27,281	5.00%

* 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 2015-16*
(International Students)

Graduate and Professional Graduate Programs	Actual 2014-15	% Change	Proposed 2015-16	% Change
Master's				
Year 1	\$ 12,674	2.5%	\$ 12,927	2.00%
Year 2	\$ 12,674	2.5%	\$ 12,927	2.00%
Doctoral				
Year 1	\$ 12,674	2.5%	\$ 12,927	2.00%
Year 2	\$ 12,674	2.5%	\$ 12,927	2.00%
Year 3	\$ 12,674	2.5%	\$ 12,927	2.00%
Year 4	\$ 12,674	2.5%	\$ 12,927	2.00%
Diploma in Risk Policy & Regulation	\$ 19,200	na	\$ 19,680	2.50%
Professional Master's of Education**	\$ 2,178	na	\$ 2,287	5.00%
Master of Education (part-time) **	\$ 2,112	na	\$ 2,218	5.00%
Diploma in Professional Inquiry**	\$ 2,178	na	\$ 2,287	5.00%
Master of Science - Healthcare Quality	\$ 13,991	5.0%	\$ 14,691	5.00%
DPAH - Aging & Health*			TBD	N/A
AH - Aging & Health*			TBD	N/A
Master of Engineering (Meng) - year of entry 2014	\$ 17,000	17.9%	\$ 17,850	5.00%
Master of Engineering (Meng) - year of entry < 2014	\$ 15,145	5.0%	\$ 15,902	5.00%
Certificate in Community Relations in the Extractive Industries **	\$ 3,000	0.0%	\$ 3,150	5.00%
Master of Public Health				
Year 1	\$ 18,870	5.0%	\$ 19,813	5.00%
Year 2	\$ 18,870	5.0%	\$ 19,813	5.00%
Master in Public Administration (MPA)	\$ 21,800	8.0%	\$ 23,544	8.00%
Professional MPA (PMPA) per course	\$ 3,066	8.0%	\$ 3,311	8.00%
Master in Industrial Relations	\$ 21,800	8.0%	\$ 23,544	8.00%
Professional PMIR per course	\$ 3,785	8.0%	\$ 4,088	8.00%
School of Rehabilitation Therapy				
MSc (OT) and MSc (PT)				
Year 1	\$ 20,752	5.0%	\$ 21,790	5.00%
Year 2	\$ 20,752	5.0%	\$ 21,790	5.00%
Master in Urban and Regional Planning				
Year 1	\$ 18,167	8.0%	\$ 19,620	8.00%
Year 2	\$ 17,494	4.0%	\$ 18,893	4.00%
School of Business				
MBA	\$ 80,490	2.4%	\$ 77,149	-4.15%
Accelerated MBA	\$ 64,772	5.0%	\$ 66,631	2.87%
Executive MBA	\$ 78,293	5.0%	\$ 78,293	0.00%
Cornell-Queen's MBA	\$ 87,135	5.0%	\$ 91,491	5.00%
Master of International Business (12 months single)	\$ 43,375	5.0%	\$ 44,459	2.50%
Master of International Business (16 months double)	\$ 57,180	5.0%	\$ 58,608	2.50%
Master of International Business (20 months double)	\$ 67,040	5.0%	\$ 68,716	2.50%
Master of Finance	\$ 53,022	5.8%	\$ 55,670	5.00%
Master of Finance - Renmin	\$ 40,721	N/A	\$ 43,777	7.51%
MEI			\$ 42,500	N/A
Master of Management Analytics	\$ 52,585	7.2%	\$ 55,211	4.99%
Graduate Diploma in Business Administration	\$ 40,800	na	\$ 40,800	0.00%
Graduate Diploma in Accounting**	\$ 2,243	0.8%	\$ 2,355	4.99%

*TBD pending MTCU approval

**per course

Table 3
Recommended Tuition Fees 2015-16
Bader International Study Centre
(fees include tuition, residence with full meals, local transportation and field studies)

BISC Programs	Actual 2014-15	% Change	Proposed 2015-16	% Change
Summer	\$ 8,763	0.0%	\$ 9,201	5.0%
Fall	\$ 17,750	0.0%	\$ 18,638	5.0%
Winter	\$ 17,750	0.0%	\$ 18,638	5.0%
Summer Field Schools				
Introduction to British Archaeology ***	\$ 7,300	11.0%	\$ 7,665	5.0%
Global Project Management	\$ 9,850	NEW	\$ 10,343	5.0%
Digital Humanities	\$ 6,930	NEW	\$ 7,277	5.0%
Global Health and Disability	\$ 9,900	0.0%	\$ 10,395	5.0%
Mediaeval Performance	\$ 2,950	NEW	\$ 3,098	5.0%
Global Law Program	\$ 13,721	0.0%	\$ 14,133	3.0%

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