



Planning and Budgeting

ANNUAL REPORT 2016-17



Queen's
UNIVERSITY

Queen's University, Kingston, Ontario, Canada

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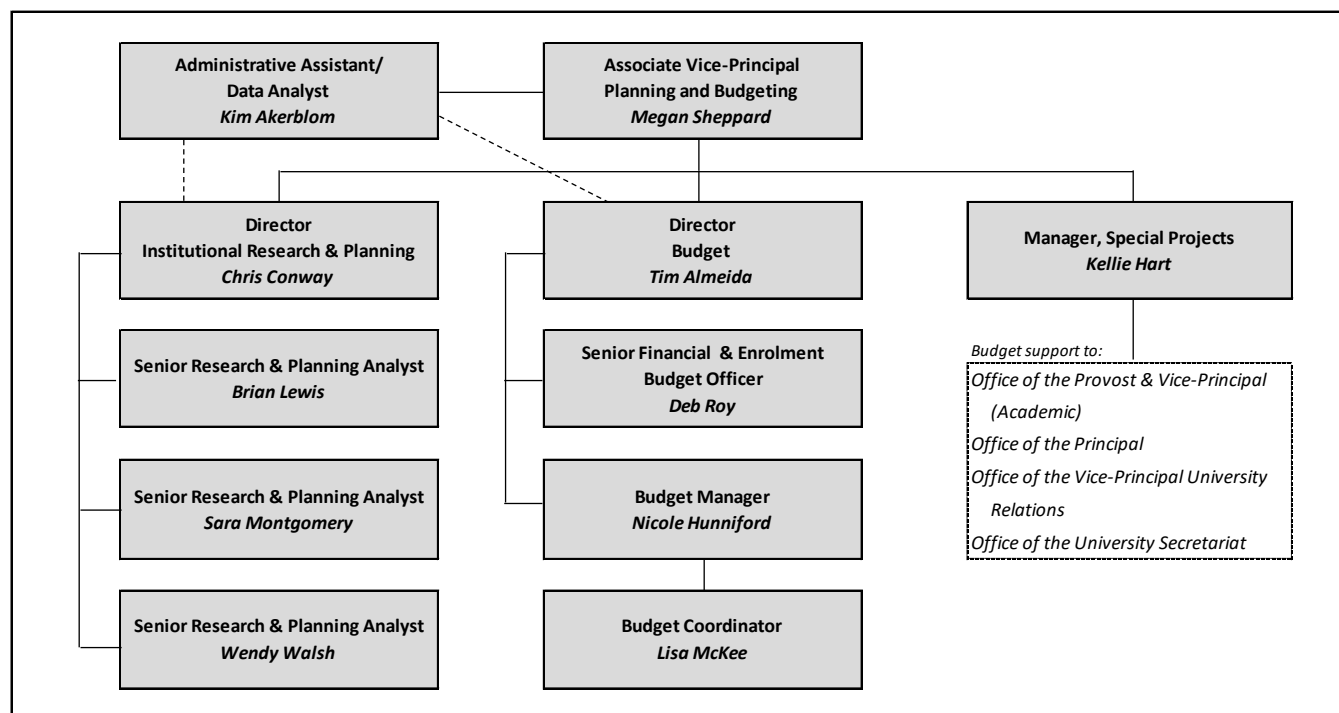
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The Office of Planning & Budgeting

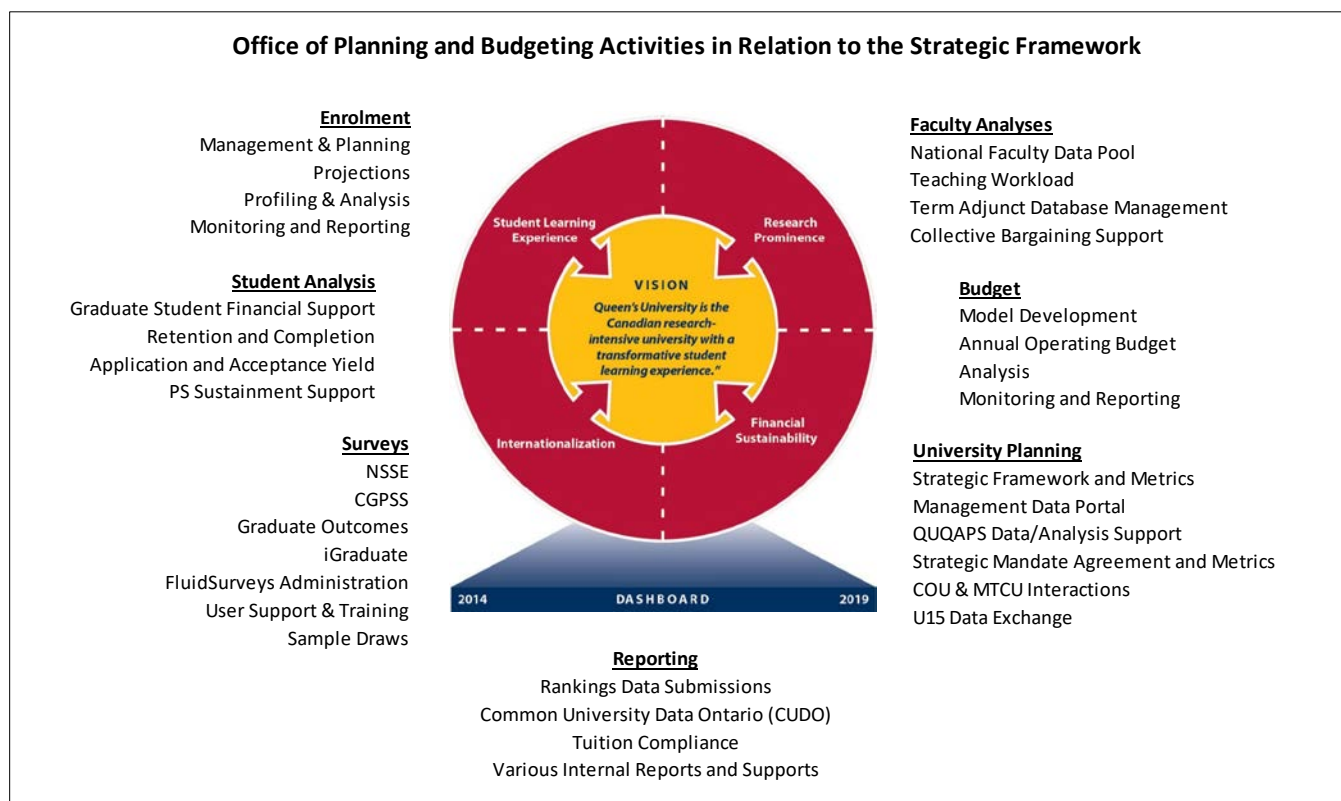
The Office of Planning & Budgeting (P+B) consists of the Budget Office and the Office of Institutional Research and Planning (OIRP). The office is located on the second floor of Richardson Hall.

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 developing the university's budget model and coordinating 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, Strategic Mandate Agreement Report-Backs);
- Survey Policy, Support and Administration; and
- Survey Analysis and Reporting (e.g. NSSE, Graduate Outcomes Surveys).

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, the Comprehensive International Plan and the Strategic Research Plan (all approved by Senate), the Proposed Mandate Statement and Strategic Mandate Agreement and the activity-based budget model.

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

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

We have identified university-wide targets that the university will work to achieve over the period 2014 - 2019. Individual Faculties and Schools (the academic core of the university and also its primary revenue generating units), as well as administrative support units, work to align their initiatives with these drivers and undertake specific actions to advance them. The university-wide targets were developed in consultation with all units and accommodate the changes from year to year in any unit's specific annual objectives. The units' plans and implementation activities are incorporated into ongoing university-wide budget and staffing plans, which are also informed by our integrated planning tools.

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

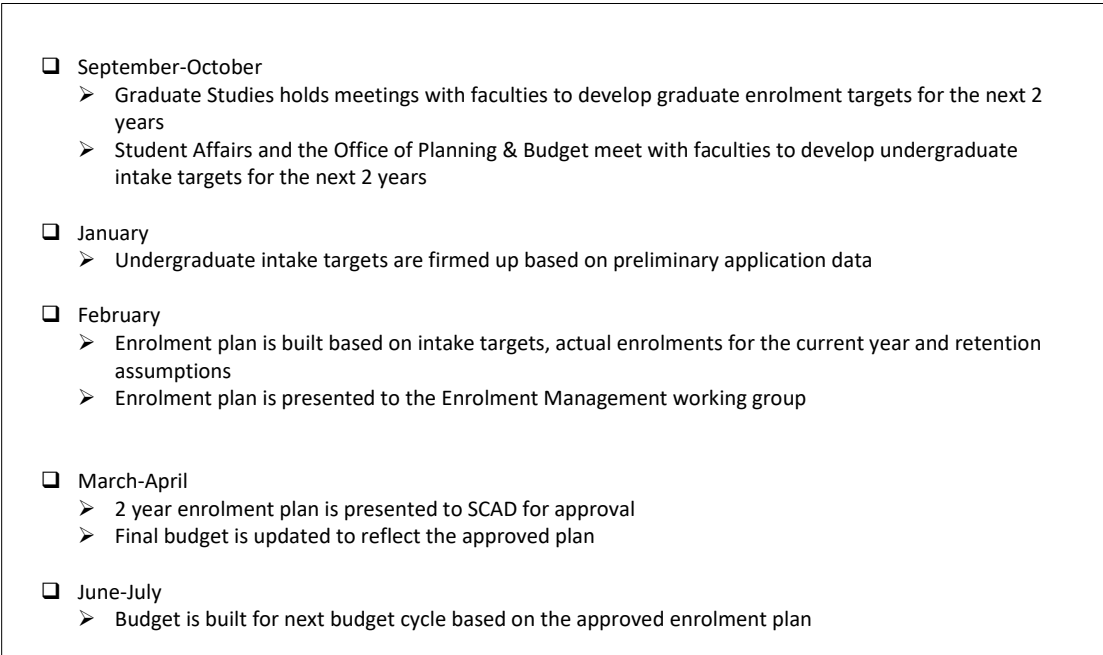
Enrolment Planning

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 acts 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 level and mix with the university's strategic priorities in the context of both external and internal factors.

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

Figure 3: The Annual Enrolment Planning Cycle



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): 2016/2017 Enrolment Plan Approved by Senate – Student Fall Headcount Intake

Enrolment Report to the Senate Committee on Academic Development												19-Feb-16
Table 1: Student Headcount Intake												Queen's University Office of Planning and Budgeting
Program	2015 Actual		2016 Prev Approved		2016 Planned		2017 Prev Planned		2017 Updated Plan		2018 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	1,410	29	1,510	100	1,505	75	1,510	125	1,505	85	1,505	100
BSC/BSCH	984	20	1,005	35	990	40	1,005	70	990	50	990	55
BFAH	34	1	30		30	0	30		30	0	30	0
BMUS	20	1	20		20	0	20		20	0	20	0
BCMP/BCMPH	153	6	130	5	150	5	130	5	150	5	150	5
BPHEH	56	0	55		55	0	55		55	0	55	0
BSCH KINE	116	0	125		125	0	125		125	0	125	0
Con-Ed Arts/Science/Music	221	0	225		225	0	225		225	0	225	0
Distance Studies (BA1)	15	2	25		25	0	25		25	0	25	0
Non-Degree	0	0	0		0	0	0		0	0	0	0
Subtotal Arts & Science	3,009	59	3,125	140	3,125	120	3,125	200	3,125	140	3,125	160
Commerce	482	0	475	10	475	5	475	10	475	5	475	5
Engineering	729	28	730	13	730	15	730	13	730	15	730	15
Nursing	84	0	92		92	0	92		92	0	92	0
Subtotal Direct Entry	4,304	87	4,422	163	4,422	140	4,422	223	4,422	160	4,422	180
Education (Yr 5 & Consec)		523		491		422		542		500		473
Law	194	0	200		200	0	200		200	0	200	
Medicine	100	0	100		100	0	100		100	0	100	
Nursing-Advanced Standing		45		40		47		40		47		47
Subtotal Second Entry	294	568	300	531	300	469	300	582	300	547	300	520
Subtotal Undergraduate (Fac/School)	4,598	655	4,722	694	4,722	609	4,722	805	4,722	707	4,722	700
Bader ISC	101	25	120	20	120	20	120	20	120	20	120	20
Post-Graduate Medicine	184		183		184		184		184		184	
Graduate (Full-Time)												
School of Grad Studies												
Research Masters	589		592		624		567		620		654	
Professional Masters	406		436		487		462		544		556	
Doctoral	250		276		274		291		294		308	
Diploma	13		43		36		43		61		56	
Subtotal SGS	1,258		1,347		1,421		1,363		1,519		1,574	
Smith School of Business												
Masters	660		695		693		721		707		717	
Diploma	133		156		156		156		156		156	
Subtotal SSB	793		851		849		877		863		873	
Subtotal Graduate	2,051		2,198		2,270		2,240		2,382		2,447	
Budgeted Total Enrolment	6,934	680	7,223	714	7,296	629	7,266	825	7,408	727	7,473	720

Table 1(b): 2016-17 Enrolment Plan Approved by Senate – Fall Full-Time Headcount and Annualized FFTE

Enrolment Report to the Senate Committee on Academic Development					19-Feb-16			
Table 2: Enrolment Summary					Queen's University Office of Planning and Budgeting			
Program	Fall Full-Time Headcount				Annualized FFTE			
	Actual	Planned			Actual	Planned		
	Fall 2015	Fall 2016	Fall 2017	Fall 2018	2015-16	2016-17	2017-18	2018-19
Undergraduate								
Arts & Science								
BA/BAH	5,554	5,617	5,778	5,896	5,688.8	5,718.3	5,869.8	5,991.3
BSC/BSCH	3,382	3,532	3,690	3,791	3,405.3	3,537.8	3,692.1	3,790.9
BFAH	84	92	88	88	82.9	83.4	79.9	79.8
BMUS	81	78	78	79	88.3	85.5	85.5	86.4
BCMP/BCMPH	491	507	514	513	486.5	506.1	512.8	511.6
BPHEH	206	200	202	201	198.7	193.7	195.7	194.7
BSCH KINE	389	416	446	470	390.8	409.3	438.3	461.5
Con-Ed Arts/Science/Music	686	669	632	629	676.0	660.1	623.1	617.0
Distance Studies (BA1)	59	56	61	60	93.9	84.8	88.1	87.5
Non-Degree	48	48	48	48	191.5	179.8	179.8	179.8
Subtotal Arts & Science	10,980	11,215	11,537	11,775	11,302.7	11,458.8	11,765.1	12,000.5
Commerce	1,919	1,913	1,929	1,863	1,938.1	1,918.4	1,934.8	1,871.0
Engineering	2,947	3,054	3,044	3,028	3,069.7	3,135.7	3,114.8	3,099.0
Nursing	339	329	332	330	339.1	328.0	331.2	328.9
Subtotal Direct Entry	16,185	16,511	16,842	16,996	16,649.6	16,840.9	17,145.9	17,299.4
Education (Yr 5 & Consec)	544	440	367	396	815.3	867.7	903.8	890.7
Law	592	616	616	619	589.5	615.4	616.0	618.7
Medicine	401	399	396	396	401.0	399.5	396.5	396.5
Nursing-Advanced Standing	102	92	93	92	147.4	129.9	131.0	129.9
Subtotal Second Entry	1,639	1,547	1,472	1,503	1,953.2	2,012.5	2,047.3	2,035.8
Subtotal Undergraduate (Fac/School)	17,824	18,058	18,314	18,499	18,602.8	18,853.4	19,193.2	19,335.2
Bader ISC	126	140	140	140	167.3	167.3	167.3	167.3
Post-Graduate Medicine	531	522	526	526	534.5	516.2	519.6	519.6
Graduate								
School of Grad Studies								
Research Masters	1,118	1,085	1,075	1,099	1,054.8	1,097.2	1,082.3	1,106.0
Professional Masters	674	715	804	815	685.7	803.6	894.5	925.4
Doctoral	1,245	1,111	1,237	1,204	1,184.5	1,101.0	1,216.8	1,193.5
Diploma	14	36	65	65	25.4	46.2	83.1	84.1
Subtotal SGS	3,051	2,947	3,181	3,183	2,950.4	3,048.0	3,276.7	3,309.0
Smith School of Business								
Masters	796	860	870	884	797.7	860.0	870.0	884.0
Diploma	133	156	156	156	81.5	108.0	108.0	108.0
Subtotal QSB	929	1,016	1,026	1,040	879.2	968.0	978.0	992.0
Subtotal Graduate	3,980	3,963	4,207	4,223	3,829.6	4,016.0	4,254.7	4,301.0
Budgeted Total Enrolment	22,461	22,683	23,187	23,388	23,134.2	23,552.9	24,134.8	24,323.1

Table 1(c): 2016-17 Enrolment Plan Approved by Senate – Details for Selected Student Subgroups

Enrolment Report to the Senate Committee on Academic Development				19-Feb-16
Table 3: Details for Selected Student Subgroups				Queen's University Office of Planning and Budgeting
Student Subgroup	Fall Headcount	Annualized FFTE	Fall Headcount	Annualized FFTE
	Actual Fall 2014	Actual 2014-15	Actual Fall 2015	Actual 2015-16
Part-Time Undergraduate	1,161	889.9	1,193	926.9
Summer Undergraduate	--	623.3	--	793.7
Undergraduate Exchange				
Away on Exchange	233	353.6	234	354.5
Here on Exchange	447	364.9	492	371.4
Net Exchange	-214	-11.3	-258	-16.9
Undergraduate Distance Career	32	34.7	59	93.9
Part-Time Graduate	412	122.9	459	137.4
International Undergrad (as % of Total)	3.0	2.9	3.8	3.8
International Graduate (as % of Total)	15.3	16.1	15.1	16.8

Enrolment Analyses for Program and Service Applications

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

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

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

Table 2 indicates:

- Students in the top six Bachelor of Arts programs (not including General Arts and Science) account for 56% of total enrolments with declared Arts concentrations;
- Students in the three largest Bachelor of Science programs (not including General Arts and Science) constitute 60% of all students with declared Science concentrations;
- At the graduate level, enrolments are more widely distributed across a range of concentrations.
- Enrolments in the 26 largest doctoral programs are distributed about 41% in the STEM disciplines and about 59% in the Humanities, Social Sciences, Nursing, 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	1767	Science	General Arts and Science	1088	MA	Economics	42	PhD	Chemistry	69
	Political Studies	573		Life Sciences	825		Sociology	30		Computing	67
	Psychology	441		Biology	549		Gender Studies	26		Cultural Studies	67
	History	437		Kinesiology	393		History	25		Psychology	66
	Economics	421		Biochemistry	210		Cultural Studies	24		Elec & Comp Eng	60
	English	417		Psychology	154		Political Studies	22		English Lang & Lit	60
	Sociology	378		Chemistry	138		English	19		Education	56
	Global Dev Studies	273		Mathematics	135		Art History	17		Mech & Mtls Eng	56
	Health Studies	194		Environmental Science	113		Classical Studies	13		Management	55
	Geography	188		Biology - Psychology	104	All Other Programs	45	Geography	52		
	Applied Economics	184		Geology	75	Subtotal	263	History	52		
	Philosophy	172		Physics	68	MASc	Mech & Mtls Eng	61	Civil Engineering	51	
	Drama	166		Geography	54		Chemical Engineering	40	Economics	50	
	Film & Media	157		Environmental Biology	26		Civil Engineering	38	Biology	42	
	Art History	153		All Other Programs	100		Elec & Comp Eng	38	Political Studies	40	
	Gender Studies	119		Total	4032		Mining Engineering	28	Phys, Eng Phys & Astro	39	
	Classical Studies	102		Degree	Concentration		Enrol	All Other Programs	35	Kin & Health Studies	37
	French Studies	78		Engin-	Engineering (1st Year)	672	Subtotal	240	Art History	34	
	Religious Studies	69		eering	Mechanical	528	MSc	Computing	55	Chemical Engineering	31
	Linguistics	53			Chemical	336		Biology	53	Neuroscience	31
All Other Programs	158	Civil	327		Neuroscience	43		Sociology	29		
Total	6500	Electrical	201		Biomedical & Molecular Sc	42		Mathematics & Statistics	26		
		Computer	192		Epidemiology	42		Rehabilitation Science	26		
		Engineering Physics	178		Chemistry	38		Law	23		
		Mining	172		Kin & Health Studies	38		Geological Sci & Eng	19		
		Math and Engineering	158		Geological Sci & Eng	34		Nursing	19		
		Geological	149		Psychology	33		All Other Programs	111		
		Electrical & Computer	69		Phys, Eng Phys & Astro	25		PhD Total	1268		
		Engineering Chemistry	69		Mathematics & Statistics	23					
		Total	3051		Management	20					
					Geography	15					
					Path & Molec Medicine	15					
					All Other Programs	15					
				Subtotal	491						
				MScOT	Occupational Therapy	146					
				MScPT	Physical Therapy	144					

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

2) Operating Grant-Eligible and Ineligible Enrolments

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

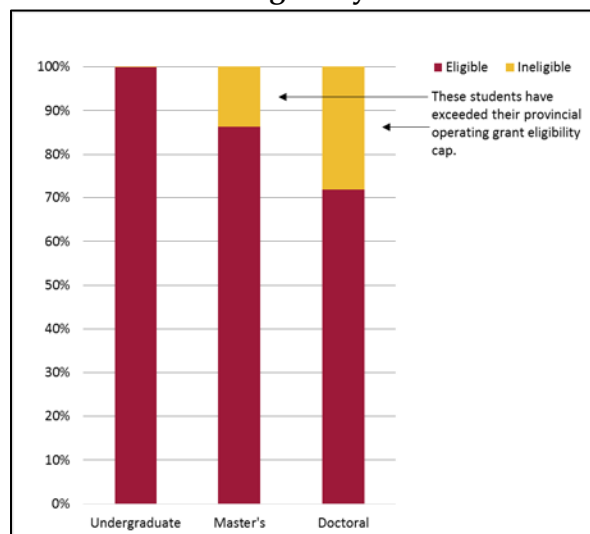
At the graduate level, an additional operating grant eligibility criterion applies in Ontario. Domestic graduate students are grant-eligible for a maximum number of terms of graduate study, depending on the funding weight applicable to the program(s) in which they have been enrolled. These funding weights – 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 14% 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
Undergraduate Count	804	18868
Eligible	3.61%	99.87%
Ineligible	96.39%	0.13%
Masters Count	636	2548
Eligible	0.47%	86.38%
Ineligible	99.53%	13.62%
Doctoral Count	279	989
Eligible	5.38%	71.79%
Ineligible	94.62%	28.21%
Total Count	1719	22405
Eligible	2.73%	97.10%
Ineligible	97.27%	2.90%

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	2008
	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	93.8	93.2	87.9
Mathematics	87.2	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			
Other Arts & Science *								85.4	85.8	84.0
Fine and Applied Arts	74.8	84.9	84.4	85.8	89.0	78.3	77.2	81.9	84.5	82.5
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		81.8	88.0
Consecutive Education	99.3	98.7	98.9	99.1	99.4	98.7	98.0	99.5	99.6	99.5
Engineering	89.2	88.3	91.6	89.8	92.6	89.3	87.3	89.8	86.8	89.2
Health Sciences										
Nursing	87.7	93.4	81.6	89.3	96.2	87.4	87.7	89.0	87.9	90.2
Medicine	100.0	96.3	100.0	100.0	99.0	100.0	99.0	99.0	98.0	100.0
Law	94.0	96.3	97.5	92.5	92.5	89.8	92.4	92.0	95.6	96.2
Commerce	95.7	96.3	95.5	93.9	95.7	97.3	92.7	97.2	94.0	93.1
Queen's	89.0	89.8	91.2	90.8	92.2	88.9	87.8	90.2	89.6	88.7

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

Undergraduate retention and degree completion rates have a number of applications in academic planning. First, they are 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, program transfer behaviour and potential factors affecting them. (Comparative data are available through the Consortium for Student Retention Data Exchange (CSRDE) and the U15 Data Exchange.) Second, 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.

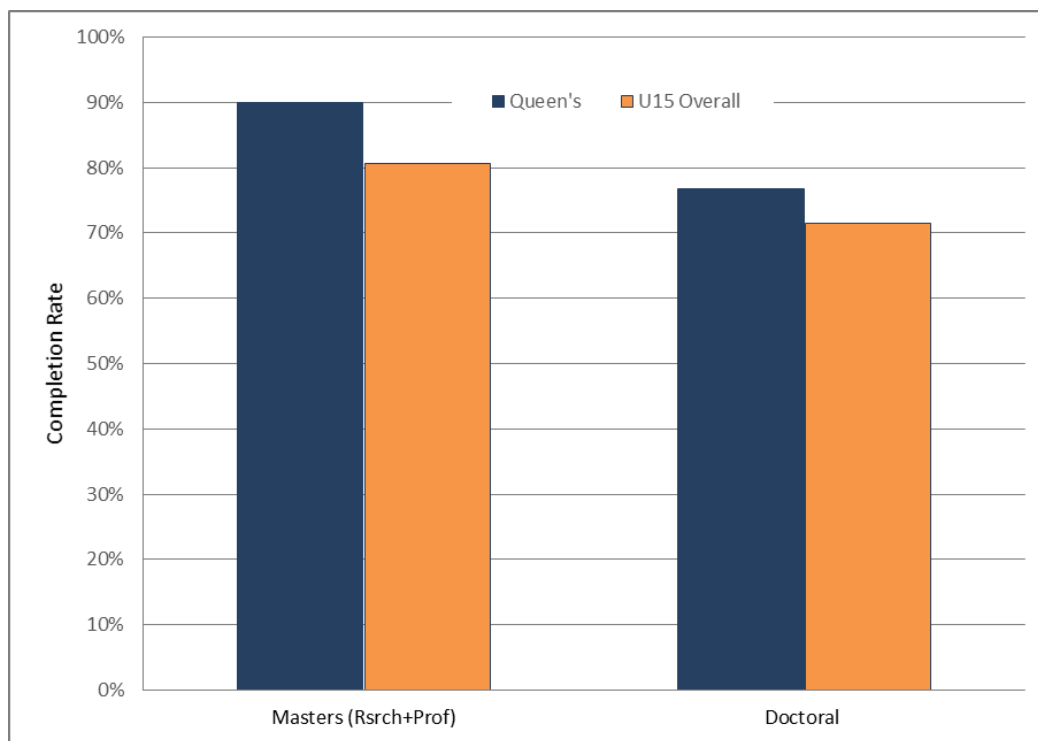
As part of the data package provided to QUQAPS study teams, OIRP may also calculate undergraduate program-specific and/or “cluster-specific” retention and graduation rates using a slightly different methodology. Individual undergraduate programs may retain their lower-year

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, 90% of Queen's students in research and professional masters programs, and 77% of Queen's students in doctoral programs graduate within five and nine years respectively, placing Queen's first (2009 entering masters) and third (2005 entering doctoral cohorts) nationally. See Figure 5.

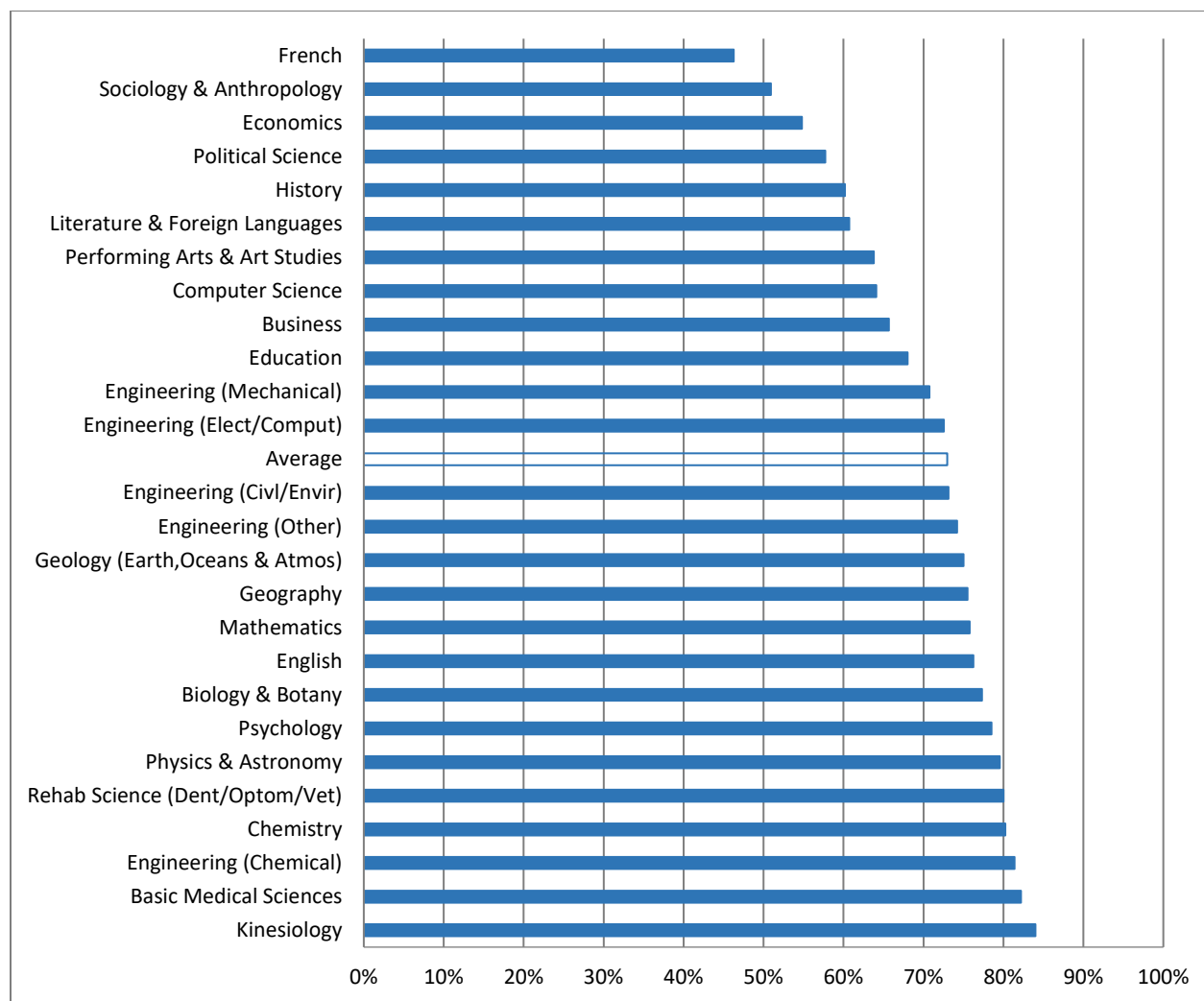
Figure 5: Graduate Degree Completion Rates, Queen's and the U15



Note: Professional Masters programs included in Masters Time-To-Completion report for the first time (cohort 2009)

Across the U15 universities (Figure 6 below), program-specific doctoral completion rates vary significantly. Overall, programs in Sciences, Health Sciences and Engineering generally show higher doctoral completion rates, while those in the Humanities and Social Sciences generally show lower completion rates (9 of the 10 lowest completion rates fall within the Humanities and Social Sciences). Only programs offered at Queen's with entrants in 2005 are displayed in the chart below.

Figure 6: Doctoral Completion Rates by Program – U15 Overall (2005 Entering Cohort)

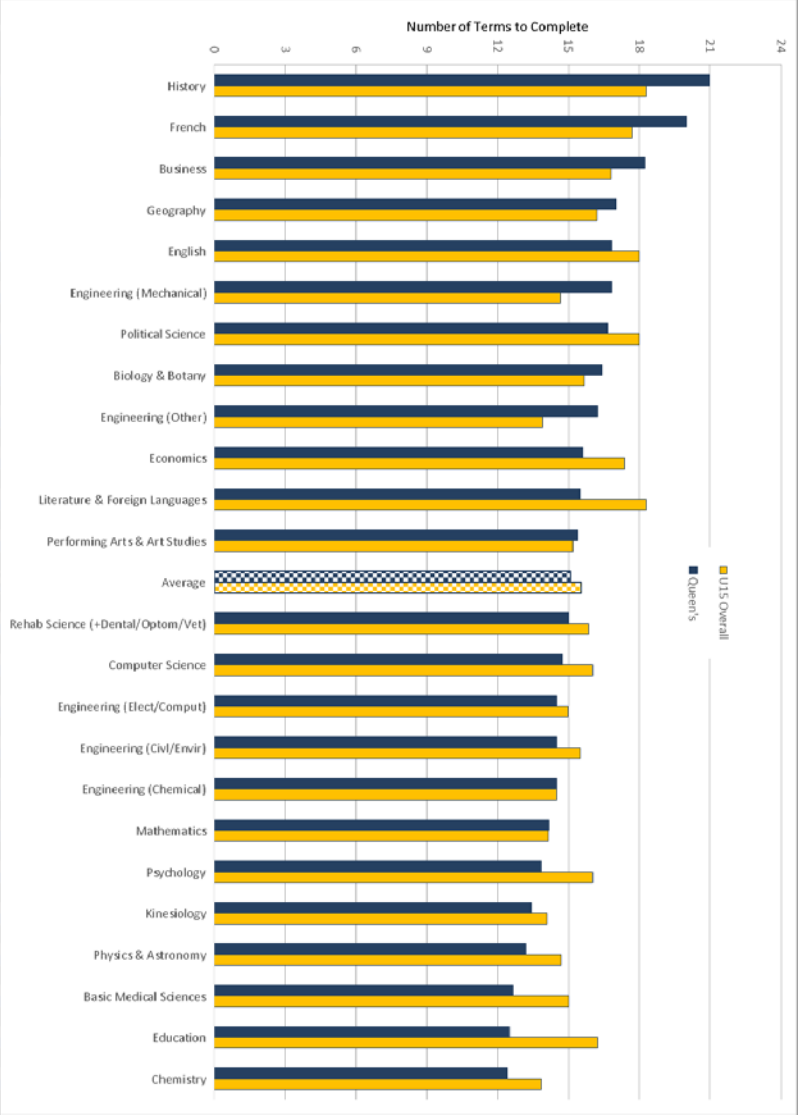


Masters programs show a similar degree of variation across programs, although Humanities and Social Sciences in general have more favourable completion rates than at the doctoral level.

5) *Graduate Time-to-Complete Degree*

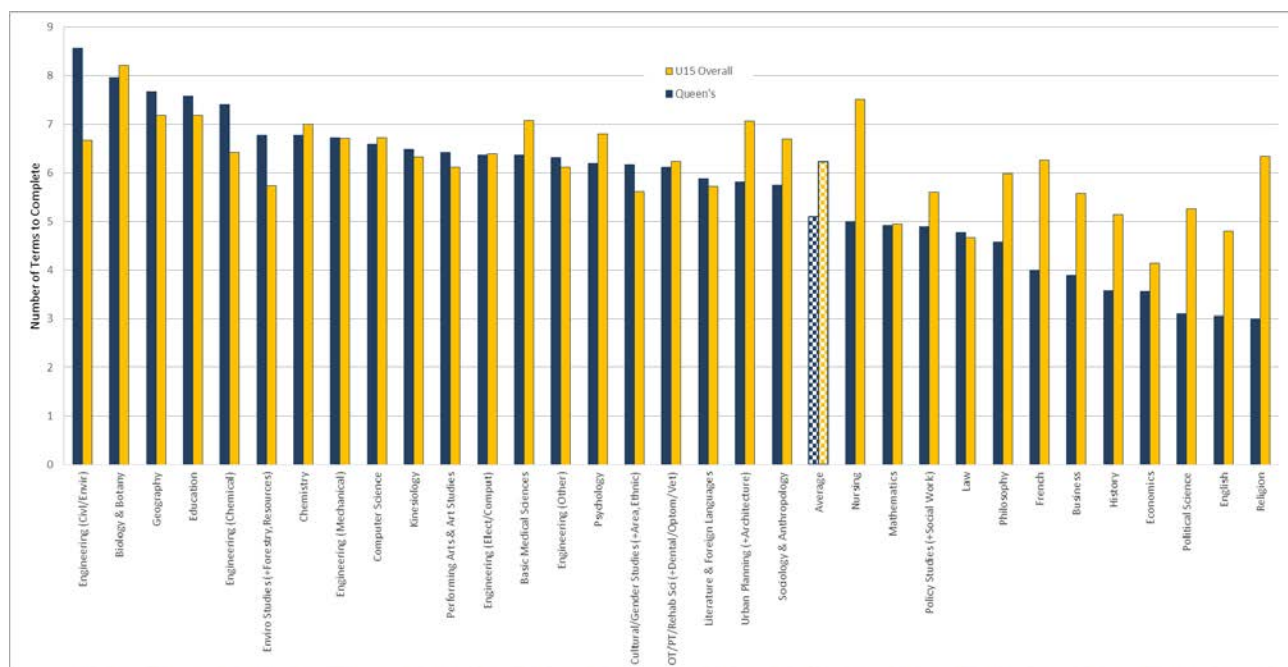
Although the “textbook” duration of doctoral programs is about four years (12 terms), the average time to complete doctoral degrees at U15 universities overall and at Queen’s is about 15 terms or five years (see Figure 7; chart shows only those programs with Queen’s enrolments greater than or equal to 3). These data show that Queen’s doctoral students spend an average of at least one year of study during which the university does not receive the approximately \$28,000 annual 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, graduation student completion time may be incorporated into the Strategic Framework as a student success metric.

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



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 (see Figure 8).

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



Note: Professional Masters programs included in Masters Time-To-Completion report for the first time (cohort 2009)

6) Gender Distribution by Program

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

Table 5: Gender Distribution for Selected Degree Programs and Concentrations

Graduate		Undergraduate			
Program of Study	% Female	Program of Study	% Female	Program of Study	% Female
School of Business (all)	33.43%	Arts and Science	67.13%	Health Sciences	
School of Graduate Studies	53.83%	<i>Highest Female %:</i>		Medicine	50.62%
<i>Highest Female %:</i>		Classics, Env. Chemistry,		Nursing	94.20%
Aging & Health	93.33%	Earth System Science,	100.00%	Business	48.86%
Primary Health Care Nursing	93.10%	French Linguistics, German, &		Law	48.09%
Occupational Therapy	91.78%	Hispanic Studies		Education	82.06%
Gender Studies	88.46%	French Studies	94.87%	Engineering	29.24%
Art History	88.24%	Visual Art	94.59%	<i>Highest Female %:</i>	
Art Conservation	86.36%	Fine Art	93.62%	Geological Engineering	45.64%
Development Studies	83.33%	Gender Studies	92.44%	Engineering Chemistry	44.93%
Nursing	82.35%	Biology - Psychology	91.35%	Chemical Engineering	43.15%
Epidemiology	79.66%	Health Studies	90.72%	<i>Lowest Female %:</i>	
Rehabilitation Science	78.79%	Psychology	87.56%	Computer Engineering	14.58%
Environmental Studies	76.92%	English	87.53%	Engineering Physics	13.48%
Psychology	75.76%	Environmental Studies	85.71%	Electrical & Computer Eng	8.70%
Cultural Studies	72.53%	Art History	85.62%		
Education	71.73%	Linguistics	84.91%		
Sociology	71.19%	Global Development Studies	83.88%		
<i>Lowest Female %:</i>		Drama	81.33%		
Chemistry	35.51%	<i>Lowest Female %:</i>			
Urban & Regional Planning	33.33%	Mathematics - Physiology	30.77%		
Grad Studies - Visiting Student	32.65%	Physics	29.41%		
Mathematics & Statistics	30.61%	Astrophysics	26.67%		
Chemical Engineering	29.49%	Computing and Mathematics	22.22%		
Microbiology & Immunology	28.57%	Software Design	20.13%		
Economics	26.09%	Computing	17.65%		
Civil Engineering	25.24%	Computer Science	12.50%		
Mech/Materials Eng	23.97%	German Studies	0.00%		
Computing	23.77%				
Classics	23.08%				
Risk Policy and Regulation	22.22%				
Biochemistry	20.00%				
Physics/Eng Phys/Astronomy	17.11%				
Electrical & Computer Eng	16.28%				
Graduate Overall	49.12%	Undergraduate Overall			59.15%

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 internationally diverse than the undergraduate student body 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 undergraduate and graduate students are shown graphically in Figure 10. The percentage of Ontario undergraduates originating in various cities is shown in Figure 11. Figures 12-15 show the proportion of international students in various faculties and concentrations, at both the undergraduate and graduate level. The range of countries represented in each student group are shown, and indicate that those program areas with the largest proportion of international students do not necessarily coincide with the greatest number of countries. Comparator lines show the overall proportion of international students in each faculty/school.

Table 6: Geographic Origins of Queen's Students

Country of Citizenship		Province of Origin (Canadian Residents)		Permanent City of Residence (Canadian Residents)			
<u>Undergraduate</u>	<u>% of Total</u>	<u>Undergraduate</u>	<u>% of Total</u>	<u>Undergraduate</u>	<u>% of Total</u>	<u>Graduate</u>	<u>% of Total</u>
China	3.1	Ontario	80.4	Toronto	12.6	Toronto	13.4
Korea, South	0.7	British Columbia	6.2	Kingston	4.8	Kingston	10.3
United States	0.6	Alberta	3.6	Mississauga	3.9	Ottawa	6.8
United Kingdom	0.3	Nova Scotia	1.0	Ottawa	3.8	Calgary	3.9
All Others	2.5	Quebec	0.9	Oakville	3.4	Mississauga	3.5
Canada	92.9	Manitoba	0.4	Calgary	3.1	Vancouver	1.7
Total	100.0	New Brunswick	0.4	Markham	2.8	Brampton	1.7
		Saskatchewan	0.1	Richmond Hill	2.2	London	1.6
Graduate	% of Total	Nfld & Labrador	0.1	North York	2.2	Montreal	1.6
China	4.9	NWT/Nunavut/Yukon	0.1	Scarborough	2.1	Oakville	1.5
United States	3.1	Prince Edward Island	0.1	Thornhill	1.7	Markham	1.4
India	2.6	Unknown or N/A	6.5	Vancouver	1.6	Thornhill	1.3
Iran	2.1	Total	100.0	Burlington	1.5	Edmonton	1.3
Saudi Arabia	1.2			Whitby	1.5	Richmond Hil	1.3
Mexico	0.7	Graduate	% of Total	Etobicoke	1.3	Hamilton	1.1
Pakistan	0.7	Ontario	62.9	Aurora	1.3	Scarborough	1.1
Egypt	0.6	British Columbia	4.0	Newmarket	1.2	Belleville	1.0
Bangladesh	0.5	Quebec	2.7	London	1.2	Burlington	1.0
All Others	6.4	Alberta	2.6	Brampton	1.2	Whitby	1.0
Canada	77.2	Nova Scotia	1.3	Kanata	1.0	Winnipeg	0.9
Total	100.0	Manitoba	0.9	Nepean	0.9	Waterloo	0.8
		Nfld & Labrador	0.7	All Others	44.7	All Others	42.2
		New Brunswick	0.7	Total	100.0	Total	100.0
		Saskatchewan	0.5				
		NWT/Yukon	0.2				
		Prince Edward Island	0.1				
		Unknown or N/A	23.5				
		Total	100.0				

Figure 9: International Students by Country of Origin

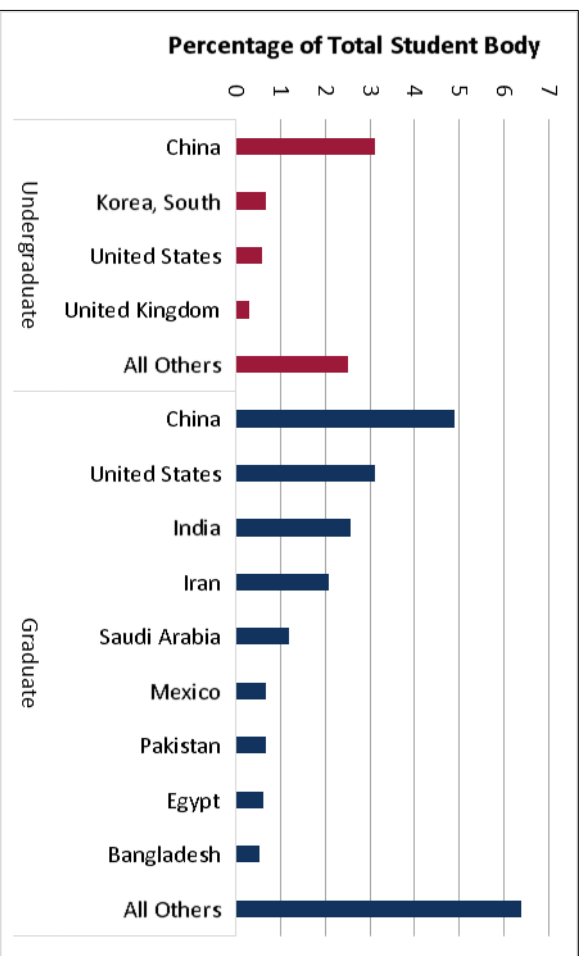


Figure 10: Province of Origin (excluding Ontario) for Students Residing in Canada

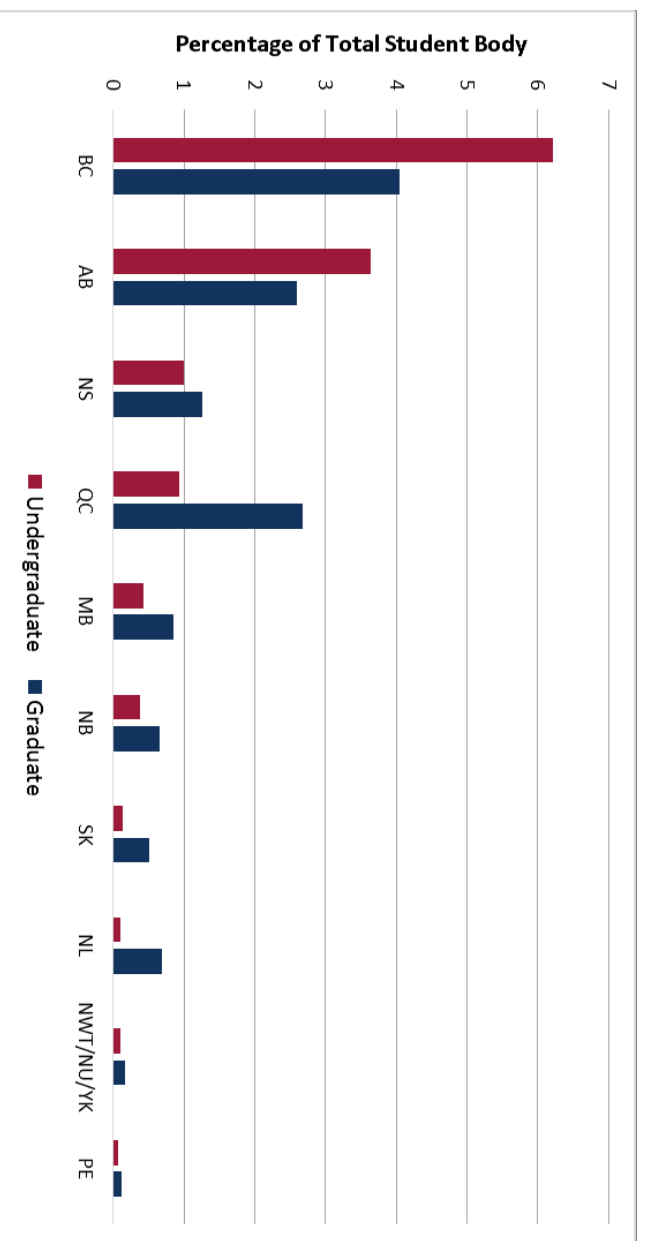


Figure 11: City of Origin for Undergraduate Students Residing in Ontario

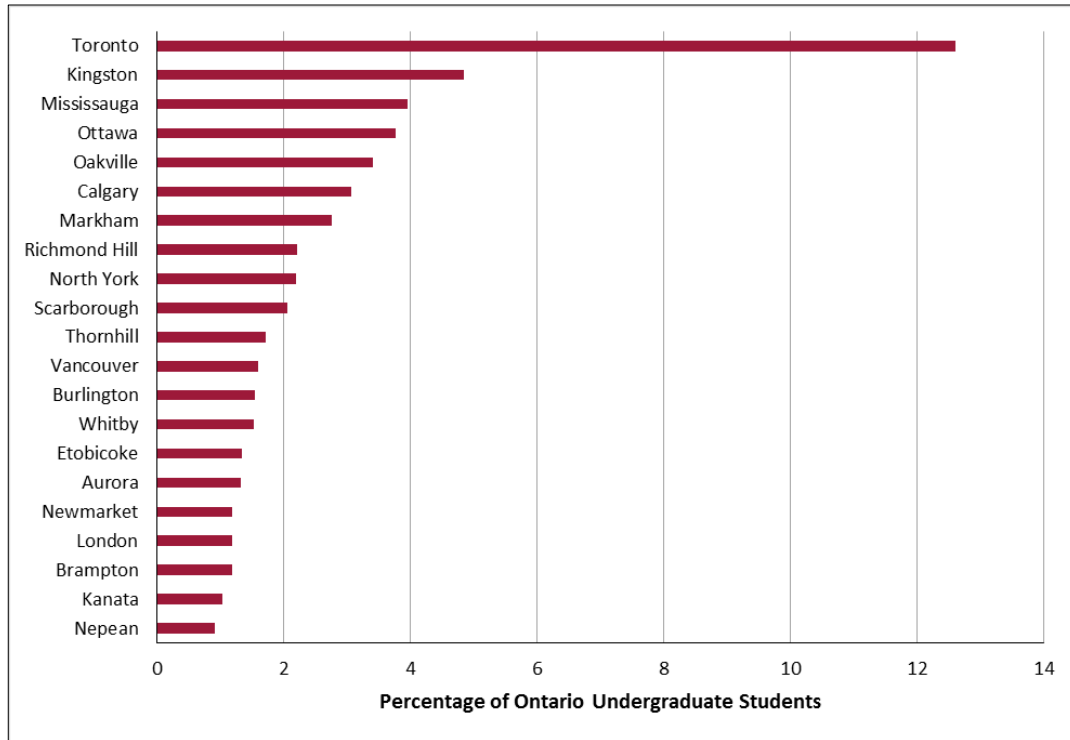


Figure 12: Percent International Undergraduate Students in Arts and Science

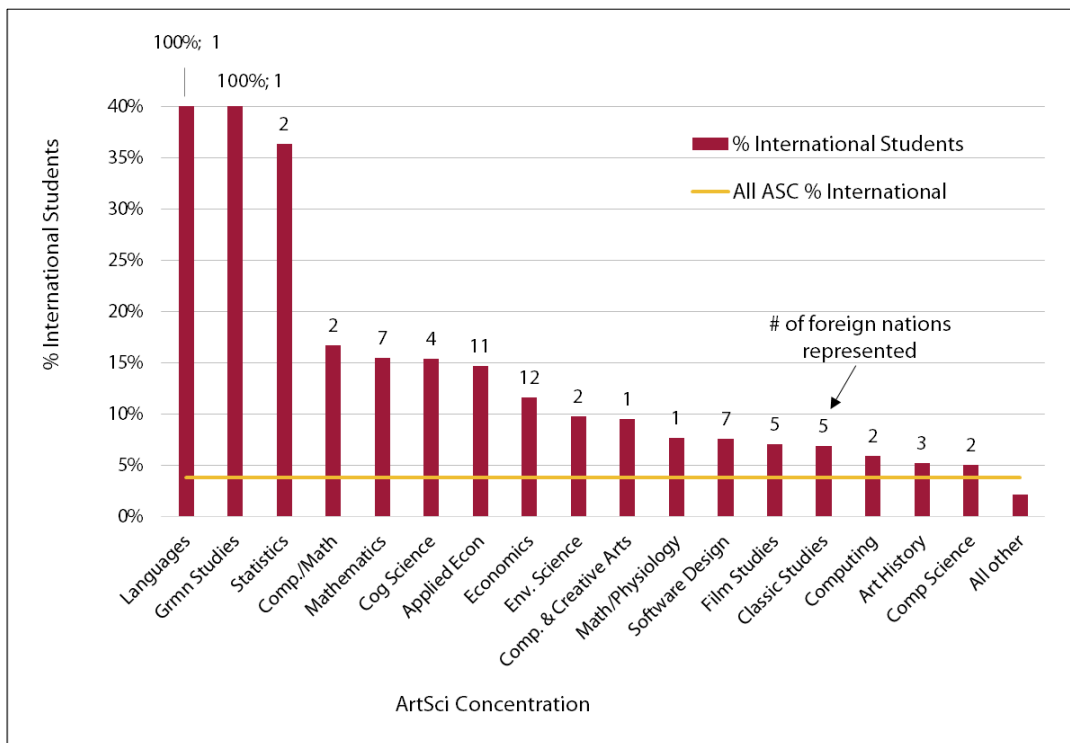


Figure 13: Percent International Undergraduate Students in Other Faculties

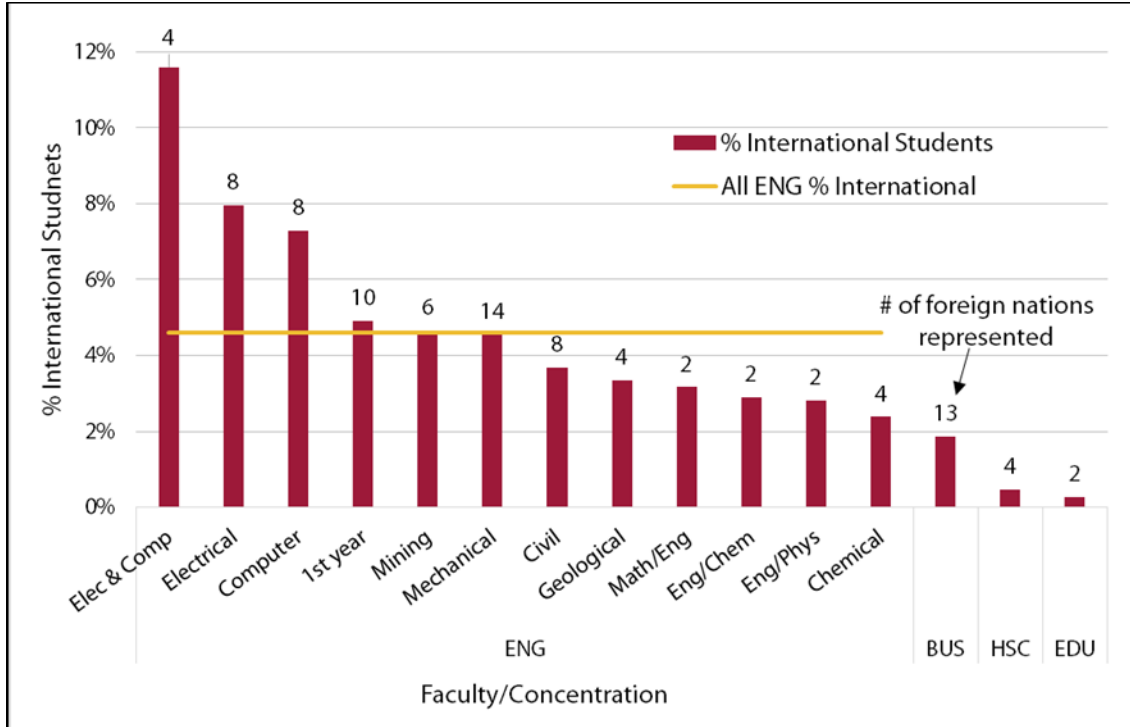


Figure 14: Percent International Graduate Students in Smith School of Business

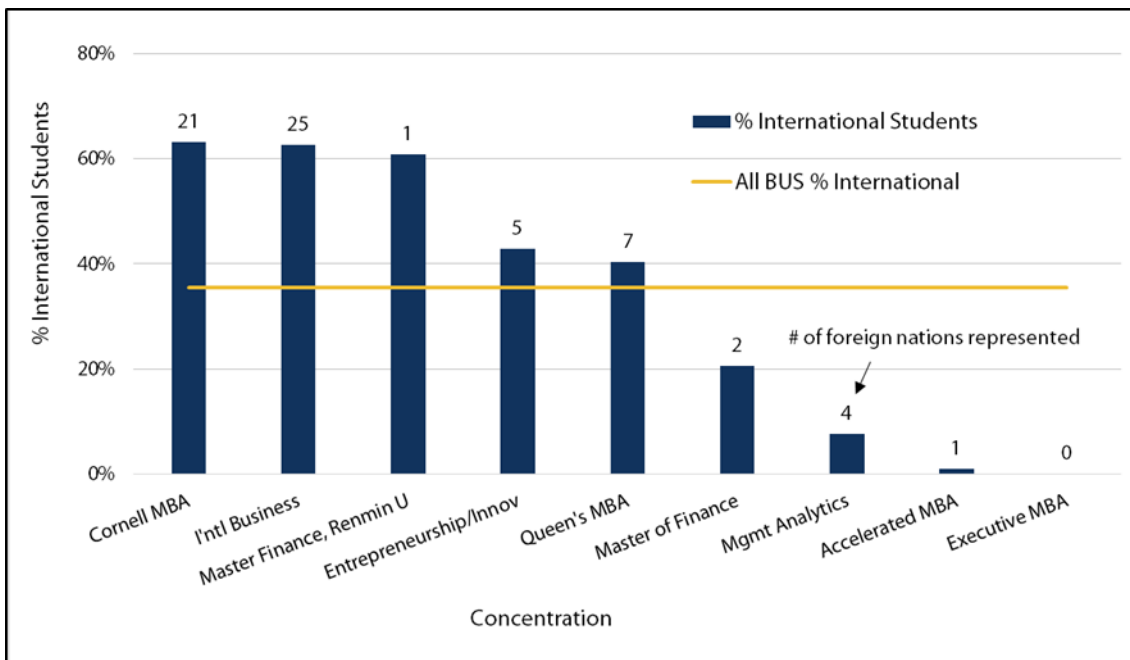
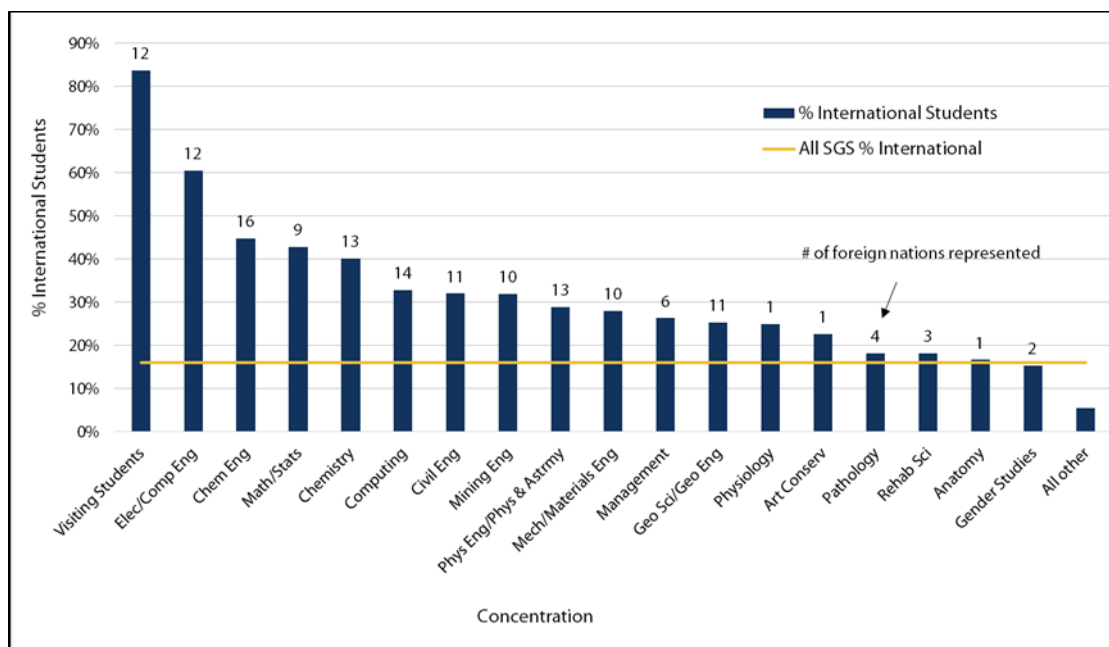


Figure 15: Percent International Graduate Students in School of Graduate Studies



8) *Part-time Undergraduate Students*

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

Part-time undergraduate students fall into three main categories. The first contains those students enrolled at Trent University in the Queen’s-Trent Concurrent Education program. The second consists of “non-program” students – primarily visiting students and those on letters of permission. The third, about 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; two-thirds are in their third or fourth year of study.

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	642	0.175	112.48	Female	57.01%
Students Studying in Winter Term	658	0.173	113.94	Male	42.99%
Students Studying in Fall or Winter Term	911	0.249	226.42		

Faculty of Enrolment/Plan of Study	Percent	Year of Study	Percent
Arts and Science		First	19.78%
BA/BAH	59.97%	Second	14.80%
BSc/BScH	12.77%	Third	20.40%
BCmp/BCmpH	6.23%	Fourth+	45.02%
Other	0.93%		
Subtotal	79.91%		
Business	1.40%		
Education	0.62%		
Engineering	17.13%		
Health Sciences (Nursing)	0.93%		

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 (12% of the total), students enrolled in BISC (3%) and on-campus students primarily on a part-time basis (86%). Just under two-thirds of this latter group are enrolled in the Faculty of Arts and Science, and about 55% are in their third or fourth year of study.

Table 8: Summer Term Undergraduate Credit Student Enrolment

Summer Overall					
Count	Date	Headcount	FTE/Student	FTE	Student Category
547	May	3893	0.125	487.1	Post-Graduate Medical Residents
134	July	3099	0.089	275.3	Bader International Study Centre
4042	Unique Total	4088	762.412	0.1865	Main Campus
547					Count
11.58%					% of total

May Count Date Main Campus Student Composition					
Type of Study	Count	Percent	Year of Study	Count	Percent
Full-Time	394	10.40%	First	445	11.74%
Part-Time	3395	89.60%	Second	982	25.92%
			Third	1235	32.59%
			Fourth	843	22.25%
			Sixth	284	7.50%

Program Enrolment	Count	Percent	Gender	Count	Percent
Non-Degree Program	344	8.32%	Female	2370	62.55%
Degree Program	3789	91.68%	Male	1419	37.45%

Faculty/Program of Study	Count	Percent	International/Domestic	Count	Percent
Arts and Science	2629	63.61%	International	3650	96.33%
BA/BAH	1279	30.95%	Domestic	139	3.67%
BCMP/BCMPH	106	2.56%			
BSc/BScH	855	20.69%			
Non-Degree	325	7.86%			
Other	64	1.55%			
Business	407	9.85%			
Engineering *	639	15.46%			
Education**	285	6.90%			
Health Sciences (Nursing)	173	4.19%			
Total	4133	100.00%			

Distance Career Students		91
Letters of Permission		82

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

Budget Development

1) *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 them (primarily through tuition and operating grants). The Faculties and Schools in turn bear indirect costs to support shared services (e.g., the library, ITS), student support, and a university fund for institutional priorities. These indirect costs include a charge for space occupancy, highlighting the cost and value of space as an expensive and scarce resource. This 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 16.)

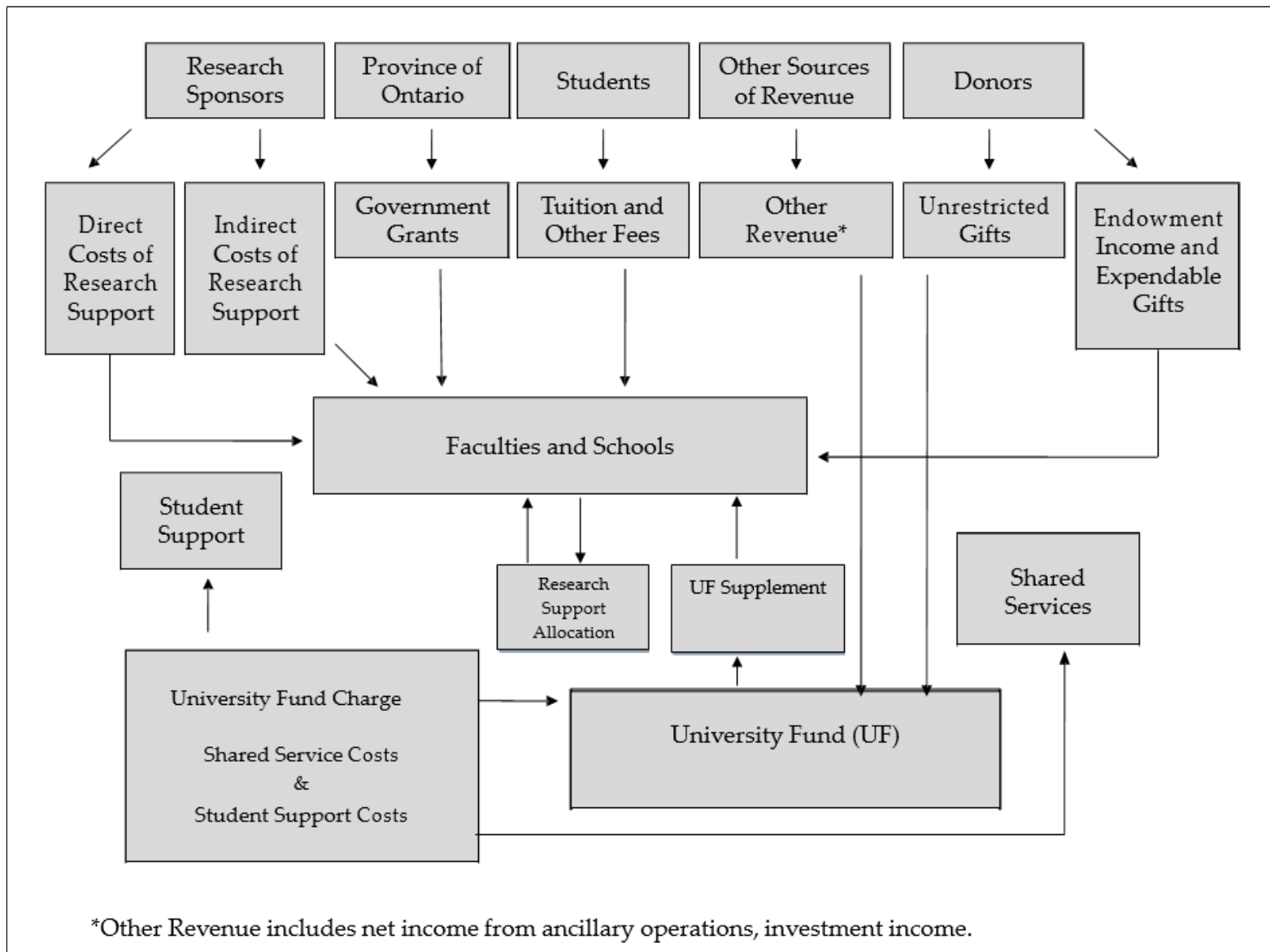
The new budget model will not, in and of itself, increase net revenue for the university; it is simply a different method of revenue and cost allocation. It is designed, however, to encourage Faculties and Schools to increase revenue and constrain costs, enhancing financial opportunities within their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

Figure 16: A Schematic of Revenue Attribution in the Queen's Budget Model



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 17: Annual Budget Timeline

<input type="checkbox"/>	April	<ul style="list-style-type: none">➤ enrolment targets set
<input type="checkbox"/>	June-August	<ul style="list-style-type: none">➤ shared service unit budget and staffing plans prepared
<input type="checkbox"/>	September	<ul style="list-style-type: none">➤ Tuition rates provisionally set➤ Shared service unit budget and staffing plans submitted
<input type="checkbox"/>	September	<ul style="list-style-type: none">➤ Faculty and School gross budgets set➤ Shared service unit budget and staffing plans presented to Provost's Advisory Committee on the Budget (PACB)*
<input type="checkbox"/>	October	<ul style="list-style-type: none">➤ Shared service unit budget set➤ Shared service and other indirect costs attributed
<input type="checkbox"/>	October-November	<ul style="list-style-type: none">➤ Faculty and School preliminary net budgets set➤ Faculty and School budget and staffing plans prepared
<input type="checkbox"/>	November	<ul style="list-style-type: none">➤ Faculty and School budget and staffing plans submitted
<input type="checkbox"/>	December	<ul style="list-style-type: none">➤ Faculty and School budget and staffing plans presented to PACB
<input type="checkbox"/>	January-February	<ul style="list-style-type: none">➤ University Fund allocations determined➤ Faculty and School final net budgets set
<input type="checkbox"/>	March	<ul style="list-style-type: none">➤ Tuition fees approved by Capital Assets and Finance Committee (CAFC)➤ Preliminary budget presented to and reviewed by CAFC
<input type="checkbox"/>	May	<ul style="list-style-type: none">➤ Final budget presented to CAFC and approved by the Board of Trustees

*Depending on timing, these presentations may occur in September or October of any given year.

3) *Government Grants*

A significant portion of University operating revenue comes from government grants. We have provided a brief description of the grants and related restrictions.

(a) Basic Operating Grant (BOG)

The basic operating grant is formula-based. A program weight (Basic Income Unit or BIU) is assigned to each academic program (e.g. first-year Arts and Science 1.0; Law 1.5, MA or equivalent 3.0; doctoral 6.0). Each full-time equivalent (FTE) enrolment in a given program is associated with a particular per-student grant; the BOG is essentially the sum of these per-student grants (though some other minor grant funding envelopes have been rolled in to the BOG). Historically, the basic operating grant remained unchanged for periods of time as long as Queen's moving average BIU stayed within a

corridor of +/- 3%. For a number of years, the corridor has been suspended as a result of sustained growth resulting from the 2003 double cohort and demographic and participation rate changes; grant funding is currently a function of both BOG and accessibility funding which is described below.

The BOG has been subject to several modifications in recent years. In 2010-11, the Government announced a reduction to the number of funded Teacher Education spaces of 1,000 to be implemented in 2011-12 and 2012-13. It was phased in with a 2/3 reduction in 2011-12 and 3/3 in 2012-13. This resulted in a reduction at Queen's of 82 spots and a decrease in operating grant of \$720,000. In addition, as of 2015/16, the funding per Teacher Education FTE decreased by approximately \$2,670. This has amounted to a \$2 million operating grant reduction for Queen's. Teacher Education has been pulled out of the Base Operating Grant and now sits as a stand-alone funding envelope. Queen's receives \$4.35 million.

Starting in 2013-14 the Government introduced two reductions to the Base Operating Grant: Policy Lever Reductions and International Student Recoveries.

The Policy Lever Reduction was implemented over a two-year period and consisted of reductions to the Base Operating Grant of approximately .96% in 2013-14 and 1.92% in 2014-15 by reducing the grant per BIU by \$78 for Undergrad, \$270 per FTE for Masters and \$487 per FTE for PhDs. These reductions applied to the Operating Grant and to enrolment-based funding with the exception of incremental targeted funding for medical programs. The Ministry of Training Colleges and Universities (MTCU) is asking the Universities to enhance efficiencies to make up the reduction. In 2014-15 when it was fully implemented Queen's had a reduction of approximately \$3.2 million.

The International Student Recovery (ISR) will reduce our Operating Grant by \$750 per International Undergraduate and International Masters FTE. This was implemented on a graduated basis over 4 years from 2013-14 to 2016-17 to allow Universities to increase tuition fees for international students to make up the difference in loss of grant funding. In 2016-17 it is projected that the ISR will amount to approximately \$786,000.

(b) Undergraduate Accessibility Fund

The accessibility fund was introduced in 2000-01 to ensure that universities were able to accommodate all willing and qualified students that applied for admission in September 2000. In order to be eligible to share in the funding an institution's BIU enrolment is required to grow over a stated base year.

In 2004-05 MTCU announced new accessibility funding to support undergraduate enrolment growth in 2004-05.

On February 7, 2005, Mr. Bob Rae, Advisor to the Premier and Minister, submitted his post-secondary review. Mr. Rae reviewed the design and funding of Ontario's post-secondary education system and recommended innovative ways in which Ontario institutions could provide the best education to students and support Ontario's prosperity.

The provincial government announced its "Reaching Higher" plan for post-secondary education as part of the May 11, 2005 budget. The "Reaching Higher" plan committed to fully fund undergraduate enrolment growth.

In 2011-12, undergraduate growth funding to 2010-11 was rolled into base. The Ministry continues to fully fund Undergraduate growth through the accessibility funding envelope.

(c) Graduate Accessibility Fund

In 2001-02, MTCU provided funding to support second-entry professional and graduate programs. The fund was distributed according to each university's share of graduate BIU's, slipped one year. Universities had to grow in order to access this fund.

The BIU formula was used to fund graduate enrolment growth up to 2005-06. For 2006-07 and beyond the province assigned each university graduate enrolment targets following submission of university proposals. The Government also changed from a BIU base to a funding rate per FTE. The Ministry implemented its Reaching Higher plan with the creation of 15,000 Graduate spaces. This plan matured in 2011-12 with Queens reaching its target of 2484 spaces.

In 2011-12, the Ministry announced its "Putting Students First" program to fund a further 6,000 graduate student spaces. This program started in 2012-13 and has been extended to 2018-19 from the original maturity target of 2015-16. The Ministry is using a new allocation methodology based on a competition process relying on Strategic Mandate Agreements (SMA's) between Universities and the MTCU. Queen's is projected to receive about 600 spaces by the new maturity date of 2018-19.

(d) Performance Fund

On March 14, 2000, the Ministry of Training Colleges and Universities (MTCU) announced that beginning in 2000-01, a new operating fund of \$16.5 million or 1% of the total (province wide) operating grant would be allocated to universities according to their performance on the following three indicators:

- Baccalaureate graduate employment rate six-months after graduation
- Baccalaureate graduate employment rate two-years after graduation and
- Baccalaureate graduation rates

In 2001-02, the Performance Fund allocation increased to \$23.2 million or 1.3% of the total operating grant, and continues at that level. The methodology used to distribute the funds changed; however, the indicators remain unchanged. A benchmark was established for each of the three indicators, set at 10% below the Ontario University system average for the particular indicator. Institutions at or above the benchmark were allocated funding in proportion to their performance from the benchmark and their size (eligible total BIUs). Institutions below the benchmark did not receive funding.

Queen's continues to receive more than its pro rata share of the Performance Fund, in large part because of its high graduation rate.

(e) Access to Higher Quality (formerly Quality Improvement Fund)

Based on recommendations in the "Rae Review" of post-secondary education, the 2005 provincial budget pledged additional funds to maintain the "quality" of our educational system, the funding to be called Quality Improvement Funding. The May 2005 provincial budget allocated resources for a

“Quality Improvement Fund”. Access to Higher Quality funding is based on system share of enrolment. The total envelope for this funding is \$154 million in the 2015-16 year. Currently Queen’s has 5.3% of the system share.

(f) Research Overhead / Infrastructure Envelope (ROIE)

In the mid-1980s, it was recognized that the volume of sponsored research had increased significantly. Financial support of indirect costs through operating grants had not kept pace. The research overhead / infrastructure envelope assists with the costs of overhead associated with federally funded research activities. The level of funding received is directly related to the Universities proportionate share of eligible Tri-Council Funding (research grants received from the Social Sciences and Humanities Research Council, the National Sciences and Engineering Research Council and the Canadian Institutes of Health Research). This grant envelope has remained at \$27 million for more than a decade, so although Tri-Council funding continues to increase, the grant in support of indirect costs for that funding has remained fairly constant for Queen’s at approximately \$1.7 million annually.

(g) Targeted Program Grants

Introduced in 1998, Targeted program grants provide funding that is tied to student enrolment in specific programs. Funding is an incentive to increase enrolment in programs the government and industry view as high demand / need. Queen's University receives funding from Access to Opportunities Program (ATOP – enrolment in high tech programs (Computer Science / Electrical Engineering)), Medtop (Medicine) and Edtop (Education). Grant funding for all of these targeted programs has since been rolled into base funding. (However as noted above, in 2015-16 Edtop (Education) was segmented out again as part of the reductions detailed in the Basic Operating Grant section above.)

In 2006-07 the Government announced funding for clinical programs which includes Nursing and Rehabilitation programs at Queen’s. Total funding envelope for the universities stands at almost \$9.5 million, Queen’s share being about \$620,000.

In 2009-10, the government announced an increase in the funding rate for Undergraduate Medical students. The funding was phased in over 6 years to 2014-15; the Queen’s portion amounted to \$3.7 million.

(h) Municipal Tax Grant

The municipal tax grant (\$1.5 million annually) is funding received from MTCU. The municipal tax grant is based on enrolment counts at \$75 per full-time student and is commonly referred to as a head and bed tax. The grant flows as revenue to Queen’s to partially offset the property taxes payable to the City of Kingston.

In 2013/14, the Government reduced the grant by \$75 per full-time student for Undergraduate International students and Masters International students only. The Ministry is expecting Universities to recover this lost revenue through international tuition fee increases. The amount of the reduction in funding to Queen’s is approximately \$100,000.

(i) Special Accessibility/Regional Assessment and Resource Centre

These grants provide funding to assist students with disabilities. They are used for a variety of areas including special needs office, learning disabilities specialist and special reader's services. In 2004, the university received funding to operate a Regional Assessment and Resource Centre (RARC). The purpose of the RARC is to offer comprehensive psycho-educational assessments to students who either plan to apply to post-secondary institutions (i.e. are still in high school) or are presently in the post-secondary system, and for whom updated documentation of their disability is required. The centre also conducts systemic, multidisciplinary research into different types of learning disabilities, the best ways to assess these disorders and evaluate various accommodation and intervention methods. The Mobile Assessment Team project is coordinated and run through the centre. This is a non-profit program designed to provide a registry of qualified Psychologists to perform psycho-educational assessments to post-secondary students who live in areas where such services are not available. Funding was previously provided on three-year contracts, however, it is now subject to annual reviews and is based on annual contracts.

(j) Renovation Fund (Facilities Renewal Program)

The facilities renewal program provides funding to supplement post-secondary institutions' own programs in addressing the ongoing need for the maintenance, repair, renovation and modernization of existing facilities. The total funding available is \$17.4 million for all Universities in Ontario. This pool of funding has not increased since approximately 1997. The Council of Ontario Universities performs a triennial space inventory which compares generated space under a "space standard" and compares this with actual space on the campus. In 2010-11, Queen's share of the fixed fund was \$1 million. Queen's share of the funding is based on the COU "generated space". Other universities enrolment grew proportionately more than Queen's during the double cohort years; as a result, their increase in COU generated space entitles them to a greater proportion of the fixed grant funding.

The Ministry announced an increase in funding for 2016-17 to 2019-20, increasing the envelope from \$17.4 million to about \$66 million. Queen's is expecting to receive \$1.6 million and top-up, one time only, funding of \$1.8 million in 2016-17. Queen's portion is expecting to grow to approximately \$4 million in 2019-20.

(k) Research Performance Fund

This grant comes from the Ministry of Research and Innovation (formerly the Ministry of Economic Development and Trade) and is intended to help defray the indirect costs of Provincially-funded research. The administration of this program is currently under review by MRI, changes to the provincial distribution methodology may necessitate Queen's altering its internal allocation mechanism for research overheads.

(l) Federal Indirect Costs of Research

In the December 2001 Federal Budget it was announced that one-time funding totaling \$200 million would be available to 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: 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). Funding for the program has increased over the years and was made permanent in the 2003 Budget.

4) 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.

5) Detailed Budget Data/Tables

To provide additional detail on the development of the 2016-17 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 2016-17 is in Appendix 1.

Table 9: Queen's University 2016-17 Approved Operating Budget (\$M)

	Budget 2015-16	Budget Variance	Budget 2016-17	Budget 2017-18	Budget 2018-19
TOTAL OPERATING REVENUES	\$ 501.5	\$ 21.3	\$ 522.8	\$ 541.5	\$ 556.4
EXPENSE					
Faculties and Schools Allocations	\$ 295.7	\$ 15.1	\$ 310.8	\$ 321.5	\$ 326.8
Shared Services Allocations	\$ 127.1	\$ 3.0	\$ 130.1	\$ 134.8	\$ 137.9
Undergraduate & Graduate Student Aid	\$ 30.9	\$ 0.7	\$ 31.6	\$ 30.9	\$ 30.9
Administrative Systems	\$ 2.1	\$ -	\$ 2.1	\$ 2.1	\$ 2.1
Utilities	\$ 16.8	\$ (0.7)	\$ 16.1	\$ 15.8	\$ 16.4
Infrastructure Renewal	\$ 2.3	\$ 2.6	\$ 4.9	\$ 7.4	\$ 8.6
Strategic Priorities & Compliance	\$ 1.0	\$ 1.2	\$ 2.2	\$ 0.7	\$ 0.7
Contingency	\$ 1.8	\$ -	\$ 1.8	\$ 2.8	\$ 2.8
Flow Through Expenses, net of recoveries	\$ 10.4	\$ (1.3)	\$ 9.1	\$ 9.2	\$ 9.4
Indirect Costs of Research to External Entities	\$ 1.4	\$ -	\$ 1.4	\$ 1.4	\$ 1.4
<i>To Be Allocated</i>	<i>\$ -</i>	<i>\$ 1.3</i>	<i>\$ 1.3</i>	<i>\$ 3.2</i>	<i>\$ 7.9</i>
TOTAL OPERATING EXPENDITURES	\$ 489.5	\$ 21.9	\$ 511.4	\$ 529.8	\$ 544.9
Net Surplus before Capital Expenditures	\$ 12.0	\$ (0.6)	\$ 11.4	\$ 11.7	\$ 11.5
Transfer to Capital Budget	\$ 12.3	\$ -	\$ 12.3	\$ 11.7	\$ 11.5
Unit Expenses greater than Budget Allocation	\$ 11.4	\$ 4.1	\$ 15.5	TBD	TBD
Net Budget Surplus (Deficit)	\$ (11.7)	\$ (4.7)	\$ (16.4)	\$ -	\$ -
Draw down of Central Cash Reserves*	\$ 0.3	\$ 0.6	\$ 0.9	\$ -	\$ -
Draw down of Unit Carryforward balances	\$ 11.4	\$ 4.1	\$ 15.5	TBD	TBD
Net Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -

*The drawdown of cash reserves is for Talent Management Initiative and support for Student Aid.

Table 10: Queen's University 2015-16 to 2018-19 Revenue Budget

	Budget 2015-16	Budget 2016-17	Budget 2017-18	Budget 2018-19
Tuition Credit	\$ 241,660,552	\$ 263,659,897	\$ 278,810,661	\$ 290,629,881
Tuition Non-Credit	\$ 20,996,830	\$ 18,734,454	\$ 19,162,649	\$ 19,550,771
Student Assistance Levy	\$ 2,309,020	\$ 2,382,120	\$ 2,418,120	\$ 2,438,520
Other fees	\$ 6,706,347	\$ 7,101,941	\$ 7,202,810	\$ 7,325,189
Total Fees	\$ 271,672,749	\$ 291,878,412	\$ 307,594,240	\$ 319,944,361
Operating Grants				
Basic Operating Grant	\$ 147,858,635	\$ 143,742,340	\$ 143,724,470	\$ 143,722,400
Performance Fund Grant	\$ 2,038,467	\$ 1,819,525	\$ 1,819,525	\$ 1,819,525
U/G Accessibility Funding	\$ 13,907,570	\$ 16,895,577	\$ 17,915,486	\$ 19,183,297
Graduate Accessibility Funding	\$ 11,114,516	\$ 11,280,067	\$ 12,972,391	\$ 14,040,711
Quality Improvement Fund	\$ 6,908,774	\$ 6,906,681	\$ 6,906,681	\$ 6,906,681
Research Infrastructure	\$ 1,800,000	\$ 1,682,363	\$ 1,682,363	\$ 1,682,363
Ontario Operating Grants	\$ 183,627,961	\$ 182,326,553	\$ 185,020,917	\$ 187,354,976
Earmarked Grants				
Tax Grant	\$ 1,443,211	\$ 1,600,875	\$ 1,621,865	\$ 1,666,715
Special Accessibility	\$ 357,657	\$ 640,257	\$ 640,257	\$ 640,257
Regional Assessment Resource Centre	\$ -	\$ -	\$ -	\$ -
Targetted programs	\$ 9,041,261	\$ 13,660,130	\$ 13,626,712	\$ 13,643,636
Clinical Education Funding	\$ 623,751	\$ 623,751	\$ 623,751	\$ 623,751
Total Earmarked Grants	\$ 11,465,879	\$ 16,525,013	\$ 16,512,585	\$ 16,574,359
Total Provincial Grants	\$ 195,093,841	\$ 198,851,566	\$ 201,533,501	\$ 203,929,335
Federal Grant	\$ 9,376,768	\$ 9,460,175	\$ 9,460,175	\$ 9,460,175
Other Revenue				
Unrestricted Donations and Bequests	\$ 1,340,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
Other Income	\$ 7,479,948	\$ 5,509,429	\$ 5,648,322	\$ 5,772,732
Research Overhead	\$ 3,950,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000
Investment Income	\$ 12,500,779	\$ 12,177,121	\$ 12,367,283	\$ 12,402,293
Total Other Revenue	\$ 25,270,726	\$ 22,586,550	\$ 22,915,605	\$ 23,075,025
Total Revenues:	501,414,084	522,776,703	541,503,521	556,408,896

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:

	2014-15 Budget	2015-16 Budget	2016-17 Budget
Expenditure Budget approved by Board of Trustees	\$ 461,305,261	\$ 489,403,757	\$ 511,317,177
<u>Reconciling Items</u>			
Draw on Restricted Carry Forwards (1)	\$ 7,503,715	\$ 11,412,581	\$ 15,454,876
Miscellaneous	\$ 20,000	\$ -	\$ -
Non Credit revenue (new Fund)	\$ -	\$ -	\$ -
Research Overhead revenue (part of model but not allocation)	\$ (1,922,000)	\$ (2,351,800)	\$ (3,600,000)
Ancillary and other overhead recoveries netted against expenses in the approved budget	\$ 2,800,425	\$ 3,215,964	\$ 4,563,632
Expenditure Budget loaded to General Ledger	\$ 469,707,401	\$ 501,680,502	\$ 527,735,685
(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. All expenditures that are considered "central expenses" under the current budget model are shaded.

Table 12: Queen's University Expenditure Budget

	Budget 2014-15	Budget 2015-16	Budget 2016-17 (1)
Faculties/Schools			
Arts and Science	\$ 104,604,820	\$ 114,186,187	\$ 120,914,503
Business	\$ 68,538,990	\$ 79,562,508	\$ 82,481,840
Health Sciences	\$ 40,562,677	\$ 42,815,645	\$ 47,435,583
Engineering & Applied Science	\$ 28,222,211	\$ 31,601,118	\$ 36,646,378
Law	\$ 9,346,075	\$ 11,681,485	\$ 10,672,127
Education	\$ 15,109,860	\$ 15,509,202	\$ 14,361,374
School of Policy Studies	\$ -	\$ 2,055,884	\$ 1,945,135
School of Graduate Studies (2)	\$ 8,156,387	\$ -	
Subtotal Faculties/Schools	<u>\$ 274,541,019</u>	<u>\$ 297,412,029</u>	<u>\$ 314,456,940</u>
Principals & Vice-Principals			
Principal, University Secretariat & University Relations	\$ 5,886,146	\$ 7,189,093	\$ 7,829,281
Provost and Vice-Principal Academic			
Provost and VPA - Other	\$ 9,578,486	\$ 11,227,092	\$ 11,861,131
Library (Operations & Acquisitions)	\$ 21,886,870	\$ 22,166,451	\$ 23,451,124
Office of University Registrar	\$ 5,656,592	\$ 4,575,502	\$ 4,575,089
Student Affairs (3)	\$ 17,124,829	\$ 15,858,131	\$ 15,499,334
School of Graduate Studies	\$ -	\$ 1,629,760	\$ 1,730,275
Total	<u>\$ 54,246,777</u>	<u>\$ 55,456,936</u>	<u>\$ 57,116,953</u>
Vice-Principal Research	\$ 5,077,484	\$ 5,545,425	\$ 5,885,416
Vice-Principal Advancement	\$ 9,308,089	\$ 11,474,156	\$ 10,389,548
Vice-Principal Finance & Administration			
VPF&A - Other	\$ 8,904,961	\$ 10,888,475	\$ 11,861,198
Information Technology Services (ITS)	\$ 13,811,774	\$ 16,007,479	\$ 17,948,916
Physical Plant Services (PPS)	\$ 15,750,337	\$ 16,114,343	\$ 16,315,423
Utilities	\$ 16,067,053	\$ 16,794,000	\$ 16,030,000
Total	<u>\$ 54,534,125</u>	<u>\$ 59,804,297</u>	<u>\$ 62,155,537</u>
Human Resources	\$ 6,255,455	\$ 5,387,331	\$ 5,757,627
Subtotal Principal & Vice-Principals	<u>\$ 135,308,076</u>	<u>\$ 144,857,238</u>	<u>\$ 149,134,362</u>
University Central Expenses			
Student Assistance (4)	\$ 29,582,000	\$ 32,832,932	\$ 32,936,119
Bridging Programs	\$ 400,000	\$ 600,000	\$ 800,000
Fringe Benefits	\$ 5,621,099	\$ 6,206,297	\$ 6,421,190
Capital	\$ 150,000	\$ 150,000	\$ 150,000
Other	\$ 24,105,207	\$ 19,622,006	\$ 23,837,074
Total	<u>\$ 59,858,306</u>	<u>\$ 59,411,235</u>	<u>\$ 64,144,383</u>
Grand Total	<u>\$ 469,707,401</u>	<u>\$ 501,680,502</u>	<u>\$ 527,735,685</u>
Notes:			
(1) For information on the departments loaded in these numbers refer to Table 13			
(2) For 2015-16 and 2016-17, 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.			
(3) Student Affairs expenses are partially offset by external revenues included in the operating budget			
(4) For 2015-16, Student Assistance includes full budgeted spend. Previous years consisted of only the operating budget			

Table 13: Detailed 2016-17 Budget Load

	2016-17 Revenue	2016-17 Expenses
Central Revenues		
Tuition Fees - Central	(266,642,017)	
Investment Income - Central	(12,302,121)	125,000
Revenue - Central	(208,311,741)	
Unrestricted Donations-Central	(1,300,000)	
Overheads & Misc- Central	(449,903)	(4,552,741)
Other Expenses - Central	-	(78,500)
Central Revenues Total	(489,005,782)	(4,506,241)
Faculty of Arts and Science		
Arts & Sci Faculty Office		196,750
Student Services - A&S	(65,000)	72,150
Dean's Office - A&S		185,150
Advancement - A&S		12,350
Faculty Office - A&S Operating		4,633,175
Faculty Fund - A&S		347,871
School of Religion		1,511,455
Initiatives		8,084,375
Initiatives - Faculty Members		63,000
Classics		1,567,315
English		5,217,951
History		5,215,211
Philosophy		2,748,994
Cultural Studies		621,389
French Studies	(40,800)	1,471,448
Languages Literatures Cultures	(9,571)	2,743,987
Art History	(24,000)	1,850,834
Studio BFA		1,141,589
Art Conservation	(3,000)	659,312
Drama	(60,450)	2,163,629
Film & Media		1,811,526
School of Music	(62,985)	2,965,188
Queen's Community Music	(250,419)	294,150
Economics	(626,978)	7,094,545
Geography & Planning	(325,787)	4,945,190
Political Studies		4,215,751
Sociology		2,808,551
Psychology	(23,232)	6,112,105
Psychology Training Clinic	(100,000)	131,639
Biology	(72,700)	7,109,859

	2016-17 Revenue	2016-17 Expenses
Biology Station - Opinicon	(246,000)	587,472
School of Kinesiology & Health	(10,000)	3,984,064
Ergonomics Assessment Program	(6,900)	6,820
Chemistry	(150,000)	5,344,178
Chemistry Inventory Stores		110,672
Chemistry Instrumentation	(175,000)	115,584
Chemistry - Snieckus Institute	(75,000)	84,861
Physics	(240,883)	6,831,447
Physics Research Labs Operatin	(5,000)	5,735
Geological Science	(115,542)	3,827,687
Geology Continuing Ed		34,500
Geology Dept Facilities	(190,000)	104,000
Geology Field Education	(90,000)	250,000
School of Computing		5,286,704
Mathematics & Statistics	(38,000)	6,245,429
Continuing & Distance Studies	(191,000)	4,432,820
Environmental Studies		1,464,594
Gender Studies		1,331,717
Global Dev Studies	(91,000)	1,757,609
Master of Industrial Relations	(57,200)	1,440,793
Industrial Relations Centre	(2,593,500)	2,559,408
Professional Expense		700,000
Faculty of Arts and Science Total	(5,939,947)	124,502,533
Faculty of Engineering & Applied Science		
Applied Sci - Faculty Office	(58,000)	9,024,325
Integrated Learning Centre	(65,200)	432,341
Chemical Engineering	(135,000)	5,243,919
Civil Engineering		4,727,013
Electrical & Computer Eng		6,701,835
Mechanical and Materials Eng		7,455,744
Robert M Buchan Dept of Mining	(27,000)	2,422,367
Applied Science Programs	(730,901)	1,654,936
Faculty of Engineering & Applied Science Total	(1,016,101)	37,662,479
School of Business		
Undergraduate Program (BCom)		21,492,277
Graduate Program		3,735,728
MOM Programs	(773,772)	14,147,128
Ottawa MBA Admin		78,703
National EMBA		6,796,406
Cornell-Queen's EMBA	(550,357)	6,826,039
Accelerated EMBA		6,102,386
Queen's Full-Time MBA (FTMBA)		7,380,896
QEDC General Admin		3,228,709
QEDC UAE Admin		162,853
Open Enrollment Programs	(4,379,881)	2,951,707
Custom Programs	(3,525,000)	1,656,750

	2016-17 Revenue	2016-17 Expenses
QEDC Other	(465,700)	252,686
QEDC Custom Credit Courses	(306,540)	216,295
QSB Custom International	(465,000)	485,704
QSB Information Technology	(5,000)	5,000
QSB Marketing & Communications	(20,000)	20,000
QSB Dev. & Alumni Relations	(12,000)	1,350,562
QSB Videoconferencing	(100,000)	100,000
Coaching Group	(500)	500
QSB Material Management	(310,000)	310,000
QSB Dean's Office		1,025,887
QSB Faculty & Support	(30,000)	(1,310,316)
QSB Facilities		6,023,684
Living Case Project	(316,135)	316,135
QSB Research Program	(2,000)	1,008,291
ComSoc Comp & Conf		49,846
School of Business Total	(11,261,884)	84,413,853
Faculty of Education		
Faculty of Education		1,278,400
Registrar	(80,000)	505,600
Fac of Education - Operations		10,000
Fac of Education - Teaching		5,704,774
Aboriginal Teacher Education P		60,000
Outdoor Experiential Education	(10,000)	16,000
Technological Education		74,000
Practicum Office		523,300
Grad Studies and Bureau of Res		1,013,000
Commun and Alumni Relations		82,000
e- Learning Services Office		295,300
Career Services	(140,000)	195,000
Course Allocations	(30,000)	57,000
Faculty Administration		82,000
Faculty of Education -PEA		55,000
PROF DEV SESSIONAL ADJ		30,000
School of English	(2,289,500)	1,539,500
Continuing Teacher Education	(4,666,500)	3,666,500
Faculty of Education Total	(7,216,000)	15,187,374
Faculty of Law		
Faculty of Law	(23,200)	10,562,227
Law Student Services	(56,600)	189,700
Faculty of Law Total	(79,800)	10,751,927
Faculty of Health Sciences		
Faculty Health Sci Office Ops	(3,821,707)	10,114,983
Health Science Operations		702,596
Standardized Patient Program		296,755
Life Science Program		278,079

	2016-17 Revenue	2016-17 Expenses
Medical Art & Photography		66,929
Public Health Sciences		2,283,313
Biomedical & Molecular Science	(120,500)	9,697,046
ePre-Health Degree Program	(562,000)	861,485
Anesthesiology & Periop Med	(17,500)	791,135
Diagnostic Radiology	(58,596)	380,262
Family Medicine	(955,548)	3,106,653
Clinical Simulation Centre	(53,668)	370,935
Emergency Medicine		544,394
Critical Care Medicine		122,242
Centre Neuroscience Studies		87,916
Medicine	(307,067)	1,871,370
Oncology	(54,698)	487,444
Pathology & Molecular Medicine	(712,585)	2,401,807
Obstetrics & Gynaecology	(35,000)	894,503
Ophthalmology		172,373
Otolaryngology		152,840
Paediatrics		302,123
Psychiatry	(764,500)	1,125,704
Physical Medicine & Rehab		202,800
Surgery	(63,000)	653,313
Urology	(30,000)	353,108
Undergraduate Med Ed	(1,685,683)	3,345,679
Postgraduate Med Ed	(4,656,672)	4,892,540
Office of Global Health		99,250
Clinical Skills		274,013
Regional Ed		682,985
Clinical Ed Centre		349,450
Faculty Development		217,957
Med Tech Unit	(100,000)	441,586
Office of Health Sci Ed		314,633
Continuing Med Ed	(578,353)	715,564
Animal Care		707,938
Protein Function		19,850
School of Nursing	(895,800)	7,046,062
School of Rehab Therapy	(591,300)	6,027,154
CIMVHR	(637,416)	680,408
Faculty of Health Sciences Total	(16,701,593)	64,137,176
School of Policy Studies		
School of Policy Studies	(165,375)	359,370
SPS - Director's Office	(2,000)	1,190,044
SPS - MPA	(29,200)	497,580
Institute Of Intergovernmental	(36,500)	41,337
Ctr for Int'l & Defence Policy	(205,925)	265,816
Ctr Innovation Healthcare Pol	(225,000)	254,988
School of Policy Studies Total	(664,000)	2,609,135

	2016-17 Revenue	2016-17 Expenses
Bader International Study Centre		2,975,966
Central Expenses		
Real Estate - Central		650,000
Bridging Programs - Central		137,334
Other Expenses - Central		2,313,875
Subscriptions/Memberships-VPOP		825,000
Administrative Systems		1,746,216
Deferred Maintenance		4,210,000
ALLOC FED IDCR		1,418,840
Central Expenses Total	-	11,301,265
University Fund		
Library Acquisitions		750,000
Deferred Maintenance		2,100,000
Embedded Counsellor Program		262,000
Innovation & Wellness		1,200,000
Canada First Research Excellence Fund		800,000
Classroom Renewal Projects		1,000,000
Contingency - to be allocated		2,363,677
University Fund Total	-	8,475,677
Vice-Principal Advancement		
ADV VP Advancement		821,022
ADV University Photographer		512,567
ADV Project - Advancement		27,000
ADV Advancement Services		2,581,133
ADV Gift Services		96,000
ADV Advancement Tech Services		282,500
ADV Prosp Rsearch&Constit Data		119,500
ADV Alumni Relations	(1,515,950)	2,944,555
Volunteer Relations & Reunions	(54,400)	146,050
ADV Alumni Events	(27,000)	108,450
ADV Alumni Branches	(22,350)	177,000
ADV Alumni Students	(1,000)	27,150
ADV Alumni Education	(184,000)	59,300
ADV Calgary Office		14,700
ADV Development		1,584,221
ADV Gift Planning		166,531
ADV Annual Giving		415,331
ADV Stewardship		42,000
ADV Major Giving		1,844,238
Campaign for Queen's 2016		225,000
Vice-Principal Advancement Total	(1,804,700)	12,194,248
Vice-Principal University Relations		
University Communications	(48,000)	1,827,134

	2016-17 Revenue	2016-17 Expenses
Alumni Review	(165,000)	623,518
University Photographer		33,500
Public & Government Affairs		427,063
Marketing		1,231,886
Vice-Principal University Relations Total	(213,000)	4,143,101
Office of the Vice-Provost and Dean of Student Affairs		
Student Affairs	(262,840)	(1,306,872)
Four Direction Aboriginal CTR	(345,081)	402,802
Disability Services	(29,563)	700,523
Regional Assess Resource CTR	(2,539,800)	2,545,880
Student Counselling Services	(5,150)	1,102,418
Chaplains Office	(600)	135,245
Career Services SA	(188,965)	986,180
Student Health Services	(2,894,695)	2,717,665
Student Success	(1,750)	421,815
Student Health Promotion	(20,000)	57,010
Queen's Univ. Int'l Centre	(222,082)	975,755
Ban Righ	(209,000)	212,564
Student Affairs - Central		199,000
A&R Executive	(5,511,541)	1,302,189
A&R Business Development	(1,576,224)	1,447,412
A&R Marketing & Comms	(330,200)	991,472
A&R Facilities	(745,000)	2,050,419
A&R Recreation	(1,114,500)	1,738,401
Undergraduate Admission		3,444,089
Undergraduate Admission	(1,015,344)	3,319,778
Student Records & Services	(1,565,000)	2,743,743
OUR Administration	(295,223)	561,130
Awards	(4,400)	532,036
Registrar - Central	(5,000)	303,369
Financial Aid	(266,831)	19,385,244
Office of the Vice-Provost and Dean of Student Affairs Total	(19,148,789)	46,969,267
Vice-Principal Finance and Administration		
VP Admin & Finance Office		854,983
VP Admin & Finance - Central		1,382,688
Audit Services		566,887
Financial Services		4,824,316
Finance - Central		2,990,142
Investment Services	(180,000)	560,063
Strategic Procurement Services	(290,000)	1,508,666
Env Health & Safety		1,138,652
Envir Health & Safety- Central		504,800
Vice-Principal Finance and Administration Total	(470,000)	14,331,197
Human Resources		
VP Human Resources Office		1,073,647

	2016-17 Revenue	2016-17 Expenses
Human Resources	(1,274,583)	4,756,927
Human Resource Centrals:		
1302 Tuition/Child		95,000
229 Tuition/Child		160,000
254 Tuition/Child		120,000
Collective Bargaining		15,000
Compensation Unit Team		407,361
Employee Assistance		319,725
Events Management		22,050
General Workplace Accommodation		50,000
Long Service Dinner		32,400
LTD Employees		1,042,483
Maternity Leave		1,317,125
ONA Tuition/Child Care		12,000
OPSEU Tuition / Child Care		12,000
QUFA Tuition/Child		1,022,912
QUSA Support Release Time		32,500
QUSA Tuition/Childcare		210,000
Recruiting & Retention		12,600
Retired Employees		1,393,794
Safety Footware		10,000
Sick Leave Notes		10,000
SR Admin Tuition/Child		155,000
SR Staff (10-14) Tuition/Child		220,000
Survivors		110,876
Tuition Assistance		285,000
United Way		5,000
USW Tuition / Child Care		550,000
Human Resources Total	(1,274,583)	13,453,400
Information Technology Services		
CIO Office		2,224,338
ITS Enterprise Solutions		3,007,434
ITS Client Services		1,567,749
IT Support Services		1,578,417
IT Technical Services		700,857
ITS Audio Visual Support		283,230
ITS Telecom Services		(377,050)
ITS Infrastructure Services		3,757,091
ITS Operations		5,206,850
Information Technology Services Total	0	17,948,916
Library Services		
System Wide Acquisitions		10,256,892
Stauffer Library	(180,000)	11,445,403
Copyright Advisory Office		220,084
Queen's Research Data Centre		42,735
Archives	(33,500)	949,510

	2016-17 Revenue	2016-17 Expenses
Library Services Total	(213,500)	22,914,624
Physical Plant Services		
Campus Services Operating		1,260,761
Campus Engineering Stores		430,698
Area One		2,651,453
Area Two		3,555,786
Area Three		3,068,481
Area Four		468,805
Area Five		911,331
Area Six		771,540
Area Seven		724,765
Area Eight		404,634
Engineering		700,185
New Capital Alterations		(493,333)
Security operating		1,325,319
PPS- Central		535,000
Utilities -Central	(2,763,493)	18,793,493
Physical Plant Services Total	(2,763,493)	35,108,916
Office of the Principal		
Principals Office		1,327,349
Summerhill		66,100
Principal - Central		205,000
Office of the Principal Total	0	1,598,449
Provost and Vice-Principal Academic		
VP Academic - Office		1,945,968
Teaching & Learning Portfolio	(130,137)	1,589,983
Planning and Budgeting		1,469,203
Queen's Quarterly	(82,000)	309,627
Human Rights Office		559,543
Equity Office		611,841
Associate VP International	(53,100)	1,224,759
Faculty Relations		1,042,999
Campus Planning		850,265
IBCPA	(363,036)	1,027,446
VP Academic- Central MQUP		437,000
VP Academic- Central		729,395
Agnes Etherington Art Centre	(308,747)	1,000,122
Provost and Vice-Principal Academic Total	(937,020)	12,798,151
Vice-Principal Research		
Office of VP Research		1,986,876
Ind. Partnerships & Innov Park		1,012,755
University Research Services		1,731,572
University Vet & Compliance	(165,700)	845,308
VP Research - Central		474,605

	2016-17 Revenue	2016-17 Expenses
Vice-Principal Research Total	(165,700)	6,051,116
University Secretariat		
University Secretariat		1,234,934
Office of the Ombudsperson		359,176
Secretariat- Central	(38,750)	745,371
University Secretariat Total	(38,750)	2,339,481
Office of Vice-Provost and Dean of School of Graduate Studies		
School of Graduate Studies		69,703
SGS-Dean's Office	(606,480)	1,967,252
SGS-Recruitment Office		128,000
SGS-Interdisciplinary Support		46,800
Grad Studies - Central		125,000
SGS-Financial Aid		13,817,706
Office of Vice-Provost and Dean of School of Graduate Studies Total	(606,480)	16,154,461
Capital Budget		
Bio Sci Capital Debt		222,500
School of Kinesiology/Queen's Centre Capital Debt		5,200,000
Chernoff capital debt		900,000
ISC capital debt		250,000
QUASR Debt Financing		3,000,000
TRAQ Capital Project		640,000
Boiler #8		166,526
Cogen Loan		1,064,000
Electrical Substation Loan		900,000
Capital Budget Total		12,343,026
Grand Total	(559,521,122)	575,859,498

Faculty and School Revenue Attribution Drivers

The majority of the revenue in the operating budget is generated through student enrolment. The two main sources of revenue in the operating budget are Provincial Operating Grants and Tuition Fees. In the Queen's budget model, these revenues are attributed to Faculties and Schools based on revenue earned by each Faculty and School. The following is a summary of the revenue drivers that have been used to attribute the various types of revenue.

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

Provincial Operating Grants

A. Basic Operating Grants

Ministry funding is allocated to the University based on a formula using eligible full time equivalent enrolment (FTE) and relative program weights (BIU's- Basic Income Units). The detailed revenue projection based on enrolment takes into account any anticipated Ministry discounting related to "efficiency grant reductions", international student reductions or any unfunded BIU 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 ($BIU \times FTE \times FF$). 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 FTE'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 FTE. Any remaining graduate accessibility funding is split among the professional masters programs using a ratio of tuition fees charged relative to the tuition rate for a research Master's degree. The programs that have the ability to charge higher tuition fees would receive proportionately lower grant amounts.

Table 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	21,814,222	63,309,786	85,124,008	50.88%
BUS	7,695,598	10,675,868	18,371,466	10.98%
EDU	2,681,767	-	2,681,767	1.60%
ENG	4,128,651	24,335,850	28,464,501	17.01%
H-NUR	1,425,399	1,927,428	3,352,827	2.00%
H-REH	5,147,415	-	5,147,415	3.08%
H-MED	5,142,800	12,823,315	17,966,115	10.74%
LAW	424,646	3,466,108	3,890,754	2.33%
SPS	1,634,210		1,634,210	0.98%
BISC	-	662,945	662,945	0.40%
TOT	50,094,708	117,201,300	167,296,007	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, and Teacher Education

Revenue Driver: Allocated 100% to the Faculty where they were earned.

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. Funding from the Ministry of Research and Innovation is intended to help with indirect costs associated with research.

C.1 Research Overhead Infrastructure Envelope

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			
	2015-16 Federal Indirect Cost of Research Funding	Weighted Total	Share
ASC	3,553,452	3,553,452	44.19%
BUS	97,526	97,526	1.21%
EDU	92,729	92,729	1.15%
ENG	1,576,614	1,576,614	19.61%
H-NUR	56,060	56,060	0.70%
H-REH	57,258	57,258	0.71%
H-MED	2,536,150	2,536,150	31.54%
LAW	52,255	52,255	0.65%
SPS	19,290	19,290	0.24%
BISC	-	-	0.00%
TOT	8,041,334	8,041,334	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 in Graduate employment rate (6 months), Graduate employment rate (24 months) and 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 proportionate percentage of Undergraduate FTE's.

Table 16: Performance Grant Driver

Weight	Driver: Performance Grant		
	1.0000		
Driver Description	Total UG FTE All-in (BISC Embedded)	Weighted Total	Share
ASC	10,977	10,977	57.92%
BUS	2,103	2,103	11.09%
EDU	907	907	4.79%
ENG	2,969	2,969	15.66%
H-NUR	490	490	2.58%
H-REH	-	-	0.00%
H-MED	917	917	4.84%
LAW	591	591	3.12%
SPS	-	-	0.00%
BISC	-	-	0.00%
TOT	18,954	18,954	100.00%

F. Special Purpose Grants

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

F.1 Municipal Tax Grant

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

F.2 Special Accessibility Grant

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

F.3 Regional Assessment Resource Centre

Revenue Driver: This grant provides funding to offer comprehensive psycho-educational assessments to students who either plan to apply to post-secondary institutions or are presently in the post-secondary system, and for whom updated documentation of their disability is required. In the model the revenue flows 100% to the Dean of Student Affairs portfolio where the program is administered.

F.4 Women's Campus Safety Grant

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

Federal Grants

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	68,349,361	15,031,580	83,380,941	44.69%	ASC	11,747,411	11,747,411	41.61%
BUS	29,556,446	1,203,726	30,760,172	16.49%	BUS	697,797	697,797	2.47%
EDU	5,458,141	11,133	5,469,274	2.93%	EDU	1,628,952	1,628,952	5.77%
ENG	35,237,339	5,053,357	40,290,696	21.60%	ENG	4,406,977	4,406,977	15.61%
H-NUR	2,919,098	22,340	2,941,438	1.58%	H-NUR	1,686,385	1,686,385	5.97%
H-REH	-	-	-	0.00%	H-REH	3,848,129	3,848,129	13.63%
H-MED	9,934,829	-	9,934,829	5.33%	H-MED	2,411,822	2,411,822	8.54%
LAW	11,224,663	128,443	11,353,106	6.09%	LAW	196,042	196,042	0.69%
SPS	-	-	-	0.00%	SPS	1,608,927	1,608,927	5.70%
BISC	2,088,940	341,860.90	2,430,801	1.30%	BISC	-	-	0.00%
TOT	164,768,817	21,792,440	186,561,257	100.00%	TOT	28,232,443	28,232,443	100.00%

Other Revenue

I. Student Assistance Levy

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

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 FTE's that are charged the SAL.

Table 18: Student Assistance Levy

Driver Z: Student Assistance Levy			
Weight	1.0000	Weighted Total	Share
Driver	Sal1		
Driver Description	Total UG and G FTE (excl. Trent1 -3, PGME, here on exchange, QSB Grad)		
ASC	12,188	12,188	58.16%
BUS	1,958	1,958	9.34%
EDU	973	973	4.64%
ENG	3,403	3,403	16.24%
H-NUR	560	560	2.67%
H-REH	321	321	1.53%
H-MED	702	702	3.35%
LAW	582	582	2.78%
SPS	80	80	0.38%
BISC	189	189	0.90%
TOT	20,957	20,957	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.3 Miscellaneous Athletic Revenue

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

I.3 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 actual research overhead data on a two year slip basis.

Table 19: Research Overhead

	Driver: Research Overhead		
	Weight	1.0000	
Driver Description			
	2014-15 Research Overhead charged	Weighted Total	Share
ASC	1,819,021	1,819,021	27.45%
BUS	1,768	1,768	0.03%
EDU	117,846	117,846	1.78%
ENG	1,076,944	1,076,944	16.25%
H-NUR	55,606	55,606	0.84%
H-REH	1,224	1,224	0.02%
H-MED	3,515,933	3,515,933	53.05%
LAW	16,387	16,387	0.25%
SPS	22,506	22,506	0.34%
BISC	-	-	0.00%
TOT	6,627,235	6,627,235	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 is 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	3,014,583	3,014,583	16.09%
BUS	9,329,871	9,329,871	49.80%
EDU	6,390,000	6,390,000	34.11%
ENG	-	-	0.00%
H-NUR	-	-	0.00%
H-REH	-	-	0.00%
H-MED	-	-	0.00%
LAW	-	-	0.00%
SPS	-	-	0.00%
BISC	-	-	0.00%
TOT	18,734,454	18,734,454	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	16.1	42.2%
Operations/Maintenance	15.9	42.0%
Deferred Maintenance	4.2	11.1%
Solid Waste	0.5	1.4%
Insurance (Net of recoveries)	1.1	2.8%
Taxes(Net of Grant Received)	0.2	0.6%

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

Driver A: Assigned Space			
Weight	1.0000		
Driver	Spc1		
Driver Description	Assigned Space (NASM)	Weighted Total	Share
ASC	62,478	62,478	44.52%
BUS	9,600	9,600	6.84%
EDU	7,568	7,568	5.39%
ENG	25,393	25,393	18.10%
H-NUR	1,096	1,096	0.78%
H-REH	2,063	2,063	1.47%
H-MED	28,908	28,908	20.60%
LAW	1,971	1,971	1.40%
SPS	1,251	1,251	0.89%
BISC	0	0	0.00%
TOT	140,328	140,328	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)

Weight	Driver C: Total Faculty and School Person Headcount (Community Count)									
	1.0000	0.2000	0.2000	1.0000	0.2000	1.0000	0.2000	1.0000	0.0000	0.2000
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	OSB Off-Campus Grad Headcount	Net UG Headcount (BISC Embedded)	BISC Headcount	PGME Headcount
ASC	904	191	2	82	0	1,666	0	10,618	139	0
BUS	271	0	0	28	3	383	766	1,757	1	0
EDU	101	3	0	39	11	161	0	728	0	0
ENG	256	24	3	15	0	521	0	2,843	0	0
H-NUR	36	62	0	0	0	129	0	450	0	0
H-REH	64	226	1	12	0	329	0	0	0	0
H-MED	838	1,167	225	7	0	344	0	400	0	513
LAW	69	0	0	6	0	33	0	537	6	0
SPS	17	1	0	1	0	131	0	0	0	0
BISC	0	0	0	0	0	0	0	0	0	0
TOT	2,556	1,674	231	190	14	3,697	766	17,333	146	513

Cont'd...

Weight Driver	Driver C: Total Faculty and School Person Headcount (Community Count)								
	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	1.0000		
	Und5	Und7	Und8	Und9	Und11	Und12	Und6		
	Driver Description	Away on Exchange Headcount	Trent ED Yrs1-3 Headcount	ATEP Headcount	ASC Distance Headcount	Internship Headcount	Blyth Headcount		
ASC	72	0	0	400	20	33	160	13,574	54.10%
BUS	134	0	0	0	0	0	230	2,850	11.36%
EDU	0	330	38	0	0	0	2	1,107	4.41%
ENG	3	0	0	3	55	0	30	3,683	14.68%
H-NUR	0	0	0	0	0	0	0	627	2.50%
H-REH	0	0	0	0	0	0	0	450	1.79%
H-MED	0	0	0	0	0	0	2	1,972	7.86%
LAW	24	0	0	0	0	0	30	680	2.71%
SPS	0	0	0	0	0	0	0	149	0.59%
BISC	0	0	0	0	0	0	0	0	0.00%
TOT	233	330	38	403	75	33	454	25,092	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	Driver B: Teaching Space Utilization		
	1.0000		
	Spc2		
Driver Description	Teaching Space (Seat Hours)	Weighted Total	Share
ASC	3,982,874	3,982,874	74.98%
BUS	3,528	3,528	0.07%
EDU	0	0	0.00%
ENG	743,495	743,495	14.00%
H-NUR	65,994	65,994	1.24%
H-REH	98,302	98,302	1.85%
H-MED	278,075	278,075	5.24%
LAW	139,349	139,349	2.62%
SPS	0	0	0.00%
BISC	0	0	0.00%
TOT	5,311,617	5,311,617	100.00%

B. Environmental Health & Safety

Environmental Health & Safety covers all activity within the Office of Environmental Health & Safety which includes the Management and Disposal of Waste, Pest Control, Hazmat Activities and Employees Safety.

B.1 Environmental Health & Safety

Cost Driver: Each Faculty’s share of assigned space measured in Net Assignable Square Metres (NASM). (Same driver as A.1 - Assigned Space)

C. Advancement

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

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

Cost Driver: Costs are attributed based on a ten-year rolling average of funds raised. Where the benefit of a donation can be directly associated with a Faculty or School or clearly assigned across two or more Faculties or Schools, costs are attributed accordingly. Where the benefit of a donation is University-wide, Faculty and School shares of the benefit are calculated on the basis of their total community 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	\$200,536,180	\$200,536,180	38.19%
BUS	\$87,671,631	\$87,671,631	16.70%
EDU	\$11,447,578	\$11,447,578	2.18%
ENG	\$118,073,005	\$118,073,005	22.49%
H-NUR	\$11,882,102	\$11,882,102	2.26%
H-REH	\$13,189,228	\$13,189,228	2.51%
H-MED	\$60,423,760	\$60,423,760	11.51%
LAW	\$17,797,893	\$17,797,893	3.39%
SPS	\$4,017,296	\$4,017,296	0.77%
BISC	\$0	\$0	0.00%
TOT	\$525,038,673	\$525,038,673	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 Driver	1.0000		
	Deg1		
Driver Description	Degrees 2010 to 2014	Weighted Total	Share
ASC	12,484	12,484	46.09%
BUS	4,216	4,216	15.57%
EDU	3,421	3,421	12.63%
ENG	3,358	3,358	12.40%
H-NUR	638	638	2.36%
H-REH	692	692	2.56%
H-MED	964	964	3.56%
LAW	862	862	3.18%
SPS	452	452	1.67%
BISC	0	0	0.00%
TOT	27,088	27,088	100.00%

D. University Relations

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

D.1 Marketing

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

Table 27: Undergraduate FTE and Graduate FTE

Weight	Driver FHJ: Undergraduate FTE and Graduate FTE							
	1.0000	0.0000	0.0000	1.0000	1.0000	0.3000		
Driver	Und32	Und18	Und21	Gra9	Gra12	Gra11		
Driver Description	Total UG FTE (less PGME, TrentEDYrs1-3)	PGME FTE	Trent ED Yrs1-3 FTE	SGS Total Grad FTE	QSB On-Campus Grad FTE	QSB Off-Campus Grad FTE	Weighted Total	Share
ASC	10,816.2	0.0	0.0	1,490.3	0.0	0.0	12,306.5	56.59%
BUS	2,096.5	0.0	0.0	70.5	221.5	661.3	2,586.9	11.90%
EDU	858.6	0.0	48.7	115.4	0.0	0.0	974.0	4.48%
ENG	2,962.1	0.0	0.0	460.8	0.0	0.0	3,422.9	15.74%
H-NUR	488.8	0.0	0.0	71.5	0.0	0.0	560.3	2.58%
H-REH	0.0	0.0	0.0	321.4	0.0	0.0	321.4	1.48%
H-MED	402.0	515.2	0.0	300.9	0.0	0.0	702.9	3.23%
LAW	577.1	0.0	0.0	25.5	0.0	0.0	602.6	2.77%
SPS	0.0	0.0	0.0	80.2	0.0	0.0	80.2	0.37%
BISC	188.7	0.0	0.0	0.0	0.0	0.0	188.7	0.87%
TOT	18,390.0	515.2	48.7	2,936.5	221.5	661.3	21,746.4	100.00%

D.2 Communications

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

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

Table 28: Undergraduate FTE, Graduate FTE, and Faculty EFT (Driver FHJM-1)

Weight Driver	Driver FHJM 1: Undergraduate FTE and Graduate FTE and Faculty EFT																	
	1.0000	0.2000	0.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.2000	0.2000	LOCK	LOCK	LOCK	
Driver Description	Und28	Und18	Und21	Und23	Und22	Und17	Und27	Und25	Und24	Und20	Und19	Gra8	FacStf20	FacStf11	FacStf17	Und	Grad	FacStf
	Net UG FTE (BISC Embedded)	PGME FTE	Trent ED Yrs1-3 FTE	ASC Distance FTE	ATEP FTE	BISC FTE	Blyth FTE	Internship FTE	Clinical X-Ray FTE	Here on Exchange FTE	Away on Exchange FTE	Total Graduate FTE	Faculty EFT (less Acad-TTS and Adj 1-2-3)	Acad TTS EFT	Adjunct 1-2-3 EFT	Weighted Undergraduate FTE	Weighted Graduate FTE	Weighted Faculty EFT
ASC	10,305.3	0.0	0.0	246.4	0.0	161.3	3.4	9.1	0.0	116.7	135.3	1,490.3	573.8	2.0	0.0	10,977.5	1,490.3	574.2
BUS	1,698.1	0.0	0.0	1.7	0.0	6.0	0.0	0.0	0.0	208.8	187.9	953.4	101.9	0.0	0.0	2,102.5	953.4	101.9
EDU	830.0	0.0	48.7	0.0	27.6	0.0	0.0	0.0	0.0	1.0	0.0	115.4	44.3	0.0	0.0	858.6	115.4	44.3
ENG	2,907.8	0.0	0.0	2.7	0.0	6.9	0.0	18.2	0.0	17.4	16.0	460.8	139.5	2.6	0.4	2,969.0	460.8	140.1
H-NUR	488.7	0.0	0.0	0.1	0.0	0.8	0.0	0.0	0.0	0.0	0.0	71.5	14.3	0.0	0.0	489.6	71.5	14.3
H-REH	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	321.4	26.3	1.0	0.0	0.0	321.4	26.5
H-MED	401.0	515.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	0.0	300.9	232.9	217.0	34.1	505.0	300.9	283.1
LAW	542.4	0.0	0.0	0.0	0.0	13.7	0.0	0.0	0.0	20.2	14.5	25.5	30.9	0.0	0.0	590.8	25.5	30.9
SPS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	80.2	7.1	0.0	0.0	0.0	80.2	7.1
BISC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOT	17,173.3	515.2	48.7	250.9	27.6	188.7	3.4	27.3	0.0	365.1	353.7	3,819.4	1,171.0	222.6	34.5	18,493.0	3,819.4	1,222.5

	Share	Share	Share	Avg Share
ASC	59.360%	39.019%	46.974%	48.45%
BUS	11.369%	24.962%	8.335%	14.89%
EDU	4.643%	3.021%	3.623%	3.76%
ENG	16.055%	12.065%	11.462%	13.19%
H-NUR	2.647%	1.872%	1.170%	1.90%
H-REH	0.000%	8.415%	2.167%	3.53%
H-MED	2.731%	7.878%	23.158%	11.26%
LAW	3.195%	0.668%	2.528%	2.13%
SPS	0.000%	2.100%	0.584%	0.89%
BISC	0.000%	0.000%	0.000%	0.00%
TOT	100.00%	100.00%	100.00%	100.00%

E.2 Library Space

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

Table 29: Undergraduate FTE, Graduate FTE and Faculty EFT (Driver FHJM-2)

Weight Driver	Driver FHJM 2: Undergraduate FTE and Graduate FTE and Faculty EFT											
	1.0000	0.0000	1.0000	1.0000	0.0000	1.0000	0.0000	0.0000	0.0000	LOCK	LOCK	LOCK
	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	QSB Off-Campus Grad FTE	Faculty EFT (less Acad-TTS, Adj 1-2-3, ATEP Term Adj)	Acad-TTS EFT	Term Adjuncts EFT (ATEP only)	Adjunct 1-2-3 EFT	Weighted Undergraduate	Weighted Graduate	Weighted Faculty
ASC	10,305.3	555.5	116.7	1,490.3	0.0	573.8	2.0	0.0	0.0	10,422.0	1,490.3	573.8
BUS	1,698.1	195.6	208.8	292.1	661.3	100.5	0.0	1.4	0.0	1,906.9	292.1	100.5
EDU	830.0	76.3	1.0	115.4	0.0	43.3	0.0	1.0	0.0	831.0	115.4	43.3
ENG	2,907.8	43.8	17.4	460.8	0.0	139.5	2.6	0.0	0.4	2,925.2	460.8	139.5
H-NUR	488.7	0.9	0.0	71.5	0.0	14.3	0.0	0.0	0.0	488.7	71.5	14.3
H-REH	0.0	0.0	0.0	321.4	0.0	26.3	1.0	0.0	0.0	0.0	321.4	26.3
H-MED	401.0	515.2	1.0	300.9	0.0	232.9	217.0	0.0	34.1	402.0	300.9	232.9
LAW	542.4	28.2	20.2	25.5	0.0	30.9	0.0	0.0	0.0	562.6	25.5	30.9
SPS	0.0	0.0	0.0	80.2	0.0	7.1	0.0	0.0	0.0	0.0	80.2	7.1
BISC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOT	17,173.3	1,415.5	365.1	3,158.1	661.3	1,168.6	222.6	2.4	34.5	17,538.4	3,158.1	1,168.6

	Share	Share	Share	Avg Share
ASC	59.424%	47.190%	49.104%	51.91%
BUS	10.873%	9.249%	8.601%	9.57%
EDU	4.738%	3.654%	3.701%	4.03%
ENG	16.679%	14.591%	11.939%	14.40%
H-NUR	2.786%	2.264%	1.224%	2.09%
H-REH	0.000%	10.177%	2.250%	4.14%
H-MED	2.292%	9.528%	19.926%	10.58%
LAW	3.208%	0.807%	2.644%	2.22%
SPS	0.000%	2.540%	0.610%	1.05%
BISC	0.000%	0.000%	0.000%	0.00%
TOT	100.00%	100.00%	100.00%	100.00%

F. Information Technology Services

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

F.1 Enterprise Services

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

Table 30: 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	11,442	0	192	1,474	872	8,163	49.81%
BUS	2,122	0	1,073	76	122	1,796	10.96%
EDU	1,098	0	21	140	92	792	4.83%
ENG	2,934	0	73	448	178	2,130	12.99%
H-NUR	450	0	101	28	76	380	2.32%
H-REH	0	0	298	31	261	441	2.69%
H-MED	402	513	80	264	1,639	2,247	13.71%
LAW	597	0	0	33	38	370	2.25%
SPS	0	0	131	0	8	74	0.45%
BISC	0	0	0	0	0	0	0.00%
TOT	19,045	513	1,969	2,494	3,286	16,390	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: Undergraduate and Graduate Headcount

Weight Driver	Driver GIK 2: Undergraduate and Graduate Headcount												
	1.0000 Und13	0.2000 Und4	0.2000 Und7	1.0000 Und9	1.0000 Und8	1.0000 Und5	1.0000 Und6	1.0000 Und11	1.0000 Und12	0.5000 Gra2	1.0000 Gra3		
Driver Description	Net UG Headcount (BISC Embedded)	PGME Headcount	Trent ED Yrs1-3 Headcount	ASC Distance Headcount	ATEP Headcount	Away on Exchange Headcount	Here on Exchange Headcount	Internship Headcount	Blyth Headcount	Professional Grad Program Headcount	Research Grad Program Headcount	Weighted Total	Share
ASC	10,618	0	0	400	0	72	160	20	33	192	1,474	12,873	57.94%
BUS	1,757	0	0	0	0	134	230	0	0	1,073	76	2,734	12.30%
EDU	728	0	330	0	38	0	2	0	0	21	140	985	4.43%
ENG	2,843	0	0	3	0	3	30	55	0	73	448	3,419	15.39%
H-NUR	450	0	0	0	0	0	0	0	0	101	28	529	2.38%
H-REH	0	0	0	0	0	0	0	0	0	298	31	180	0.81%
H-MED	400	513	0	0	0	0	2	0	0	80	264	809	3.64%
LAW	537	0	0	0	0	24	30	0	0	0	33	624	2.81%
SPS	0	0	0	0	0	0	0	0	0	131	0	66	0.29%
BISC	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
TOT	17,333	513	330	403	38	233	454	75	33	1,969	2,494	22,216	100.00%

G. Student Support and Financial Aid

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

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

G.2 Undergraduate Merit Support

G.3 Undergraduate and Graduate Needs-Based Support

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

Table 32: 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 (3-yr avg)	Share (W-1)	Share (W-2)	Share (W-3)
ASC	\$4,153,469	\$3,455,287	\$7,762,768	54.59%	38.45%	63.24%
BUS	\$1,551,509	\$2,060,067	\$283,054	20.39%	22.92%	2.31%
EDU	\$0	\$346,895	\$476,806	0.00%	3.86%	3.88%
ENG	\$1,538,033	\$1,548,824	\$1,800,835	20.22%	17.23%	14.67%
H-NUR	\$176,343	\$192,637	\$130,131	2.32%	2.14%	1.06%
H-REH	\$0	\$565,020	\$179,344	0.00%	6.29%	1.46%
H-MED	\$0	\$119,946	\$1,368,831	0.00%	1.33%	11.15%
LAW	\$189,000	\$486,272	\$99,433	2.48%	5.41%	0.81%
SPS	\$0	\$35,719	\$173,810	0.00%	0.40%	1.42%
BISC	\$0	\$176,263	\$0	0.00%	1.96%	0.00%
TOT	\$7,608,354	\$8,986,930	\$12,275,012	100.00%	100.00%	100.00%

For the Bader International Study Centre:

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

H. School of Graduate Studies Service Operations

SGS has the dual function of providing various services to graduate students enrolled in the School (i.e. in all programs in all Faculties and Schools except for QSB graduate professional programs), and of serving as the home of the Schools of Policy Studies and Urban and Regional Planning. Only the former function is dealt with here.

H.1 SGS Service Operations

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

Table 33: Graduate Student Headcount

Weight Driver	Driver I: SGS Graduate Student Headcount		
	1.0000		
	Gra4		
Driver Description	SGS Total Grad Headcount	Weighted Total	Share
ASC	1,666	1,666	49.14%
BUS	76	76	2.24%
EDU	161	161	4.75%
ENG	521	521	15.37%
H-NUR	129	129	3.81%
H-REH	329	329	9.71%
H-MED	344	344	10.15%
LAW	33	33	0.97%
SPS	131	131	3.86%
BISC	0	0	0.00%
TOT	3,390	3,390	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: 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	OSB Off-Campus Grad Headcount	Weighted Total	Share
ASC	10,479	0	0	72	160	0	400	0	20	33	1,666	0	12,513	55.95%
BUS	1,756	0	0	134	230	0	0	0	0	0	383	766	2,733	12.22%
EDU	728	330	0	0	2	38	0	0	0	0	161	0	1,001	4.48%
ENG	2,843	0	0	3	30	0	3	0	55	0	521	0	3,414	15.27%
H-NUR	450	0	0	0	0	0	0	0	0	0	129	0	579	2.59%
H-REH	0	0	0	0	0	0	0	0	0	0	329	0	329	1.47%
H-MED	400	0	513	0	2	0	0	0	0	0	344	0	900	4.02%
LAW	531	0	0	24	30	0	0	0	0	0	33	0	618	2.76%
SPS	0	0	0	0	0	0	0	0	0	0	131	0	131	0.59%
BISC	146	0	0	0	0	0	0	0	0	0	0	0	146	0.65%
TOT	17,333	330	513	233	454	38	403	0	75	33	3,697	766	22,364	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: Undergraduate and Graduate Headcount, BISC Embedded

Weight	Driver GIK 1(B): Undergraduate and Graduate Headcount, BISC Embedded													
	1.0000	0.3000	0.3000	1.0000	1.0000	0.3000	0.3000	0.3000	0.3000	0.3000	1.0000	0.3000		
Driver	Und13	Und7	Und4	Und5	Und6	Und8	Und9	Und10	Und11	Und12	Gra13	Gra6		
Driver Description	Net UG Headcount (BISC Embedded)	Trent ED Yrs1-3 Headcount	PGME Headcount	Away on Exchange Headcount	Here on Exchange Headcount	ATEP Headcount	ASC Distance Headcount	Clinical X-Ray Headcount	Internship Headcount	Blyth Headcount	Total On-Campus Graduate Headcount	OSB Off-Campus Grad Headcount	Weighted Total	Share
ASC	10,618	0	0	72	160	0	400	0	20	33	1,666	0	12,652	57.16%
BUS	1,757	0	0	134	230	0	0	0	0	0	383	766	2,504	11.31%
EDU	728	330	0	0	2	38	0	0	0	0	161	0	1,001	4.52%
ENG	2,843	0	0	3	30	0	3	0	55	0	521	0	3,414	15.43%
H-NUR	450	0	0	0	0	0	0	0	0	0	129	0	579	2.62%
H-REH	0	0	0	0	0	0	0	0	0	0	329	0	329	1.49%
H-MED	400	0	513	0	2	0	0	0	0	0	344	0	900	4.07%
LAW	537	0	0	24	30	0	0	0	0	0	33	0	624	2.82%
SPS	0	0	0	0	0	0	0	0	0	0	131	0	131	0.59%
BISC	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
TOT	17,333	330	513	233	454	38	403	0	75	33	3,697	766	22,135	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: Paid Employee Headcount

Weight Driver	Driver X: Paid Employee Headcount		
	1.0000		
Driver Description	Emp7		
	Total Paid (> \$0) Empl Headcount (excl Adj-1)	Weighted Total	Share
ASC	963	963	32.91%
BUS	297	297	10.15%
EDU	147	147	5.02%
ENG	270	270	9.23%
H-NUR	36	36	1.23%
H-REH	77	77	2.63%
H-MED	1,044	1,044	35.68%
LAW	74	74	2.53%
SPS	18	18	0.62%
BISC	0	0	0.00%
TOT	2,926	2,926	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, Secretariat and selected University-wide administration are attributed to Faculties and Schools on the basis of an all-funds revenue measure. "All-funds" is defined as the sum of operating, trust, research, ancillary operations, non-credit continuing education, internal and external endowments, and SEAMO (with SEAMO revenue discounted to 20%). Operating revenue will include the base budget allocation, which is net of shared service costs.

Table 37: Total Revenue

Weight	Driver R 1: Total Revenue All Funds				Weighted Total	Shares
	1.0000	1.0000	1.0000	1.0000		
Driver						
Driver Description	Operating	Research	Other	SEAMO (20%)		
ASC	108,293,730	40,155,494	4,814,144	-	153,263,368	29.89%
BUS	73,084,965	997,602	1,877,205	-	75,959,772	14.81%
EDU	17,928,914	1,475,959	956,089	-	20,360,962	3.97%
ENG	30,806,647	33,384,838	2,827,195	-	67,018,680	13.07%
H-NUR	5,227,672	149,965	-164,436	-	5,213,201	1.02%
H-REH	4,944,720	3,358,166	1,161,968	-	9,464,854	1.85%
H-MED	46,648,721	75,955,880	11,705,079	24,865,424	159,175,104	31.04%
LAW	10,176,023	482,604	1,747,074	-	12,405,701	2.42%
SPS	3,565,494	259,538	-8,902	-	3,816,130	0.74%
BISC	-	-	6,162,804	-	6,162,804	1.20%
TOT	300,676,886	156,220,046	31,078,220	24,865,424	512,840,576	100.000%

Table 38: Total Revenue (excluding BISC)

Weight	Driver R 2: Total Revenue All Funds (excluding BISC)				Weighted Total	Shares
	1.0000	1.0000	1.0000	1.0000		
Driver						
Driver Description	Operating	Research	Other	SEAMO (20%)		
ASC	108,293,730	40,155,494	4,814,144	-	153,263,368	30.25%
BUS	73,084,965	997,602	1,877,205	-	75,959,772	14.99%
EDU	17,928,914	1,475,959	956,089	-	20,360,962	4.02%
ENG	30,806,647	33,384,838	2,827,195	-	67,018,680	13.23%
H-NUR	5,227,672	149,965	-164,436	-	5,213,201	1.03%
H-REH	4,944,720	3,358,166	1,161,968	-	9,464,854	1.87%
H-MED	46,648,721	75,955,880	11,705,079	24,865,424	159,175,104	31.42%
LAW	10,176,023	482,604	1,747,074	-	12,405,701	2.45%
SPS	3,565,494	259,538	-8,902	-	3,816,130	0.75%
BISC	-	-	-	-	-	0.00%
TOT	300,676,886	156,220,046	24,915,416	24,865,424	506,677,772	100.000%

L. University-Wide Faculty Services and Functions

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

L.1 University Wide Faculty Services and Functions

Cost Driver: Costs of university-wide faculty services are attributed to Faculties and Schools on the basis of total EFT Faculty (comprised of Non-Renewable, Tenured/Tenure-Track, Continuing Adjunct, Post-Doctoral Fellow and Term Adjunct appointments (the last of which utilizes estimated EFT).

Table 39: 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	4.0	408.6	2.0	52.1	83.9	25.3	0.0	0.0	573.8	49.01%
BUS	0.0	68.0	0.0	17.1	1.0	14.4	1.4	0.0	101.9	8.70%
EDU	0.0	29.0	0.0	6.5	0.0	7.8	1.0	0.0	44.3	3.78%
ENG	0.0	98.0	2.6	0.0	37.0	4.5	0.0	0.4	139.5	11.92%
H-NUR	0.0	12.0	0.0	2.0	0.0	0.3	0.0	0.0	14.3	1.22%
H-REH	0.0	16.0	1.0	3.4	2.0	4.9	0.0	0.0	26.3	2.25%
H-MED	0.0	171.3	217.0	2.8	56.9	1.9	0.0	34.1	232.9	19.89%
LAW	1.0	26.8	0.0	1.7	0.0	1.4	0.0	0.0	30.8	2.63%
SPS	0.0	6.0	0.0	0.0	0.0	1.1	0.0	0.0	7.1	0.61%
BISC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%
TOT	5.0	835.7	222.6	85.4	180.8	61.6	2.4	34.5	1,170.9	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: 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	Weighted Res1	Weighted Res3
ASC	\$39,788,117	231	\$39,788,117	231
BUS	\$394,041	19	\$394,041	19
EDU	\$1,474,787	10	\$1,474,787	10
ENG	\$30,480,419	88	\$30,480,419	88
H-NUR	\$177,060	5	\$177,060	5
H-REH	\$2,271,754	11	\$2,271,754	11
H-MED	\$74,527,667	67	\$74,527,667	67
LAW	\$354,182	6	\$354,182	6
SPS	\$411,924	1	\$411,924	1
BISC	\$0	0	\$0	0
TOT	\$149,879,951	438	\$149,879,951	438

Share	Share	Avg Share	
26.55%	52.74%	39.64%	ASC
0.26%	4.34%	2.30%	BUS
0.98%	2.28%	1.63%	EDU
20.34%	20.09%	20.21%	ENG
0.12%	1.14%	0.63%	H-NUR
1.52%	2.51%	2.01%	H-REH
49.72%	15.30%	32.51%	H-MED
0.24%	1.37%	0.80%	LAW
0.27%	0.23%	0.25%	SPS
0.00%	0.00%	0.00%	BISC
100.00%	100.00%	100.00%	TOT

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: Employee Salary Base

Driver P: Employee Salary Base			
Weight	1.0000		
Driver	Emp6		
Driver Description	Total Employee Salary Base	Weighted Total	Shares
ASC	\$87,544,839	87,544,839	37.04%
BUS	\$30,251,549	30,251,549	12.80%
EDU	\$8,637,401	8,637,401	3.65%
ENG	\$24,169,493	24,169,493	10.23%
H-NUR	\$2,701,844	2,701,844	1.14%
H-REH	\$4,518,671	4,518,671	1.91%
H-MED	\$69,969,384	69,969,384	29.61%
LAW	\$7,080,985	7,080,985	3.00%
SPS	\$1,457,454	1,457,454	0.62%
BISC	\$0	0	0.00%
TOT	\$236,331,622	236,331,622	100.00%

P. University-Wide Community Services

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

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

Table 42: University Fund Allocations

	2016-17
Revenues	
Direct to UF, Invest Income, Late Fees, Overheads etc.	19,279,766
UF Recovery	15,839,055
Total UF Revenue	35,118,821
Committed Expenses	
Transfers to Capital	12,343,026
Hold Harmless	12,750,856
Recommended Expenses	
Deferred Maintenance	2,100,000
Library Acquisitions	750,000
Qsuccess & Embedded Counsellors	262,000
ITS Infrastructure Renewal Cash	200,000
ITS Infrastructure Renewal New	300,000
Contingency	1,800,000
VP Research position - 1 year	59,085
Classroom Renewal	1,000,000
PEC	1,200,000
CFREF	800,000
Job Evaluation Project	250,000
Total Committed & Recommended Expenses	33,814,967
Total Remaining to be Allocated	1,303,854

Research Intensity Fund

Starting in the multi-year budget in 2016-17, and in addition to the 3.25% University fund charge, an additional 1% levy has been incorporated to recognize the cost of research. The 1% levy is applied to the revenues of Faculties/Schools as 1% of revenues and then distributed to the Faculties/Schools in proportion to their Tri-council grant revenue shares (Same driver as “C – Provincial Research funding” and “G.1 – Federal Indirect cost of Research”).

Summary

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

Additional Institutional Research & Planning Projects 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 18), 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 19. (2014-15 data were not available at time of publication but are expected soon.)

Figure 18: U15 Graduate Student Financial Support Factsheet

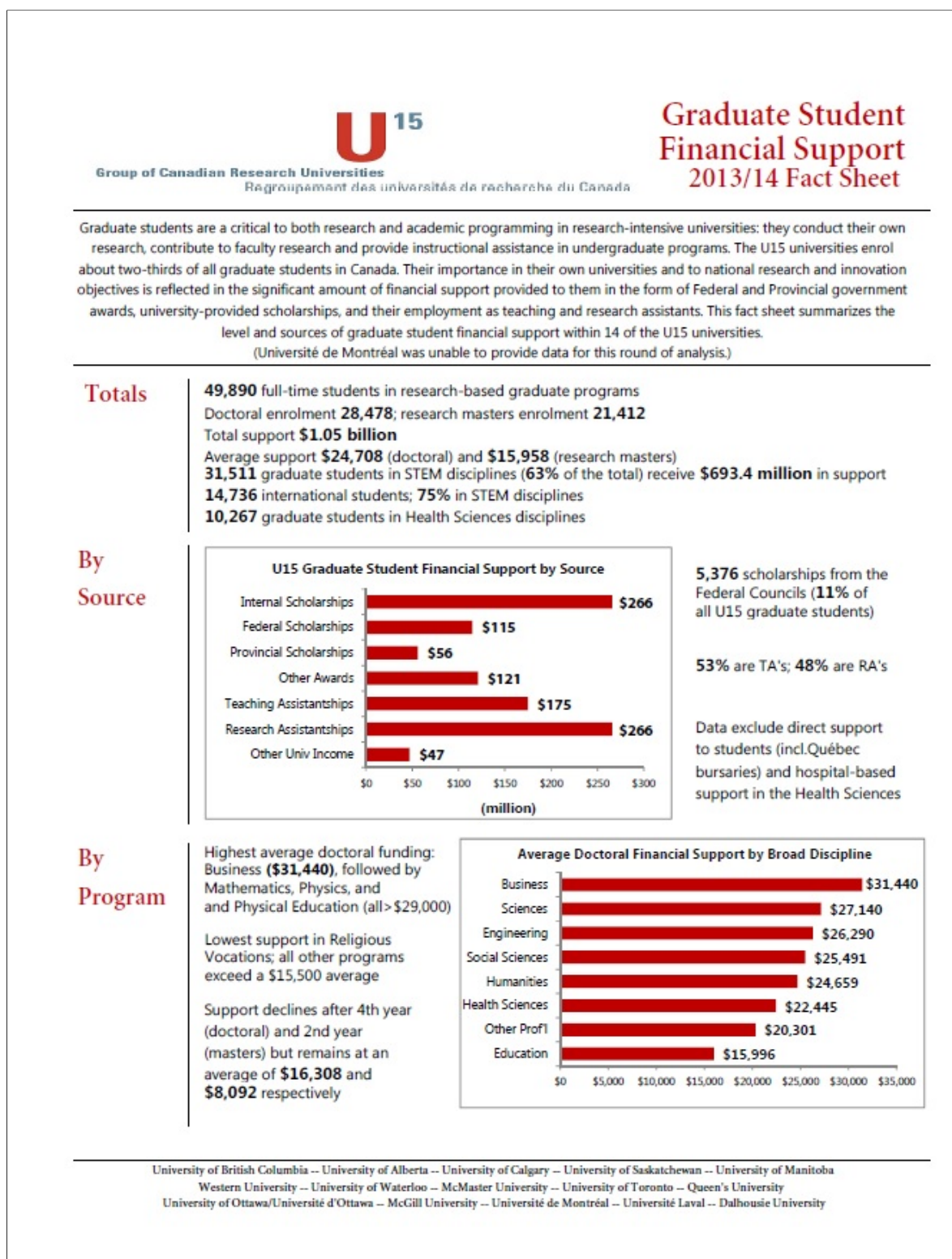
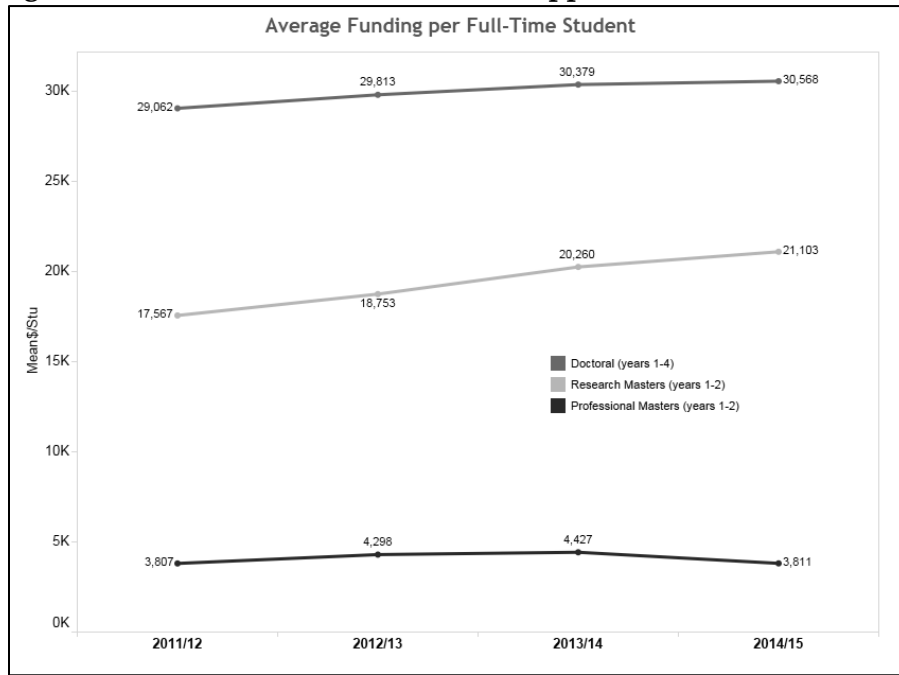
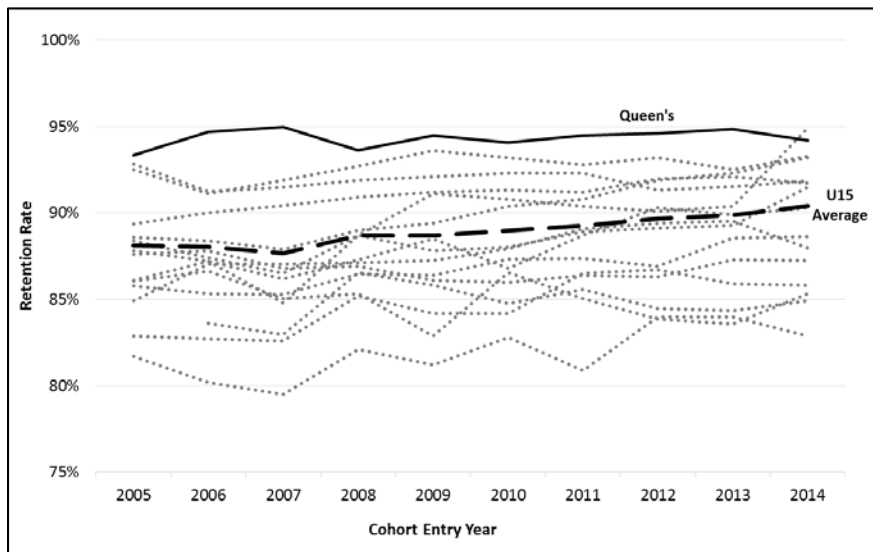


Figure 19: Graduate Student Financial Support at Queen's Over Time

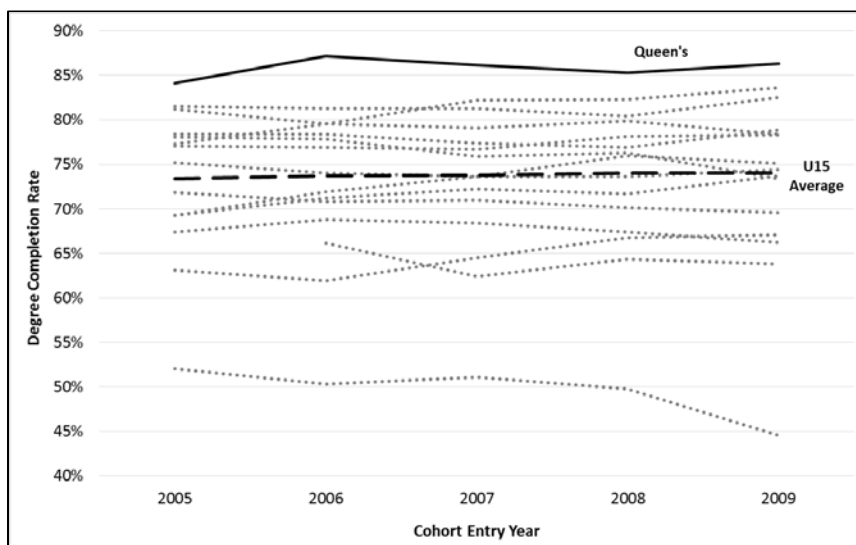


Undergraduate Student Retention and Graduation: Queen's high undergraduate retention and graduation rates are a key component of our definition of student quality. Standardized rates are calculated for all U15 institutions using the methodology developed by the Consortium for Student Retention Data Exchange (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 20: First- to Second-Year Undergraduate Retention Rates at U15 Universities (CSRDE Methodology)



**Figure 21: 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 2016 and (as with NSSE) will do so annually throughout the strategic framework time horizon. Separate versions of the survey ask students in professional masters programs, research masters programs and doctoral programs across all years of study a range of questions about their graduate program including course and program content and focus, interactions with faculty, professional skill development, research and thesis/dissertation experiences, sources of financial support and other aspects of social and academic life. OIRP generates results for Queen's at the program-level (where numbers permit) or broad discipline level that can be compared with results for Ontario, the U15 and Canada overall. The survey findings are provided as part of the QUQAPS data package, they are the basis for two of the metrics in the Strategic Framework, and they are reviewed within the School of Graduate Studies and the Division of Student Affairs to inform policy and service development.

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

Please rate the following dimensions of your program. (Professional Master's, Research Master's, and Doctoral Combined)	Canada (2013)	Ontario (2013)	Queen's		
			2013	2015	2016
The intellectual quality of the faculty	4.15	4.20	4.28	4.26	4.24
The intellectual quality of my fellow students	3.74	3.79	3.91	3.87	3.83
The relationship between faculty and graduate students	3.71	3.68	3.75	3.80	3.73
Overall quality of graduate level teaching by faculty	3.63	3.62	3.60	3.64	3.60
Advice on the availability of financial support	2.90	2.87	2.94	2.97	2.95
Quality of academic advising and guidance	3.28	3.29	3.40	3.43	3.43
Helpfulness of staff members in my program	3.73	3.78	4.04	4.03	4.05
Availability of area courses I needed to complete my program	3.30	3.31	3.30	3.34	3.28
Quality of instruction in my courses	3.61	3.60	3.56	3.60	3.63
Relationship of program content to my research/professional goals	3.47	3.48	3.52	3.51	3.55
Opportunities for student collaboration or teamwork	3.44	3.42	3.43	3.45	3.43
Opportunities to take coursework outside my own department	3.07	3.06	3.08	3.18	3.15
Opportunities to engage in interdisciplinary work	3.11	3.15	3.22	3.24	3.20
Amount of coursework	3.39	3.36	3.36	3.43	3.41

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. 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 Exit Poll was 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. 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 2016-17.

Figure 22: 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

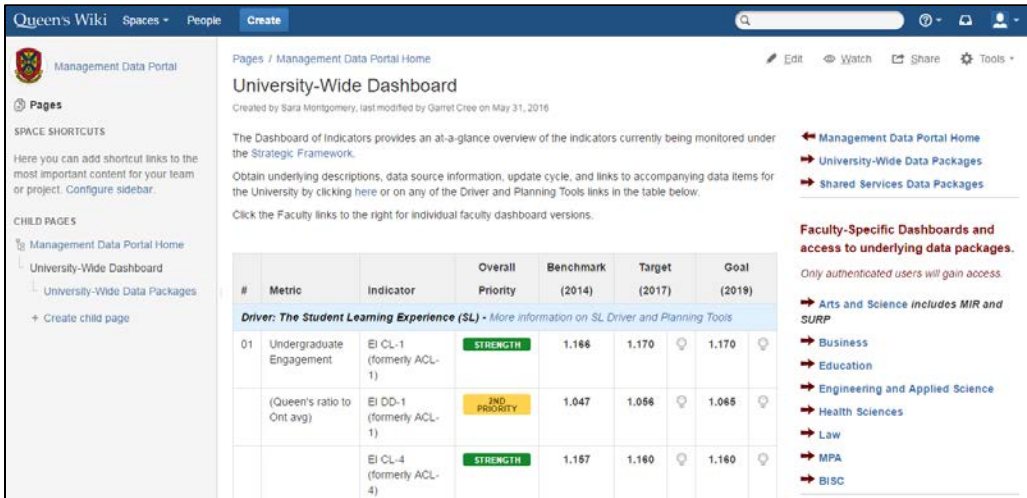
OIRP support to survey projects at Queen's extends in exceptional cases to substantial involvement in projects undertaken by both administrative units and faculty members. Generally speaking, however, and in line with our service standard, OIRP support to student surveys is limited to generating sample 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 Portal: 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 (see Figure 23).

Figure 23: Screenshot of the Management Data Portal (University Dashboard)



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 24). 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 24: 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.

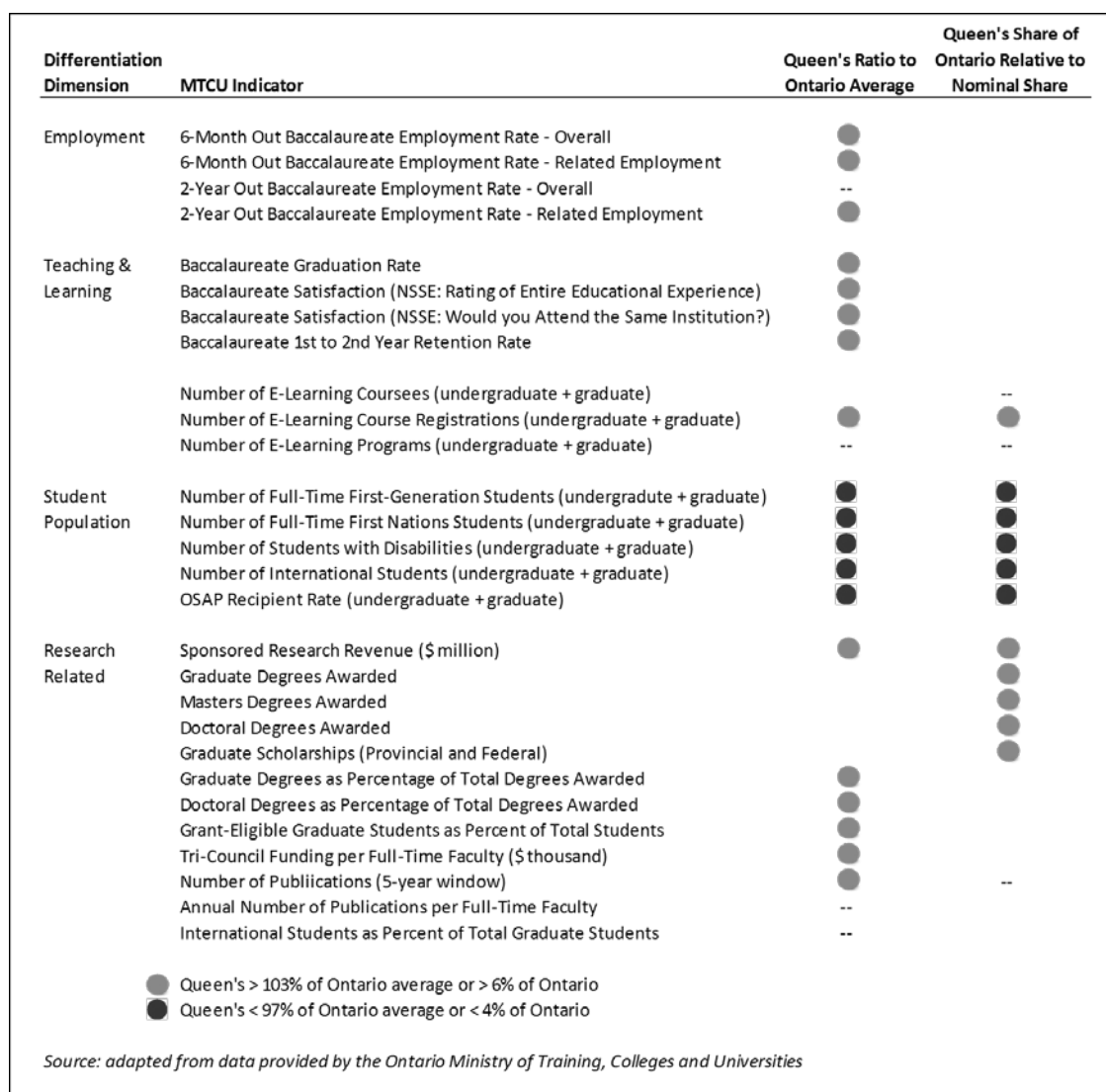
Strategic Mandate Agreements: In 2013, MTCU enunciated a strategy of institutional differentiation. The Ministry required Ontario universities to develop five-year undergraduate and graduate enrolment targets, and to produce reports that highlighted areas of strength aligning with five dimensions of 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.) Universities have not yet been required to formally report progress on or to update their SMAs, although such a formal review/update process is anticipated. Currently, universities submit a transitional joint MYA-SMA submission. OIRP will provide the institution-specific metrics updates at the appropriate time.

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 25 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 25: Queen's in a Differentiated Ontario University Sector



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
Task Force on Quality Indicators

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

Data Submissions to University Rankings Organizations: The Office generates all the faculty, student and research data profiles required for submission of data to the Times Higher Education, QS World University, Shanghai (also known as GRUP and ARWU), 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 26 for Queen’s, available at <http://www.queensu.ca/planningandbudget/cudo>); an amalgamated data file that facilitates institution-by-institution comparisons (CUDO Phase II) is hosted on the COU web site at <http://cou.on.ca/numbers/cudo/>.

Figure 26: Queen's CUDO Launch Page

OFFICE OF Planning and Budgeting

Home Contact Budget Enrolment **Public Accountability and Compliance** Survey Policy, Admin and Results Links

Home » Public Accountability and Compliance » Common University Data Ontario

Search this site... GO

PUBLIC ACCOUNTABILITY AND COMPLIANCE

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

Visit the [Council of Ontario Universities](#) site to compare CUDO data among various Ontario universities.

Common University Data Ontario (CUDO)

[CUDO 2015](#) (PDF 251 KB)

For previous years' CUDO, see below

Contents:

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

Internal and External Information Requests: The Office fulfills more than a hundred information requests annually. These requests 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: 2016-17 Budget Report

BUDGET REPORT

2016-17

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Appendix 1: Enrolment Report (To go to Senate for Approval April 19th)

Executive Summary

The multi-year budget presented in this report includes the 2016-17 operating budget and projections for 2017-18 and 2018-19. The Board is being asked to approve the 2016-17 operating budget. The University is projecting a balanced budget for fiscal 2016-17 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 2015 with Senate's approval of the enrolment plan for 2016-17 and of changes to the previously approved plan for 2015-16. The shared services developed their budgets over the summer while at the same time the budget model was updated with revised revenue projections based on the enrolment plan. Shared Service units presented their budgets to PACB in early fall after which 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 determined 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, including the impact of increased going concern payments. Solvency relief has been extended to the next valuation of August 2017. All units have been instructed to plan and budget for an additional 4.5 percent 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, if required. In order to mitigate the effect of the pension plan on the operating budget, the University has negotiated a commitment by its unions to participate in a project to design and build a new Ontario University Jointly Sponsored Pension Plan, which would have a permanent solvency exemption.

Significant characteristics of the 2016-17 to 2018-19 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 2016-17 in line with the recommendations of the University's Strategic Enrolment Management Group, with flow through in 2017-18 and 2018-19, in line with Faculties' enrolment projections;

- Enrolment growth assumed to be fully funded at the graduate and undergraduate levels;
- Tuition fee increases compliant with the provincial government's current tuition framework, including tuition set aside requirements;
- Additional revenue contributed by new residences;
- Limited utilization of carry-forward, and cash reserves to balance and support priorities.
- Increase of 4% in shared service budget allocations is planned for 2017-18.

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 outcomes from the formula funding review undertaken by the government in 2015-16 and the pending announcement of the new tuition fee framework for 2017-18 forward;
- Collective agreements will be due for renegotiation in the final year of the three-year planning timeframe;
- Pension solvency;
- Significant investment required to support both physical and technology-related infrastructure renewal;
- Market volatility risk on income from the PIF.

The 2016-17 budget reflects no deficit after the draw-down of reserves. Of this draw-down, \$15.5M is forecast unit spending in excess of budget allocations and additional unit budgeted revenues, with an additional \$0.9M draw-down of central cash reserves related to non-recurring expenditures on the talent management initiative and support for student aid. 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 94% of revenue in the Operating Budget is derived from student enrolment in the form of operating grants from the government (base operating grant plus many smaller targeted funding envelopes) and student tuition. Much of this revenue stream is directed and regulated by government, with limited flexibility for universities to increase revenue. Recent public policy has limited funding increases to enrolment growth and further substantial enrolment growth is unlikely in the future. In 2015-16, a funding model review was undertaken by the Ministry of Training, Colleges and Universities (MTCU). The review consultation paper, released in April 2015, stated that the \$3.5 billion invested by the provincial government would “remain stable”, which is to say it was not projected to increase in the foreseeable future. The report of this review proposed that, in the future, grant funding should be more strongly linked to outcomes, rather than solely to enrolment, but there are as yet no details on how this might be done.

For the three-year planning period to 2018-19, the University is committed to balanced budgets, with flexibility in the form of a contingency fund, increased investment in infrastructure renewal, and continued support for key functions in the shared services, all balanced by ensuring that sufficient incremental revenue remains in the Faculties to support the academic and research missions of the University. The need to diversify revenue remains pressing. The pension solvency issue is also being addressed to ensure long term financial sustainability.

The government announced a four-year tuition framework in March 2013. This limited tuition fee growth to an institutional average of 3%, 2% lower than the previous framework. In 2016-17 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 2016-2017, which has provided certainty around funded graduate growth until 2016-17. Queen's did very well and secured enough spaces to fully fund the planned growth in graduate programs. Current graduate targets extend into the future and could be linked to the outcomes of the funding model review, which is yet to be determined. 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 almost at the start of the fourth year of the activity-based budget model. The 2016-17 budget year is the second year of the attenuated Hold Harmless gap calculated as a proportion of the final 2013-14 Hold Harmless payments. In 2015-16, the gap was funded at 90%, following which it will be 75% in 2016-17, 60% in 2017-18, 30% in 2018-19, and zero thereafter. Thus 2019-20 will see the end of formulaic hold harmless, although allocations from the University Fund will continue, on a case-by-case basis.

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 of space as a scarce resource. This change has had a significantly positive impact on space utilization and accountability.

The net budgets (gross revenues less all indirect costs) of the Faculties and Schools support the direct costs of these units, including, of course, the provision of their 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, flows into the University Fund, along with allocations from Faculties and Schools. The Fund (projected to be over \$35.0M in 2016-17) is being used to support the cost of transfers from Operating to Capital, payments to Faculties and Schools to avoid disruptions that could otherwise accompany the introduction of a new budget model (i.e., the attenuated Hold Harmless payments), infrastructure renewal, classroom renewal, 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, however, expected to encourage Faculties and Schools to increase revenue and constrain costs, enhancing financial opportunities within their academic units and to the University as a whole.

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

A review of the budget model was undertaken in 2015-16, which was consistent with our commitment to review the model after three years. A committee was struck and held a number of meetings working as a cooperative and collaborative group, with all members having equal input. In tandem with the internal review, the University engaged Huron Consulting Group, a firm with considerable experience working with universities that have adopted similar budget models, to conduct an external review. The resulting report, incorporating both the internal and external review, was presented at the May Board meeting. Recommendations stemming from the report will be implemented as appropriate.

3. The 2016-17 to 2018-19 Operating Budget

The proposed operating budget for 2016-17 to 2018-19 continues to be based on the new budget model, which provides greater transparency and predictability, and a financial structure that encourages and rewards innovation, revenue growth and efficiency.

The proposed 2016-17 budget is balanced. The budget does include a relatively modest planned draw-down of carry-forward reserves to fund one-time expenses over the base-operating budget, and will not, therefore, lead to a structural deficit in future years.

The proposed operating budget for 2016-17 to 2018-19 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 2016-17 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 2016-17 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****2016-17 to 2018-19 Operating Budget (\$M)**

	Budget 2015-16	Budget Variance	Budget 2016-17	Budget 2017-18	Budget 2018-19
REVENUE					
Student Fees	\$ 271.7	\$ 20.2	\$ 291.9	\$ 307.6	\$ 319.9
Government Grants	\$ 204.5	\$ 3.8	\$ 208.3	\$ 211.0	\$ 213.4
Unrestricted Donations	\$ 1.3	\$ -	\$ 1.3	\$ 1.3	\$ 1.3
Other Income	\$ 7.5	\$ (2.0)	\$ 5.5	\$ 5.6	\$ 5.8
Research Overhead	\$ 4.0	\$ (0.4)	\$ 3.6	\$ 3.6	\$ 3.6
Investment Income	\$ 12.5	\$ (0.3)	\$ 12.2	\$ 12.4	\$ 12.4
TOTAL OPERATING REVENUES	\$ 501.5	\$ 21.3	\$ 522.8	\$ 541.5	\$ 556.4
EXPENSE					
Faculties and Schools Allocations	\$ 295.7	\$ 15.1	\$ 310.8	\$ 321.5	\$ 326.8
Shared Services Allocations	\$ 127.1	\$ 3.0	\$ 130.1	\$ 134.8	\$ 137.9
Undergraduate & Graduate Student Aid	\$ 30.9	\$ 0.7	\$ 31.6	\$ 30.9	\$ 30.9
Administrative Systems	\$ 2.1	\$ -	\$ 2.1	\$ 2.1	\$ 2.1
Utilities	\$ 16.8	\$ (0.7)	\$ 16.1	\$ 15.8	\$ 16.4
Infrastructure Renewal	\$ 2.3	\$ 2.6	\$ 4.9	\$ 7.4	\$ 8.6
Strategic Priorities & Compliance	\$ 1.0	\$ 1.2	\$ 2.2	\$ 0.7	\$ 0.7
Contingency	\$ 1.8	\$ -	\$ 1.8	\$ 2.8	\$ 2.8
Flow Through Expenses, net of recoveries	\$ 10.4	\$ (1.3)	\$ 9.1	\$ 9.2	\$ 9.4
Indirect Costs of Research to External Entities	\$ 1.4	\$ -	\$ 1.4	\$ 1.4	\$ 1.4
<i>To Be Allocated</i>	<i>\$ -</i>	<i>\$ 1.3</i>	<i>\$ 1.3</i>	<i>\$ 3.2</i>	<i>\$ 7.9</i>
TOTAL OPERATING EXPENDITURES	\$ 489.5	\$ 21.9	\$ 511.4	\$ 529.8	\$ 544.9
Net Surplus before Capital Expenditures	\$ 12.0	\$ (0.6)	\$ 11.4	\$ 11.7	\$ 11.5
Transfer to Capital Budget	\$ 12.3	\$ -	\$ 12.3	\$ 11.7	\$ 11.5
Unit Expenses greater than Budget Allocation	\$ 11.4	\$ 4.1	\$ 15.5	TBD	TBD
Net Budget Surplus (Deficit)	\$ (11.7)	\$ (4.7)	\$ (16.4)	\$ -	\$ -
Draw down of Central Cash Reserves*	\$ 0.3	\$ 0.6	\$ 0.9	\$ -	\$ -
Draw down of Unit Carryforward balances	\$ 11.4	\$ 4.1	\$ 15.5	TBD	TBD
Net Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -

*The drawdown of cash reserves is for Talent Management Initiative and support for Student Aid.

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

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

	Budget 2016-17
Centrally budgeted revenues	\$ 522.8
Unit budgeted revenues over and above central allocations	\$ 32.0
TOTAL OPERATING REVENUES	\$ 554.8
EXPENSE	
Faculties and Schools Allocations*	\$ 310.8
Shared Services Allocations	\$ 130.1
Unit expenses greater than allocation	\$ 47.5
Undergraduate & Graduate Student Aid	\$ 31.6
Administrative Systems	\$ 2.1
Utilities	\$ 16.1
Infrastructure Renewal	\$ 4.9
Strategic Priorities & Compliance	\$ 2.2
Contingency	\$ 1.8
Flow Through Expenses, net of recoveries	\$ 9.1
Indirect Costs of Research to External Entities	\$ 1.4
<i>To Be Allocated</i>	\$ 1.3
TOTAL OPERATING EXPENDITURES	\$ 558.9
Net Surplus before Capital Expenditures	\$ (4.1)
Transfer to Capital Budget	\$ 12.3
Net Budget Surplus (Deficit)	\$ (16.4)
Draw down of Central Cash Reserves**	\$ 0.9
Draw down of Unit Carryforward balances	\$ 15.5
Net Surplus (Deficit)	\$ -

* For the purpose of the financial statements the budget allocation of \$3.0M 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 Talent Management Initiative and support for Student Aid.

TABLE C – OPERATING BUDGET BY REVENUE AND EXPENSE

2016-17 Queen's University Operating Budget (000's)	
REVENUE	
Grants and Contracts	215,483
Fees	303,875
Sales and Service	8,972
Other	12,517
Donations	1,582
Investment Income	12,398
	554,827
EXPENSES	
Salaries and benefits	378,585
Supplies and other expenses*	83,661
Student Assistance	37,217
Externally Contracted Services	9,849
Travel	8,636
Utilities and Insurance	18,787
Renovations and Alterations	8,812
Contingency	7,572
Interfund Transfers out / (in)	18,047
	571,165
Surplus / (deficit)	(16,338)

**For the purpose of the financial statements the budget allocation of \$3.0M to BISC (included in Supplies & other expenses above) is netted against revenues in the operating fund as this revenue is reported by the ISC.*

3.1 Budget Strategy

As mandated by the Board, Queen's is projecting a balanced budget throughout the multi-year budget timeframe. The University went through an extensive budget planning process to determine a strategy to achieve a balanced budget. The "to be allocated" line represents unallocated University Fund monies. As part of the New Budget Model Review, a recommendation was made to remove ongoing commitments against the University Fund by charging these base commitments within the budget model to the Faculties within the appropriate cost bin. For 2016-17, as a result of the second year of the attenuated hold harmless gap payments and as an initial step in alleviating the University Fund of ongoing allocations, the amount of the "to be allocated" has grown, and this growth will continue in future years.

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

- Contingency
- The attenuated Hold Harmless Gap from 2013-14
- Deferred maintenance
- Board priorities and compliance requirements

New Allocations identified as priorities for support in 2016-17 and onward include:

- Health, Wellness and Innovation Centre
- QSuccess and Embedded Counsellors in Student Support Services
- Classroom Renewal
- Research support for Canada First Research Excellence Fund submission

The continued allocations that began in 2015-16 along with the additional new allocations in 2016-17 are being made to address risks that were identified in the budget planning process. A contingency budget of \$1.8M was kept flat from 2015-16. As a step towards implementing the recommendations from the New Budget Model Review Report to reduce the ongoing commitments from the University Fund, the \$2.13M related to Administrative Systems was removed from the \$4.43M allocation for infrastructure renewal and is now attributed as a cost to the Faculties in the Budget Model. In addition, the amount set aside for infrastructure renewal increased as a result of the new allocations shown above along with an increase of \$0.3M for ITS infrastructure renewal. In addition, to new allocations identified above, the Strategic Priorities and Compliance increased by \$0.75M for Library Acquisitions to address, at least partially, the impact of the adverse exchange rate fluctuations.

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. The 1% levy is 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 2016-17 budget reflects a deficit of \$0.9M 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 talent management initiative and one-time funding for student assistance. The final two years have no draw-down of central cash reserves planned. A draw-down of \$15.5M from unit carry-forward balances is projected for 2016-17 based on the units' budget submissions. This draw-down of carry-forwards represents 2.7% of total unit expenditures and the accumulated departmental carryforward balance as per the 2014-15 audited financial statements is \$134.1M. 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 considerably less than those projected because of in-year savings on salaries due to turnover, or lower than expected expenses against contingency lines; our expectation is that the actual draw-down will be much lower in 2016-17 as well. The unit draw-downs in 2017-18 and 2018-19 are still to be determined. The preliminary projections based on the multi-year budget submissions that were submitted during the 2016-17 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 which started on September 1, 2015.

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 transition to the planned shared service budget allocation increase of 4% in 2017-18. In addition, units are funding transition measures to move towards balanced budgets and funding one-time expenses such as capital renovations. It is not unreasonable that units will build and reduce carry forward reserves to meet operational and strategic opportunities and challenges. We will nonetheless continue to ensure that ongoing base commitments are not made against these cash reserves. Those portfolios with structural deficits will be expected to continue to reduce expenditures or increase revenues to bring their operations into balance with their annual budget envelope. The University will continue to monitor the draw-down of carry-forward reserves to ensure units are using these funds to transition to a sustainable budget.

3.3 Risks

The 2016-17 to 2018-19 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 will continue to undertake in 2016-17
- Expirations of collective agreements in the last year of the three-year planning timeframe
- Pension solvency
- Significant investment in physical and technological infrastructure renewal
- Continued volatility in capital markets

4. Discussion of Major Revenues and Expenditures

4.1 Revenues

Enrolment

The recommendations from the Strategic Enrolment Management Group for enrolment in 2016-17 and 2017-18 are included as Appendix A of this report, together with the initial proposals from Faculties and Schools for 2018-19. The recommended enrolment plan for 2017-18 and the recommended changes to the previously approved enrolment plan for 2016-17 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 19, 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 2016-17 to 2018-19 operating budget incorporates the recommendations for 2016-17 and 2017-18 and the initial proposals for 2018-19.

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 39.9% of budgeted operating revenues in 2016-17 down from 40.8% in 2015-16. The Government fully funded actual undergraduate growth for fiscal year 2015-16. Queen's 2016-17 to 2018-19 Operating Budget incorporates enrolment growth at the undergraduate level with the flow through of this enrolment growth into 2017-18 and 2018-19. 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. The impact of the funding formula review undertaken by the Government is still unclear.

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.

TABLE D – PROVINCIAL GOVERNMENT GRANT REVENUE

Provincial Government Grant Revenue (000,000's)

	Budget 2015-16	Actuals 2015-16	Budget 2016-17	Y/Y Budget Change	Budget 2017-18	Budget 2018-19
Operating Grants						
Basic Operating Grant (BOG)	\$ 143.4	\$ 143.8	\$ 143.7	\$ 0.3	\$ 143.7	\$ 143.7
Teacher Education	\$ 4.5	\$ 4.7	\$ 4.6	\$ 0.1	\$ 4.6	\$ 4.6
Performance Fund Grant	\$ 2.0	\$ 2.2	\$ 1.8	\$ (0.2)	\$ 1.8	\$ 1.8
U/G Accessibility Funding	\$ 13.9	\$ 14.8	\$ 16.9	\$ 3.0	\$ 17.9	\$ 19.2
Graduate Accessibility Funding	\$ 11.1	\$ 9.1	\$ 11.3	\$ 0.2	\$ 13.0	\$ 14.0
Quality Improvement Fund	\$ 6.9	\$ 6.9	\$ 6.9	\$ -	\$ 6.9	\$ 6.9
Research Infrastructure	\$ 1.8	\$ 1.7	\$ 1.7	\$ (0.1)	\$ 1.7	\$ 1.7
Ontario Operating Grants	\$ 183.6	\$ 183.2	\$ 186.9	\$ 3.3	\$ 189.6	\$ 191.9
Earmarked Grants						
Tax Grant	\$ 1.4	\$ 1.6	\$ 1.6	\$ 0.2	\$ 1.6	\$ 1.7
Special Accessibility	\$ 0.4	\$ 0.8	\$ 0.7	\$ 0.3	\$ 0.7	\$ 0.7
Regional Assessment Resource Centre	\$ -	\$ 1.2	\$ -	\$ -	\$ -	\$ -
Targetted programs*	\$ 9.0	\$ 9.2	\$ 9.0	\$ -	\$ 9.0	\$ 9.0
Clinical Education Funding	\$ 0.6	\$ 0.6	\$ 0.6	\$ -	\$ 0.6	\$ 0.6
Total Earmarked Grants	\$ 11.5	\$ 13.4	\$ 11.9	\$ 0.5	\$ 11.9	\$ 12.0
Total Provincial Grants	\$ 195.1	\$ 196.6	\$ 198.8	\$ 3.8	\$ 201.5	\$ 203.9

* 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 2016-17, the total FICP grant has been projected to be \$9.5M. The federal funding received by

Queen's faculty members that this grant supports is approximately \$53.5M. This has increased from last year's number of \$47.5M due to a slight net increase in our share of the tri-council sponsored research funding envelopes. The FICP grant is based on a three-year average of sponsored research funding. Any changes in this funding year over year will result in a resultant change 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 2016-17 budget, we have been required to reduce the typical rate of increase across all programs to accommodate the institution-wide cap. These budget projections use tuition fee increases as approved at the March Board of Trustees meeting (see Appendix B).

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.

The tuition fee framework expires at the end of 2016-17. For 2017-18 and 2018-19 an overall cap of 3% has been maintained and we believe this is a reasonable planning assumption. Budgets for those years will be adjusted during the next planning cycle when the new tuition fee framework is announced if it varies from the current framework.

4.1.4 Investment Income: Global Financial Market Conditions

Market volatility can have a significant impact on investment holdings and financial planning. Although the University has largely recovered from the 2008 decline in the financial markets, its investment holdings remain susceptible to further volatility.

The University has two investment portfolios, the Pooled Endowment Fund and the Pooled Investment Fund, which now total over \$1 billion.

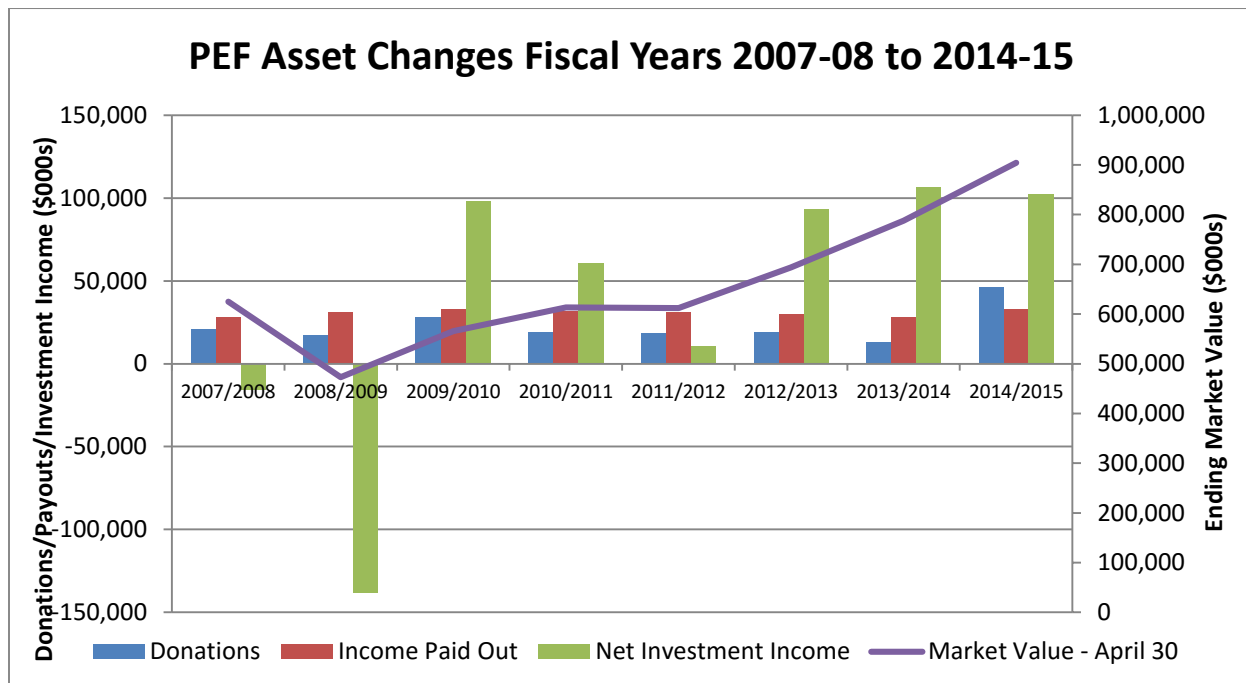
The Pooled Endowment Fund ("PEF") is an investment pool composed of funds that have been designated for University Endowment accounts. Donations received by the University are invested in the PEF and each year certain amounts are withdrawn according to the spending policy. These annual withdrawals ("payouts")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

The Pooled Investment Fund ("PIF") is made up of reserve funds and unspent balances. As the PIF's primary objective is to preserve the nominal capital of the fund, the decision was made to reduce the operating budget reliance on income from the PIF, commencing in 2012-13. As a result, the budgeted income from the PIF was set at \$4.2 million. For the coming year, and in light of a recent increase in capital held in the PIF, the budgeted income has been increased to \$5.2 million in 2016-17 and the two subsequent years. This change is reflected in the three-year budget.

Investment Fund balances are shown in the table below:

Investment Portfolios (000's)				
	Market Value April 30, 2013	Market Value April 30, 2014	Market Value April 30, 2015	Proj. Market Value April 30, 2016
Pooled Investment Fund (PIF)	156,463	177,054	192,423	210,000
Pooled Endowment Fund (PEF)	694,010	787,474	896,352	900,000
Total	850,473	964,528	1,088,775	1,110,000

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 2014-15 fiscal year was \$896 million. The estimated market value for the end of the 2015-16 fiscal year is roughly \$900 million.



The PEF income payout is approved annually by the Investment Committee of the Board of Trustees and is based on a hybrid formula, which is meant to preserve capital for inflationary increases while producing a substantial level of income to support current operations. Because the hybrid formula is

weighted 70% on the previous year's payout adjusted for inflation, and 30% on the most recent calendar year's ending market value, there is a significant smoothing effect and the full impact of market movements is not felt immediately. The University recently completed a thorough review of its spending policy, and in March 2016 the Board approved a three-year adjustment to the PEF payout for 2016-17, 2017-18 and 2018-19 that maintains the hybrid formula and implements a long-term payout target of 4.0%. The formula results in a payout of 11.25 cents per unit for 2016-17, which represents an 8.6% increase from the 2015-16 payout of 10.36 cents per unit.

The table below shows the actual and projected income from the PEF based on the Board approved payout, as well as additional annual withdrawals to support the operating budget. 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).

Projected Endowment Income

(\$Millions)	2015-16	2016-17	2017-18	2018-19
General Operating Income	7.2	5.7	5.9	6.1
Student Assistance	12.5	13.6	14.3	14.9
Chairs, Departmental and Other funds	13.4	14.6	15.3	15.9
Total Projected Endowment Income	33.1	33.9	35.5	36.9

Projected Payout rate per Hybrid Formula (dollars)	0.1036	0.1125	0.1182	0.1228
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4.2 Expenditures

4.2.1 Allocations

Figure 1 below shows a breakdown of budget allocations in the 2016-17 Operating Budget. Two-thirds of the operating budget is allocated directly to support the academic enterprise through allocations to the Faculties and Schools and student assistance. A transfer to capital from operating is required to support previous internal loan decisions as well as to cover the cost of debt repayment on large capital and information technology projects.

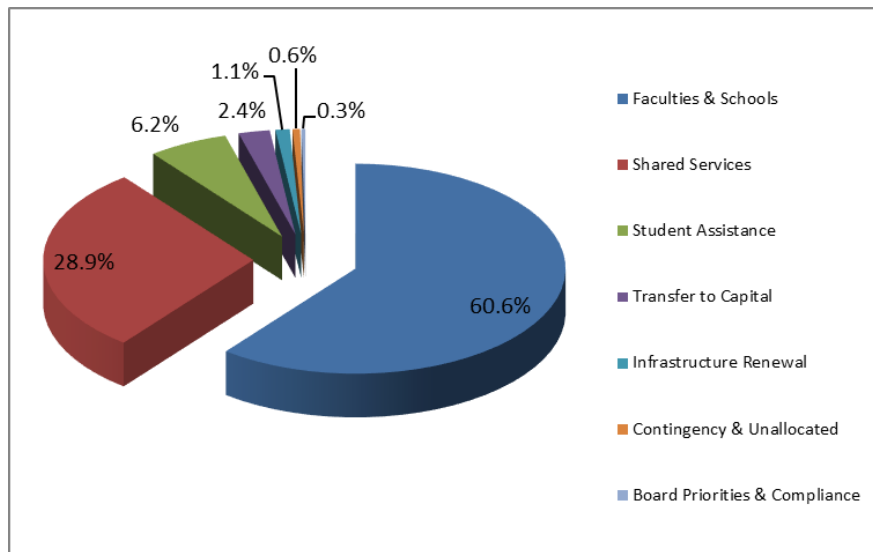
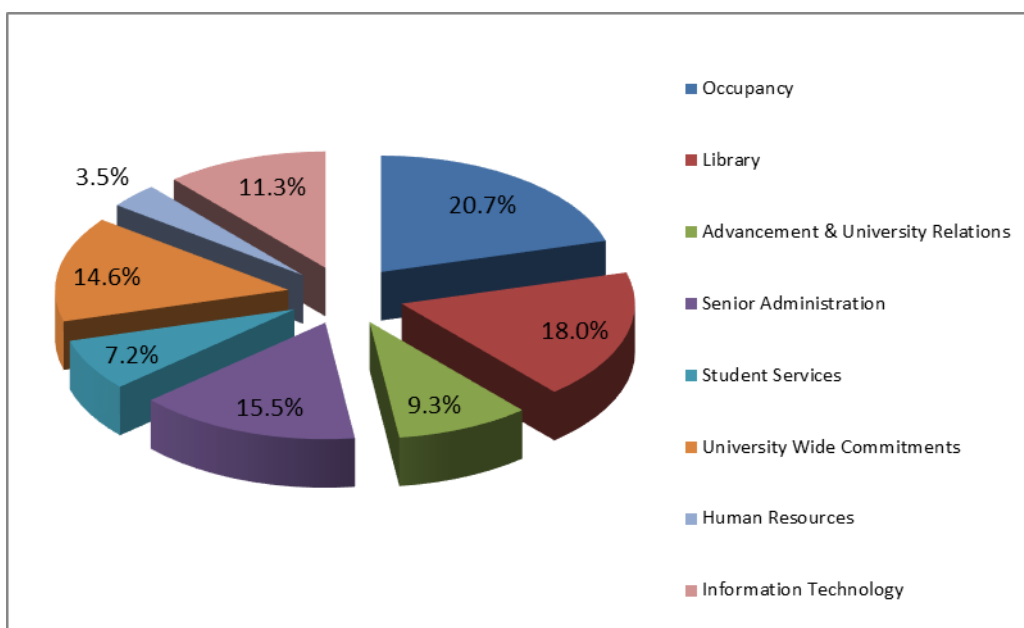
Figure 1 Budget Allocations to Major Expenditure Areas

Figure 2 shows a further breakdown of the Shared Service allocations. Many expenses included in Shared Services directly support academic programs and other initiatives in the Faculties, Schools. The Library and Student Services together represent 25.2% of Shared Service allocations with Information Technology Services and Occupancy costs representing 11.3% and 20.7% of allocations respectively.

Figure 2 Detailed Shared Service Budget Allocations

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

Occupancy Costs	\$M	%
Utilities	16.1	42.2%
Operations/Maintenance	15.9	42.0%
Deferred Maintenance	4.2	11.1%
Solid Waste	0.5	1.4%
Insurance (Net of recoveries)	1.1	2.8%
Taxes(Net of Grant Received)	0.2	0.6%

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

The University Fund is also being used to support transfers from the operating budget to the capital budget to support internal loans for capital and technology projects. Other allocations support strategic priorities, including infrastructure renewal to support deferred maintenance and technology infrastructure, Board priorities and compliance, and the creation of a university contingency fund. The contingency fund is needed to provide flexibility and to mitigate any in-year risks or capitalize on any opportunities that may arise.

In 2017-18 and 2018-19 the amount of the contingency was increased to \$2.8M. In part, this increase was made to provide protection against capital volatility in the projected revenue increase from the Pooled Investment Fund, which was, as noted above, a result of a transfer of additional cash into the Pooled Investment Fund. The additional \$1M of contingency will be held to mitigate the risk that the additional investment income is not realized.

Approximately \$9.1M in expense is shown as flow-through expenses. These occur in units that receive direct revenues related to their services. An example of this is net expenses in Athletics or Student Health, which are offset by the revenues from membership fees, Ontario Health Insurance billings, and Student Activity Fees. Approximately \$4.6M in overhead revenue recovered from the University ancillary units (at this time predominately from Residences) is netted against flow-through expenses in the budget presented. As part of the review of ancillary units the university undertook, these units will now contribute a flat 5% of revenue as overhead to the University, which will result in an increase in the overhead recovery. The dividend contributions grouped in Other Income have been rationalized with the change in overhead resulting in Other Income showing a decline. This change resulted in there being no net effect on the budget for 2016-17.

4.2.2 Student Financial Assistance

As part of the Tuition Policy Framework, all universities must commit to the Student Access Guarantee (SAG), which guarantees that all Ontario students in need will have access to resources to cover tuition, books and mandatory fees. The Framework also stipulates that universities must continue to invest in need-based financial assistance by ensuring a portion of additional revenue resulting from tuition fee increases is set aside for this purpose; the current set-aside requirement is 10% of tuition fee increases.

Queen's has had a long-standing commitment of addressing both quality and accessibility at the undergraduate and graduate level through a well-funded student assistance strategy. The student assistance operating budget allocation has increased from \$17M in 2000-01 to \$31.6M in 2016-17.

The 2016-17 Operating Budget provides for a one-time \$0.7M incremental allocation to undergraduate student aid over the 2015-16 level. A student aid task force was convened during 2015-16 to undertake a review of student financial assistance at the University in an effort to ensure it has remained competitive amongst our peer institutions, and the additional one-time funding will be used, if required, to help implement any potential changes coming out of the review. In addition, the March 2016 Ontario Budget announced a significant re-packaging of financial aid for Ontario post-secondary students that will come into effect in 2017-18. It is not yet clear what the impact will be for universities. As we learn the details, we shall implement any changes that become necessary at the same time we also implement any recommendations from the task force that are accepted.

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 \$13.6M 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	June 30, 2018
Kingston Technicians	CUPE 254	June 30, 2018
Library Technicians	CUPE 1302	June 30, 2018
Academic Assistants	USW 2010-01	Aug 31, 2016
General Support Staff	USW 2010	December 31, 2018
Queen's University Faculty Association	QUFA	April 30, 2019
Registered Nurses & Nurse Practitioners	ONA 67	March 21, 2017
Graduate TA's / TF's	PSAC 901-1	April 30, 2017
Allied Health Care Professional FHT	OPSEU 452	In collective bargaining
Post Doctoral Fellows	PSAC 901-2	June 30, 2016

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 were filed on a smoothed basis.

The annual special payments to fund the going concern deficit amount to \$20.7M effective September 1, 2015, an increase of \$6.3M over the previous special payments of \$14.4M annually.

At the time of the 2011 valuation, the University qualified for Stage 1 temporary solvency relief under provincial pension regulations and was thus exempt from solvency payments for three years. On the basis of the changes that were made to the pension plan in 2011, Queen's received Stage 2 solvency relief which allowed the solvency payments to be amortized over 10 years as opposed to five. These additional payments would have commenced in September 2015, but changes to the Pension Benefits Act provided the University with the option to take advantage of an additional three-year extension to pension solvency relief and amortize the solvency deficit over the remaining seven years of Stage 2 relief. Queen's has taken advantage of the extended period of solvency relief. Based on current projections, the solvency payments that Queen's will be required to make commencing September 1, 2018 amount to approximately \$19M annually.

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

The Revised Pension Plan of Queen's University is not financially sustainable, and the University is committed to examining all options to rectify this. During the round of collective bargaining that was completed in the summer of 2015, the University and all its unions committed to participating in the project to design and build a new jointly sponsored pension plan (JSPP) for Ontario universities. The project is being jointly sponsored by the Council of Ontario Universities (for the employers) and the Ontario Confederation of University Faculty Associations (for the employees). If the project is successful, the Revised Pension Plan of Queen's University would be merged with the new JSPP. One condition for this to occur would be agreement from the Government of Ontario that the new JSPP will have a permanent exemption from solvency payments. If the project to establish a JSPP is not successful, Queen's and its unions are committed to exploring merging with another JSPP that will provide a solvency exemption, and failing that, to discussing and negotiating such changes as may be needed to support the financial sustainability of the pension plan. Any change to the QPP will be collectively bargained, and merging it with a JSPP will be done in full compliance with the legislative framework for members to express consent. Any pension currently under payment is guaranteed never to reduce.

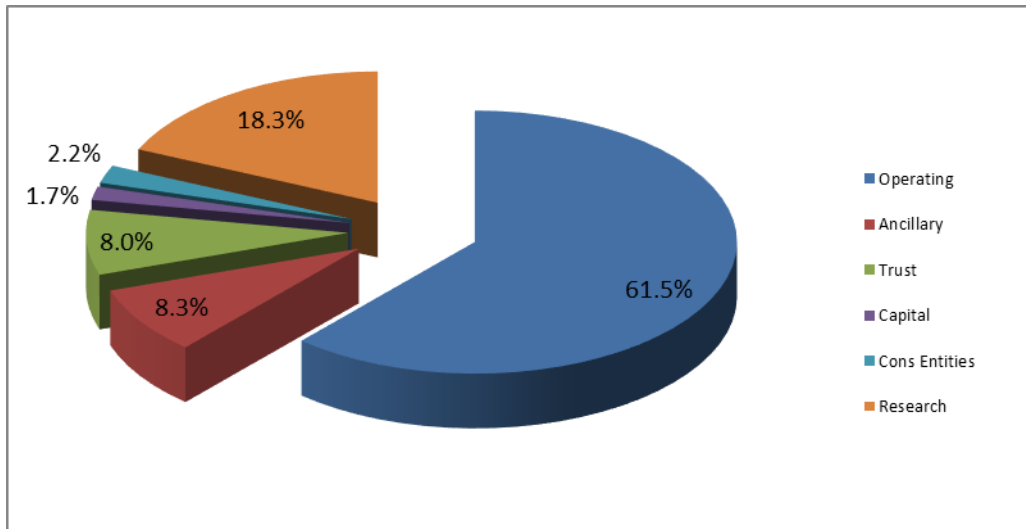
5.0 Broader Financial Picture

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

Total university revenues and expenses are captured in several funds: Operating; Ancillary; Research; Consolidated Entities; Trust and Endowment; and Capital. The expenditures accounted for in Research, and Trust and Endowment Funds are substantially dictated by the grantors and donors. Therefore, the flexibility that Queen's has in supporting the academic enterprise and managing its operations is within the Operating Budget.

The following chart is for illustrative purposes only and shows the approximate percentage of university expenditures in each fund. The percentages are based on the 2014-15 expenditures.

Consolidated Expenditures by Fund



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

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

5.1 Capital Budget

Capital expenditures funded from the Operating Budget are shown as *Transfer to Capital Budget* and are itemized in Table 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 policy on internal loans was approved by the Board of Trustees in 2013-2014, which requires Capital Assets and Finance Committee approval of any new internal loans.

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

TABLE E: CAPITAL BUDGET ALLOCATION

Queen's University Capital Budget Allocations from Operating				
	Budget 2015-16	Budget 2016-17	Budget 2017-18	Budget 2018-19
Grant Revenue				
MTCU Facilities Renewal Fund	\$ 1,086	\$ 3,457	\$ 2,462	\$ 3,282
MTCU Graduate Capital	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700
Total Revenue	\$ 2,786	\$ 5,157	\$ 4,162	\$ 4,982
<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	\$ -
Chernoff Hall	\$ 900	\$ 900	\$ 900	\$ 900
Electrical Substation	\$ 900	\$ 900	\$ 900	\$ 900
CoGeneration Facility	\$ 1,064	\$ 1,064	\$ 1,064	\$ 1,064
Tools for Research Administration at Queen's (TRAQ)	\$ 640	\$ 640	\$ -	\$ -
Boiler #8	\$ 167	\$ 167	\$ 167	\$ 167
<u>Deferred Maintenance</u>				
MTCU Facilities Renewal Fund	\$ 1,086	\$ 3,457	\$ 2,462	\$ 3,282
Total Expenses	\$ 15,129	\$ 17,500	\$ 15,865	\$ 16,463
	\$ -	\$ -	\$ -	\$ -
Budget Surplus (Deficit)	\$ (12,343)	\$ (12,343)	\$ (11,703)	\$ (11,481)
Transfer from Operating Budget	\$ 12,343	\$ 12,343	\$ 11,703	\$ 11,481
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 \$4.9M in infrastructure renewal funding from the University Fund. The transfer to capital will fall from \$12.3M to \$11.5M in 2018-19 when the loans for Tools for Research Administration at Queen's (TRAQ) and the Bioscience Complex are retired.

5.1.1 Major Capital Projects

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

TABLE F: CAPITAL EXPENDITURES FOR APPROVED PROJECTS

PROJECT NAME	PROJECT COSTS		
	Actuals at Feb '16	Total Projected Costs	Budget
IN PROCESS:			
John Orr Tower - Window / Door Replacement	1,109	1,300	2,800
Richardson Stadium	4,784	20,270	20,270
Victoria Hall - Building Envelope Repairs	3,278	6,100	6,100
Energy Service Company (ESCO) Partnership	2,391	12,004	12,004
SUBTOTAL - PROJECTS IN PROCESS	11,562	39,674	41,174
COMPLETED:			
David C. Smith House and Brant House	55,588	58,500	70,000
Goodes Hall Expansion	39,842	39,880	40,000
Isabel Bader Centre for the Performing Arts	78,481	80,500	80,500
Jean Royce - Food Services	1,579	1,579	2,204
School of Kinesiology and Queen's Centre	180,471	180,498	181,235
Reactor Materials Testing Laboratory	14,869	18,355	18,355
School of Medicine	75,010	76,846	76,846
SUBTOTAL - PROJECTS COMPLETED	445,840	456,158	469,140
IN PLANNING:			
Health, Wellness and Innovation Centre	0	TBD	TBD
SUBTOTAL - PROJECTS IN PLANNING	0	0	0
GRAND TOTAL	457,402	495,832	510,314
	90%		100%

The major capital project approval process was revised in May 2014 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 audit reported \$213M of deferred maintenance for Queen's University. By the end of 2016, this number will be updated as a result of a more comprehensive audit of the campus buildings that VFA has been contracted to undertake.

In addition, there is an estimated \$30M of campus infrastructure (underground systems) deferred maintenance. In 2016, Physical Plant Services (PPS) will refresh this underground infrastructure audit. It is expected that the new estimate will be higher.

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. An additional \$2.1M is budgeted from the University Fund for 2016-17.

In addition, for 2015-16 and 2016-17 the University was allocated \$1.6M 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. This amount was increased from \$1.1M (2014-15) as a result of the provincial government announcing a plan to increase renewal funding from \$26M in 2014-15 to \$40M in 2015-16 and 2016-17 and then to \$100M by 2019-20. The Ministry plans to announce a consultation process to discuss approaches to allocating amounts over the \$40M. For 2016-17 only, there was an additional \$1.8M one-time top-up from MTCU over and above the \$1.6M annual amount.

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 was undertaken in 2014-15. The resulting recommendations were implemented in 2015-16: the Computer Store is closing effective May 1, 2016, and Creative Design services has been removed as an ancillary and incorporated into University Relations. In addition, all ancillary units will contribute a flat 5% of revenue as overhead, dividend contributions have been rationalized with the change in overhead, and discussions are ongoing to determine a formula for the sharing of actual surplus. Carry forward reserve balances have been identified and transferred into a capital reserve, where required, to mitigate future deferred maintenance expenditures.

The table below summarizes the 2016-17 aggregate budgets of the Ancillary and Consolidated Entities.

2016-17 ANCILLARY & CONSOLIDATED BUDGET (000's)			
	TOTAL ANCILLARY	TOTAL CONSOLIDATED ENTITIES	TOTAL ANCILLARY & CONSOLIDATED ENTITIES
	Budget	Budget	Budget
REVENUE	85,698	3,055	88,753
EXPENDITURE			
Salaries & Benefits	11,336	1,462	12,798
External Contracts	31,597	718	32,315
Utilities	6,577	-	6,577
Repairs & Alter.	4,070	-	4,070
Interest & Bank Charges	8,764	90	8,854
Supplies & Misc.	5,281	1,823	7,104
Overhead	4,084	-	4,084
Total Expenditures	71,709	4,093	75,802
Net Surplus (Deficit) before Capital and Contributions to University Operations	13,989	(1,038)	12,951
Deferred Maintenance	4,661	-	4,661
Debt Servicing - Principal	8,419	-	8,419
Contributions to University Operations	5,000	-	5,000
SURPLUS (DEFICIT)	(4,091)	(1,038)	(5,129)

The following table shows the 2016-17 Budgets for each Ancillary Operation.

2016-17 ANCILLARY BUDGET (000's)						
	Residence	Event Services	Community Housing	Parking	Donald Gordon Centre	Stuart St. Underground Parking
	Budget	Budget	Budget	Budget	Budget	Budget
REVENUE	65,170	6,052	5,820	3,027	4,548	1,081
EXPENDITURE						
Salaries & Benefits	8,403	1,318	1,300	238	-	77
External Contracts	24,059	3,914	117	469	2,991	47
Utilities	4,429	181	1,278	313	323	53
Repairs & Alter.	2,907	24	947	37	127	28
Interest & Bank Charges	5,438	20	59	2,469	594	184
Supplies & Misc.	4,208	147	760	61	62	43
Overhead	3,259	303	291	151	80	-
Total Expenditures	52,703	5,907	4,752	3,738	4,177	432
Net Surplus (Deficit) before Capital and Contributions to University Operations	12,467	145	1,068	(711)	371	649
Contribution to Capital Reserve	3,091	-	900	525	85	60
Debt Servicing - Principal	7,126	-	57	850	247	139
Contributions to University Operations	4,502	19	29	-	-	450
SURPLUS (DEFICIT)	(2,252)	126	82	(2,086)	39	-

2016-17 ANCILLARY BUDGET (000's) RESERVES						
OPENING RESERVE	5,261	479	4,940	(8,306)	-	-
SURPLUS (DEFICIT)	(2,252)	126	82	(2,086)	39	-
CLOSING RESERVE	3,009	605	5,022	(10,392)	39	-

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

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

The ancillary review recommended that the overhead rate be consistently applied across all ancillary units at 5% of total revenue. This has been implemented. In addition to these contributions, planned transfers of a portion of ancillaries' reserves to a capital fund reserve will ensure funds are available to address deferred maintenance. The capital fund reserves will continue to address repairs and alterations required as part of the deferred maintenance of properties. The budgets for these areas will continue to contribute each year towards the capital fund reserve while maintaining a small operating reserve to mitigate against occupancy shortfalls and operating cost overages.

The construction of the two new residences was completed in 2015-16. The debt servicing payments is a contributing factor to the deficit in 2016-17. The debt servicing payments will be completed by 2030-2031.

The surplus in Community Housing relates to the recent success in obtaining a property tax exemption on the Community Housing properties.

Revenues in Event Services are increasing by 4% due to additional summer accommodation offerings made possible by the two new residences.

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

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

The Consolidated Entities are composed of PARTEQ Innovations and Queen's Centre for Enterprise Development (QCED). The table below shows the 2016-17 Consolidated Entities budget.

2016-17 Consolidated Entities BUDGET (000's)		
	PARTEQ	QCED Inc.
	Budget	Budget
REVENUE	2,728	327
EXPENDITURE		
Salaries & Benefits	1,306	156
External Contracts	490	228
Utilities	-	-
Repairs & Alter.	-	-
Interest & Bank Charges	90	-
Supplies & Misc.	1,785	38
Deferred Maintenance	-	-
Total Expenditures	3,671	422
SURPLUS (DEFICIT)	(943)	(95)

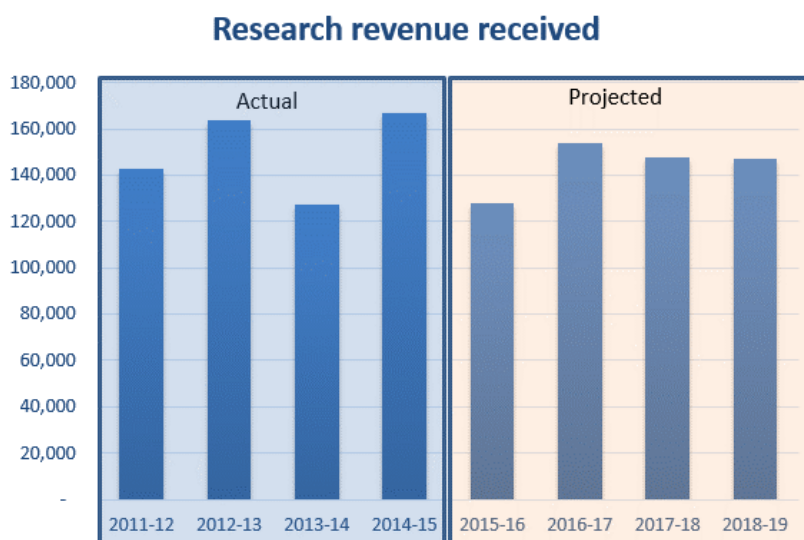
Note: The Bader International Study Centre is a consolidated entity but under the New Budget model its academic operations are now included as a faculty in the operating budget.

PARTEQ is projecting a deficit of \$963K. The deficit is largely attributable to the expiry in the fiscal year of a patent that generates the majority of PARTEQ's royalty revenue. PARTEQ has sufficient cash reserves to fund this projected shortfall. The Vice-Principal (Research) is currently reviewing options to enable a sustainable operation beyond 2016-17.

The Queen's Centre for Enterprise Development (QCED) budget provides for a deficit in 2016-17. At the beginning of 2015-16 QCED found itself in a period of uncertainty, but it is now entering into a new partnership agreement resulting in renewed revenues beginning in May 2016. This agreement would see a return to a profitable position by 2018-19.

5.3 Research Fund

The table below provides a summary of research funding received since 2011-12, together with cash flow projections for future year funding. Totals exclude funding received for the indirect costs of research and scholarships as these are reported in separate funds in the University's financial statements. These totals also differ from the University's audited financial statements in that research revenue is only recognized as expended in the financial statements.



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

Research funding can fluctuate from year to year depending on overall Queen's grant funding success rates, economic conditions, award cycles, and the number of funding applications submitted. Research-intensive universities seek a balance across challenging and complementary areas of emphasis including research intensity, reputation, size and scale, excellence in both graduate and undergraduate education, foundational research, applied research, leadership and support for major

research programs and facilities, international presence, and local social advancement and economic growth. While Queen's has many distinctive opportunities, we face challenges and risks common to other U15 universities.

It is important to note that the 2016 Federal Budget included significant additional investments in research, including an annual increase of \$95 million for the Tri-Council agencies, starting in 2016-17. Additionally, the budget committed \$2 billion over three years to infrastructure at universities and colleges to support the modernization environmental sustainability of research and innovation facilities.

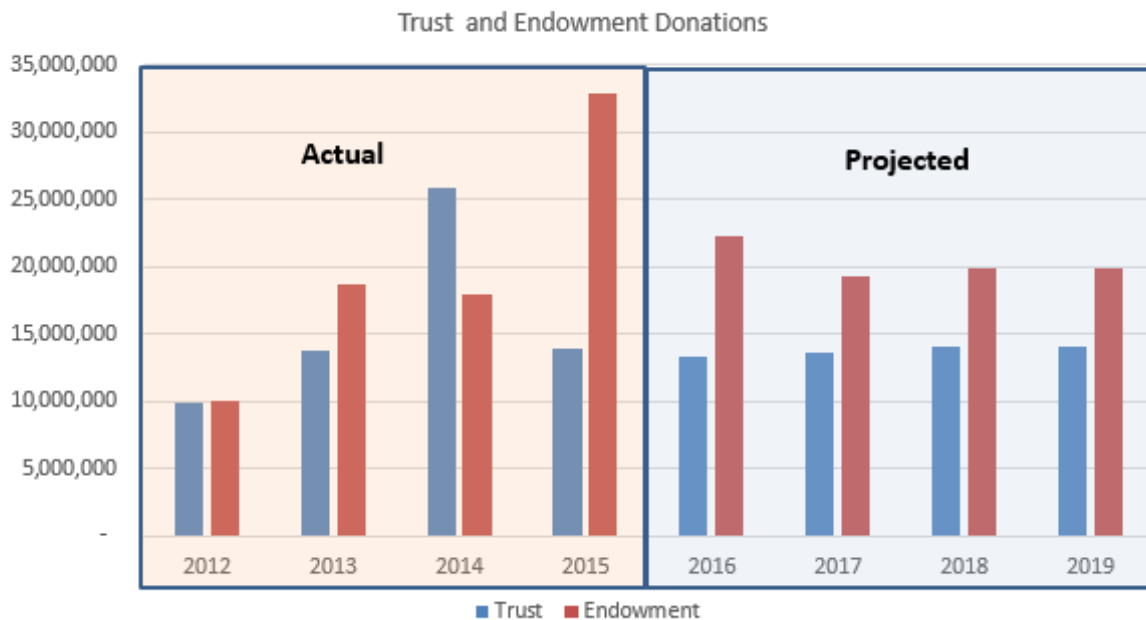
5.4 Trust and Endowment Funds

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. 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. Endowed donations were unusually high in 2015. This increase over previous years is due in part to the receipt of significant pledge payments from prior commitments and continued giving in support of endowed priorities, most notably student financial assistance and endowed faculty support.

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

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



Queen's University at Kingston
2015-16 to 2018-19 Revenue Budget

TABLE 1

	Budget 2015-16	Budget 2016-17	Budget 2017-18	Budget 2018-19
Tuition Credit	\$ 241,660,552	\$ 263,659,897	\$ 278,810,661	\$ 290,629,881
Tuition Non-Credit	\$ 20,996,830	\$ 18,734,454	\$ 19,162,649	\$ 19,550,771
Student Assistance Levy	\$ 2,309,020	\$ 2,382,120	\$ 2,418,120	\$ 2,438,520
Other fees	\$ 6,706,347	\$ 7,101,941	\$ 7,202,810	\$ 7,325,189
Total Fees	\$ 271,672,749	\$ 291,878,412	\$ 307,594,240	\$ 319,944,361
Operating Grants				
Basic Operating Grant	\$ 147,858,635	\$ 143,742,340	\$ 143,724,470	\$ 143,722,400
Performance Fund Grant	\$ 2,038,467	\$ 1,819,525	\$ 1,819,525	\$ 1,819,525
U/G Accessibility Funding	\$ 13,907,570	\$ 16,895,577	\$ 17,915,486	\$ 19,183,297
Graduate Accessibility Funding	\$ 11,114,516	\$ 11,280,067	\$ 12,972,391	\$ 14,040,711
Quality Improvement Fund	\$ 6,908,774	\$ 6,906,681	\$ 6,906,681	\$ 6,906,681
Research Infrastructure	\$ 1,800,000	\$ 1,682,363	\$ 1,682,363	\$ 1,682,363
Ontario Operating Grants	\$ 183,627,961	\$ 182,326,553	\$ 185,020,917	\$ 187,354,976
Earmarked Grants				
Tax Grant	\$ 1,443,211	\$ 1,600,875	\$ 1,621,865	\$ 1,666,715
Special Accessibility	\$ 357,657	\$ 640,257	\$ 640,257	\$ 640,257
Regional Assessment Resource Centre	\$ -	\$ -	\$ -	\$ -
Targetted programs	\$ 9,041,261	\$ 13,660,130	\$ 13,626,712	\$ 13,643,636
Clinical Education Funding	\$ 623,751	\$ 623,751	\$ 623,751	\$ 623,751
Total Earmarked Grants	\$ 11,465,879	\$ 16,525,013	\$ 16,512,585	\$ 16,574,359
Total Provincial Grants	\$ 195,093,841	\$ 198,851,566	\$ 201,533,501	\$ 203,929,335
Federal Grant	\$ 9,376,768	\$ 9,460,175	\$ 9,460,175	\$ 9,460,175
Other Revenue				
Unrestricted Donations and Bequests	\$ 1,340,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
Other Income	\$ 7,479,948	\$ 5,509,429	\$ 5,648,322	\$ 5,772,732
Research Overhead	\$ 3,950,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000
Investment Income	\$ 12,500,779	\$ 12,177,121	\$ 12,367,283	\$ 12,402,293
Total Other Revenue	\$ 25,270,726	\$ 22,586,550	\$ 22,915,605	\$ 23,075,025
Total Revenues:	501,414,084	522,776,703	541,503,521	556,408,896

Queen's University at Kingston
2015-16 to 2018-19 Expense Budget

TABLE 2

	Budget 2015-16	Budget 2016-17	Budget Variance	Budget 2017-18	Budget 2018-19
Faculties and Schools					
Arts and Science	\$ 110,807,280	\$ 121,050,847	\$ 10,243,567	\$ 129,177,172	\$ 133,618,422
Business	\$ 79,672,114	\$ 79,437,875	\$ (234,239)	\$ 80,870,420	\$ 82,282,731
Health Sciences	\$ 41,779,672	\$ 40,710,678	\$ (1,068,994)	\$ 41,153,849	\$ 40,457,721
Applied Science	\$ 31,899,863	\$ 36,438,467	\$ 4,538,604	\$ 36,540,835	\$ 37,228,884
Law	\$ 10,109,579	\$ 11,469,889	\$ 1,360,310	\$ 11,878,492	\$ 12,374,144
Education	\$ 15,551,267	\$ 16,175,389	\$ 624,121	\$ 15,590,177	\$ 14,618,457
School of Policy Studies	\$ 1,703,088	\$ 2,479,125	\$ 776,037	\$ 3,096,798	\$ 3,062,316
School of Urban & Regional Planning	\$ 1,048,312	\$ 0	\$ (1,048,312)	\$ 0	\$ (0)
Bader International Study Centre	\$ 3,079,800	\$ 2,975,966	\$ (103,835)	\$ 3,137,504	\$ 3,226,311
Total Faculties and Schools	\$ 295,650,975	\$ 310,738,235	\$ 15,087,259	\$ 321,445,248	\$ 326,868,987
Shared Services					
Principal's Office	\$ 1,362,249	\$ 1,431,740	\$ 69,491	\$ 1,482,834	\$ 1,506,658
Secretariat	\$ 1,316,926	\$ 1,542,618	\$ 225,692	\$ 1,595,023	\$ 1,621,362
University Relations	\$ 3,334,734	\$ 3,641,643	\$ 306,908	\$ 3,772,328	\$ 3,828,854
Vice-Principal (Research)	\$ 5,999,411	\$ 6,034,203	\$ 34,793	\$ 6,241,305	\$ 6,346,124
Vice-Principal (Advancement)	\$ 11,596,995	\$ 10,177,522	\$ (1,419,473)	\$ 10,559,579	\$ 10,778,396
Vice-Principal (Finance & Admin)	\$ 7,065,366	\$ 8,562,487	\$ 1,497,121	\$ 8,878,770	\$ 9,129,035
Provost & Vice-Principal (Academic)	\$ 3,812,787	\$ 3,865,578	\$ 52,791	\$ 4,015,234	\$ 4,092,343
Student Affairs	\$ 8,904,009	\$ 8,812,196	\$ (91,812)	\$ 9,116,976	\$ 9,563,991
Library (operations & acquisitions)	\$ 26,415,874	\$ 26,654,834	\$ 238,960	\$ 27,699,273	\$ 28,540,553
Occupancy Costs (net of Shared Service Space Costs)	\$ 30,986,634	\$ 30,650,910	\$ (335,724)	\$ 30,964,577	\$ 31,743,319
Environmental Health & Safety	\$ 1,452,148	\$ 1,482,410	\$ 30,262	\$ 1,534,875	\$ 1,556,322
ITS	\$ 16,140,252	\$ 16,703,946	\$ 563,694	\$ 17,318,913	\$ 17,580,911
Human Resources	\$ 5,707,211	\$ 5,122,131	\$ (585,080)	\$ 5,292,422	\$ 5,409,539
Graduate Studies	\$ 1,865,094	\$ 1,872,531	\$ 7,438	\$ 1,933,776	\$ 1,971,164
University Wide Benefits & Pension Special Payments	\$ 8,215,995	\$ 8,421,190	\$ 205,195	\$ 8,548,548	\$ 8,682,273
Need Based & UG Merit Student Assistance	\$ 17,514,294	\$ 18,214,294	\$ 700,000	\$ 17,514,294	\$ 17,514,294
Graduate Students Assistance	\$ 13,367,706	\$ 13,367,706	\$ -	\$ 13,367,706	\$ 13,367,706
University Wide - Faculty	\$ 3,441,276	\$ 3,475,515	\$ 34,238	\$ 3,575,907	\$ 3,627,634
University Wide - Student	\$ 1,196,507	\$ 1,193,562	\$ (2,945)	\$ 1,242,480	\$ 1,277,325
University Wide - Administration	\$ 3,739,559	\$ 4,859,186	\$ 1,119,627	\$ 4,871,450	\$ 4,877,039
University Wide - Community	\$ 2,839,074	\$ 2,965,603	\$ 126,529	\$ 3,057,039	\$ 3,104,151
Queen's National Scholars	\$ 600,000	\$ 800,000	\$ 200,000	\$ 1,000,000	\$ 1,200,000
Total Shared Services	\$ 176,874,102	\$ 179,851,806	\$ 2,977,704	\$ 183,583,308	\$ 187,318,991
Infrastructure Renewal	\$ 2,300,000	\$ 4,859,085	\$ 2,559,085	\$ 7,400,000	\$ 8,550,000
Strategic Priorities & Compliance	\$ 964,000	\$ 2,245,500	\$ 1,281,500	\$ 734,000	\$ 734,000
Contingency	\$ 1,773,796	\$ 1,800,000	\$ 26,204	\$ 2,800,000	\$ 2,800,000
To Be Allocated	\$ -	\$ 1,303,854	\$ 1,303,854	\$ 3,193,875	\$ 7,850,809
Flow Through Expenses, net of Recoveries					
Municipal Tax Grant**	\$ 1,443,211	\$ 1,600,875	\$ 157,664	\$ 1,621,865	\$ 1,666,715
University Council on Athletics*	\$ 5,225,149	\$ 5,297,899	\$ 72,750	\$ 5,364,122	\$ 5,431,174
Miscellaneous Athletics & Enrichment Studies*	\$ 4,213,018	\$ 3,381,417	\$ (831,601)	\$ 3,497,991	\$ 3,608,392
Student Health Service*	\$ 2,326,598	\$ 2,693,042	\$ 366,444	\$ 2,703,688	\$ 2,734,055
Special Disability Services*	\$ 357,657	\$ 640,257	\$ 282,600	\$ 640,257	\$ 640,257
Daycare Grant*	\$ 100,233	\$ -	\$ (100,233)	\$ -	\$ -
Women's Campus Safety	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Overhead Recovery	\$ (3,216,763)	\$ (4,563,633)	\$ (1,346,870)	\$ (4,652,700)	\$ (4,743,849)
Total Flow Through Expenses, net of Recoveries	\$ 10,449,103	\$ 9,099,857	\$ (1,349,246)	\$ 9,225,223	\$ 9,386,744
Indirect Costs of Research to External Entities	\$ 1,391,781	\$ 1,418,840	\$ 27,059	\$ 1,418,840	\$ 1,418,840
Total Operating Expenditures	\$ 489,403,757	\$ 511,317,177	\$ 21,913,420	\$ 529,800,495	\$ 544,928,370
Transfer to Capital Budget	\$ 12,343,026	\$ 12,343,026	\$ -	\$ 11,703,026	\$ 11,480,526
Total Expenditures	\$ 501,746,783	\$ 523,660,203	\$ 21,913,420	\$ 541,503,521	\$ 556,408,896

*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 1

Recommendations to the Senate Committee on Academic Development Short Term Enrolment Projections 2016-2019 March 2016

This report contains enrolment targets for 2016-2017 and 2017-2018 and enrolment projections for 2018-2019, 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 2016-2017 targets: 2016-2017 targets were previously approved by Senate in April 2015, and the revisions are now submitted for Senate approval;
- Revisions to 2017-2018 targets: initial 2017-2018 targets were provided for information to Senate in April 2015 as enrolment projections, and the revised targets are now submitted for Senate approval;
- Enrolment projections for 2018-2019: 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 2016-17 to Ontario universities had increased by 3.5% as of March 3, 2016 compared to the same time last year, while applications to Queen's programs had risen by 9.7% as of March 4, 2016.

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, and mature students.

With regard to international enrolment, targeted efforts resulted in a 36.5% increase of undergraduate first-year international students at Queen's in 2015-16 over 2014-15. With regard to upper-year transfer students, Queen's saw a 14% increase in 2015-16 over 2014-15.

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, total applications, both domestic and international, to Queen's graduate programs increased by 6.3% for 2015-16 over 2014-15.

Enrolment Tables

Three tables are included in this report:

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

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

Table 1: Student Headcount Intake

University-wide Intake: For 2016-17 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 2016-17 and beyond, which is 300, remains the same as what was previously approved.

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

Arts and Science: Total on-campus enrolment targets for the faculty have not changed and will be maintained at 3,100 between 2016-17 and 2018-19; there have been some slight changes in distribution from what was previously approved. The table indicates a subtotal for Arts and Science of 3,125, as this includes an annual intake target of 25 distance studies students.

Upper-year Arts and Science transfer student targets for 2016-17 and beyond have been adjusted downward, from previously approved and planned numbers. The faculty continues to focus on increasing this population.

Bader International Study Centre first-year targets and projections have not changed; they remain at 120 for 2016-17 through 2018-19.

Engineering and Applied Science: The first-year target remains constant at 730 through to 2018-19. This includes 50 places for the direct-entry program in Electrical and Computer Engineering, which was successfully implemented in 2015-16.

Commerce: The first-year targets remains constant at 475 through to 2018-19.

Nursing: There are no changes in the first-year intake target of 92 through to 2018-19 due to government restrictions on nursing enrolment. In the Nursing-Advanced Standing (upper-year entry) track, the target has been increased from 40 to 47 for 2016-17 and beyond, due to demand and capacity in the program.

Law: The intake target remains at 200 through 2018-19.

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

Faculty of Health Sciences: Planning is underway to introduce an online Bachelor of Health Sciences degree, beginning Fall 2016.

Faculty of Education: The Faculty has implemented a provincially-mandated change to the Bachelor of Education program, extending it over four terms from two terms starting in 2015-16. This has resulted in a decrease in the number of program spaces. Intake targets through to 2018-19 have been adjusted to reflect this change as well as the flow-through of Concurrent Education students who were already enrolled prior to the change.

Graduate Studies: Increases in intake are largely attributable to both recent and anticipated launch of new professional graduate credentials (diplomas, master's and doctorate), and expansion of existing programs where capacity exists (e.g. Master of Engineering).

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 undergraduate and graduate retention rates (among the highest in the country) and tracks the flow-through of any enrolment changes included on Table 1.

Please note that total enrolment for the Faculty of Law will be targeted at 600 for 2016-19. The targets of 616, 616 and 619 for these years reflect current flow-through modelling based on actual total enrolment on November 1, 2015.

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) and the [Comprehensive Internationalization Plan \(2015\)](#).

Total international enrolment in 2015-16 increased by 14% over 2014-15 and 41% over 2012-13. As of March 4, 2016, first-year visa student applications were up 32.2% 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 2015-16, applications from self-identified Aboriginal undergraduate applicants increased by 58%, offers increased by 123% and acceptances increased by 133%.

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. Queen's alumni are featured in the Council of Ontario Universities' [Future Further](#) initiative that raises awareness about PSE and the achievements of Aboriginal learners.

As of March 4, 2016, applications to first-year direct-entry programs from self-identified Aboriginal students have increased by 1.8% over the same time last year.

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

Enrolment Report to the Senate Committee
on Academic Development

19-Feb-16

Queen's University

Table 1: Student Headcount Intake

Office of Planning and Budgeting

Program	2015 Actual		2016 Prev Approved		2016 Planned		2017 Prev Planned		2017 Updated Plan		2018 Planned	
	First Year	Upper Year	First Year	Upper Year	First Year	Upper Year	First Year	Upper Year	First Year	Upper Year	First Year	Upper Year
Undergraduate (Full-Time)												
Arts & Science												
BA/BAH	1,410	29	1,510	100	1,505	75	1,510	125	1,505	85	1,505	100
BSC/BSCH	984	20	1,005	35	990	40	1,005	70	990	50	990	55
BFAH	34	1	30		30	0	30		30	0	30	0
BMUS	20	1	20		20	0	20		20	0	20	0
BCMP/BCMPH	153	6	130	5	150	5	130	5	150	5	150	5
BPHEH	56	0	55		55	0	55		55	0	55	0
BSCH KINE	116	0	125		125	0	125		125	0	125	0
Con-Ed Arts/Science/Music	221	0	225		225	0	225		225	0	225	0
Distance Studies (BA1)	15	2	25		25	0	25		25	0	25	0
Non-Degree	0	0	0		0	0	0		0	0	0	0
Subtotal Arts & Science	3,009	59	3,125	140	3,125	120	3,125	200	3,125	140	3,125	160
Commerce	482	0	475	10	475	5	475	10	475	5	475	5
Engineering	729	28	730	13	730	15	730	13	730	15	730	15
Nursing	84	0	92		92	0	92		92	0	92	0
Subtotal Direct Entry	4,304	87	4,422	163	4,422	140	4,422	223	4,422	160	4,422	180
Education (Yr 5 & Consec)		523		491		422		542		500		473
Law	194	0	200		200	0	200		200	0	200	
Medicine	100	0	100		100	0	100		100	0	100	
Nursing-Advanced Standing		45		40		47		40		47		47
Subtotal Second Entry	294	568	300	531	300	469	300	582	300	547	300	520
Subtotal Undergraduate (Fac/School)	4,598	655	4,722	694	4,722	609	4,722	805	4,722	707	4,722	700
Bader ISC	101	25	120	20	120	20	120	20	120	20	120	20
Post-Graduate Medicine	184		183		184		184		184		184	
Graduate (Full-Time)												
School of Grad Studies												
Research Masters	589		592		624		567		620		654	
Professional Masters	406		436		487		462		544		556	
Doctoral	250		276		274		291		294		308	
Diploma	13		43		36		43		61		56	
Subtotal SGS	1,258		1,347		1,421		1,363		1,519		1,574	
Smith School of Business												
Masters	660		695		693		721		707		717	
Diploma	133		156		156		156		156		156	
Subtotal SSB	793		851		849		877		863		873	
Subtotal Graduate	2,051		2,198		2,270		2,240		2,382		2,447	
Budgeted Total Enrolment	6,934	680	7,223	714	7,296	629	7,266	825	7,408	727	7,473	720

Note: For Graduate programs with multiple intake points in the year, this report incorporates intakes for each term in a fiscal year.

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

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Queen's University

Table 2: Enrolment Summary

Office of Planning and Budgeting

Program	Fall Full-Time Headcount				Annualized FFTE			
	Actual	Planned			Actual	Planned		
	Fall 2015	Fall 2016	Fall 2017	Fall 2018	2015-16	2016-17	2017-18	2018-19
Undergraduate								
Arts & Science								
BA/BAH	5,554	5,617	5,778	5,896	5,688.8	5,718.3	5,869.8	5,991.3
BSC/BSCH	3,382	3,532	3,690	3,791	3,405.3	3,537.8	3,692.1	3,790.9
BFAH	84	92	88	88	82.9	83.4	79.9	79.8
BMUS	81	78	78	79	88.3	85.5	85.5	86.4
BCMP/BCMPH	491	507	514	513	486.5	506.1	512.8	511.6
BPHEH	206	200	202	201	198.7	193.7	195.7	194.7
BSCH KINE	389	416	446	470	390.8	409.3	438.3	461.5
Con-Ed Arts/Science/Music	686	669	632	629	676.0	660.1	623.1	617.0
Distance Studies (BA1)	59	56	61	60	93.9	84.8	88.1	87.5
Non-Degree	48	48	48	48	191.5	179.8	179.8	179.8
Subtotal Arts & Science	10,980	11,215	11,537	11,775	11,302.7	11,458.8	11,765.1	12,000.5
Commerce	1,919	1,913	1,929	1,863	1,938.1	1,918.4	1,934.8	1,871.0
Engineering	2,947	3,054	3,044	3,028	3,069.7	3,135.7	3,114.8	3,099.0
Nursing	339	329	332	330	339.1	328.0	331.2	328.9
Subtotal Direct Entry	16,185	16,511	16,842	16,996	16,649.6	16,840.9	17,145.9	17,299.4
Education (Yr 5 & Consec)	544	440	367	396	815.3	867.7	903.8	890.7
Law	592	616	616	619	589.5	615.4	616.0	618.7
Medicine	401	399	396	396	401.0	399.5	396.5	396.5
Nursing-Advanced Standing	102	92	93	92	147.4	129.9	131.0	129.9
Subtotal Second Entry	1,639	1,547	1,472	1,503	1,953.2	2,012.5	2,047.3	2,035.8
Subtotal Undergraduate (Fac/School)	17,824	18,058	18,314	18,499	18,602.8	18,853.4	19,193.2	19,335.2
Bader ISC	126	140	140	140	167.3	167.3	167.3	167.3
Post-Graduate Medicine	531	522	526	526	534.5	516.2	519.6	519.6
Graduate								
School of Grad Studies								
Research Masters	1,118	1,085	1,075	1,099	1,054.8	1,097.2	1,082.3	1,106.0
Professional Masters	674	715	804	815	685.7	803.6	894.5	925.4
Doctoral	1,245	1,111	1,237	1,204	1,184.5	1,101.0	1,216.8	1,193.5
Diploma	14	36	65	65	25.4	46.2	83.1	84.1
Subtotal SGS	3,051	2,947	3,181	3,183	2,950.4	3,048.0	3,276.7	3,309.0
Smith School of Business								
Masters	796	860	870	884	797.7	860.0	870.0	884.0
Diploma	133	156	156	156	81.5	108.0	108.0	108.0
Subtotal QSB	929	1,016	1,026	1,040	879.2	968.0	978.0	992.0
Subtotal Graduate	3,980	3,963	4,207	4,223	3,829.6	4,016.0	4,254.7	4,301.0
Budgeted Total Enrolment	22,461	22,683	23,187	23,388	23,134.2	23,552.9	24,134.8	24,323.1

Table 3: Details for Selected Student Subgroups

Student Subgroup	Fall Headcount	Annualized FFTE	Fall Headcount	Annualized FFTE
	Actual	Actual	Actual	Actual
	Fall 2014	2014-15	Fall 2015	2015-16
Part-Time Undergraduate	1,161	889.9	1,193	926.9
Summer Undergraduate	--	623.3	--	793.7
Undergraduate Exchange				
Away on Exchange	233	353.6	234	354.5
Here on Exchange	447	364.9	492	371.4
Net Exchange	-214	-11.3	-258	-16.9
Undergraduate Distance Career	32	34.7	59	93.9
Part-Time Graduate	412	122.9	459	137.4
International Undergrad (as % of Total)	3.0	2.9	3.8	3.8
International Graduate (as % of Total)	15.3	16.1	15.1	16.8



Appendix 2: 2016-17 Tuition Fee Tables

Table 1
Recommended Tuition Fee Levels 2016-17*
(Domestic Students)

Undergraduate and Professional Programs	Actual 2015-16	% Change	Proposed 2016-17	% Change
Engineering & Applied Science				
Year 1	\$ 11,803	3.500%	\$ 12,264	3.90%
Year 2	\$ 11,803	3.500%	\$ 12,264	3.90%
Year 3	\$ 11,803	3.500%	\$ 12,264	3.90%
Year 4	\$ 11,580	3.500%	\$ 12,264	3.90%
Bachelor of Mining Engineering Technology				
Year 2	\$ 9,750	N/A	\$ 9,750	0.00%
Year 3	\$ 9,750	N/A	\$ 9,750	0.00%
Year 4	\$ 9,750	N/A	\$ 9,750	0.00%
Arts and Science (including Con-Ed)				
(Arts, Science, Physical and Health Education, Music, Fine Art)				
Year 1	\$ 6,205	2.500%	\$ 6,385	2.90%
Year 2	\$ 6,205	2.500%	\$ 6,385	2.90%
Year 3	\$ 6,205	2.500%	\$ 6,385	2.90%
Year 4	\$ 6,205	2.500%	\$ 6,385	2.90%
Arts and Science				
(Computing)				
Year 1	\$ 6,205	2.500%	\$ 6,447	3.90%
Year 2	\$ 6,205	2.500%	\$ 6,447	3.90%
Year 3	\$ 6,205	2.500%	\$ 6,447	3.90%
Year 4	\$ 6,205	2.500%	\$ 6,447	3.90%
School of Religion				
Master of Divinity (MDIV 2 year program)				
Year 1	\$ 9,222	2.500%	\$ 9,489	2.90%
Year 2	\$ 9,222	2.500%	\$ 9,489	2.90%
Bachelor of Theology & MDIV (3 year program)				
Year 1	\$ 6,027	2.500%	\$ 6,202	2.90%
Year 2	\$ 6,027	2.500%	\$ 6,202	2.90%
Year 3	\$ 6,027	2.500%	\$ 6,202	2.90%
Master of Theological Studies				
Year 1	\$ 6,876	2.500%	\$ 7,076	2.90%
Year 2	\$ 6,876	2.500%	\$ 7,076	2.90%
Commerce				
Year 1 - 5.5 courses	\$ 16,136	3.500%	\$ 16,765	3.90%
Year 2 - 5.5 courses	\$ 16,136	3.500%	\$ 16,765	3.90%
Year 3 - 5.0 courses	\$ 14,669	3.500%	\$ 15,241	3.90%
Year 4 - 4.5 courses (5.0 courses = \$15,241)	\$ 12,952	3.500%	\$ 13,717	3.90%
Certificate in Business***	NA		\$ 3,048	NA
Education				
Consecutive	\$ 6,117	2.500%	\$ 6,294	2.90%
Concurrent (education courses) FINAL YEAR CONCURRENT	\$ 6,117	2.500%	\$ 6,294	2.90%
ABQ Courses (per course)	\$ 715	0.000%	\$ 725	1.40%
AQ Courses (per course)	\$ 665	0.000%	\$ 665	0.00%
NWT Courses (per course)	\$ 665	0.000%	\$ 715	7.52%
Law				
Year 1	\$ 17,524	3.500%	\$ 18,330	4.60%
Year 2	\$ 17,524	3.500%	\$ 18,330	4.60%
Year 3	\$ 17,524	3.500%	\$ 18,330	4.60%
Bachelor of Health Sciences**				
Year 1	N/A		\$ 6,385	N/A
Year 2	N/A		\$ 6,385	N/A
Year 3	N/A		\$ 6,385	N/A
Year 4	N/A		\$ 6,385	N/A
Medicine				
Year 1	\$ 24,260	3.500%	\$ 24,867	2.50%
Year 2	\$ 24,260	3.500%	\$ 24,867	2.50%
Year 3	\$ 24,260	3.500%	\$ 24,867	2.50%
Year 4	\$ 23,800	3.500%	\$ 24,867	2.50%
Nursing				
Year 1	\$ 6,205	2.500%	\$ 6,385	2.90%
Year 2	\$ 6,205	2.500%	\$ 6,385	2.90%
Year 3	\$ 6,205	2.500%	\$ 6,385	2.90%
Year 4	\$ 6,205	2.500%	\$ 6,385	2.90%
Advanced Standing Track	\$ 6,825	2.500%	\$ 7,023	2.90%

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

**TBD pending MTCU approval

***per course

Table 1 - Continued
Recommended Tuition Fee Levels 2016-17*
(Domestic Students)

Graduate Programs, Research-Based and Professional	Actual 2015-16	% Change	Proposed 2016-17	% Change
Master's				
Year 1	\$ 6,414	0.000%	\$ 6,414	0.00%
Year 2	\$ 6,414	0.000%	\$ 6,414	0.00%
Master of Education (part-time) ***	\$ 1,106	3.500%	\$ 1,106	0.00%
Doctoral				
Year 1	\$ 6,414	0.000%	\$ 6,414	0.00%
Year 2	\$ 6,414	0.000%	\$ 6,414	0.00%
Year 3	\$ 6,414	0.000%	\$ 6,414	0.00%
Year 4	\$ 6,414	0.000%	\$ 6,414	0.00%
Diploma in Risk Policy and Regulation	\$ 9,936	3.500%	\$ 10,324	3.90%
Professional Master's of Education***	\$ 1,242	3.500%	\$ 1,290	3.90%
Diploma in Professional Inquiry***	\$ 1,242	3.500%	\$ 1,290	3.90%
Master of Engineering (Meng)	\$ 8,018	3.500%	\$ 8,331	3.90%
Master of Engineering in Design and Manufacturing (ADMI & UNENE)**	\$ 2,700	0.000%	\$ 2,700	0.00%
Certificate in Community Relations in the Extractive Industries ***	\$ 3,105	3.500%	\$ 3,226	3.90%
Master of Science - Healthcare Quality	\$ 14,000	2.500%	\$ 14,350	2.50%
Nurse Practitioner Certificate	\$ 6,290	0.000%	\$ 6,290	0.00%
Diploma of Primary Healthcare Nurse Practitioner (DPHNP)	\$ 6,290	N/A	\$ 6,447	2.50%
Masters of Nursing and Primary Health Care Nurse Practitioner (MN PHCN)	\$ 6,679	3.500%	\$ 6,939	3.90%
DPAH-Aging & Health	\$ 6,250	N/A	\$ 6,250	0.00%
MSc AH-Aging & Health	\$ 10,000	N/A	\$ 10,000	0.00%
Master's of Earth and Energy Resources Leadership**	N/A		\$ 22,500	N/A
Master of Public Health				
Year 1	\$ 10,487	3.500%	\$ 10,896	3.90%
Year 2	\$ 10,487	3.500%	\$ 10,896	3.90%
School of Rehabilitation Therapy				
MSc (OT) and MSc (PT)				
Year 1	\$ 11,157	3.500%	\$ 11,592	3.90%
Year 2	\$ 11,157	3.500%	\$ 11,592	3.90%
Master in Public Administration (MPA)				
Year 1	\$ 10,740	3.500%	\$ 11,159	3.90%
Year 2	\$ 10,740	3.500%	\$ 11,159	3.90%
Part-time MPA (PMPA) per course				
Year 1	\$ 1,672	3.500%	\$ 1,737	3.90%
Year 2	\$ 1,672	3.500%	\$ 1,737	3.90%
Master in Industrial Relations				
Year 1	\$ 10,089	3.500%	\$ 10,483	3.90%
Year 2	\$ 10,089	3.500%	\$ 10,483	3.90%
Professional Master in Industrial Relations (PMIR) per course				
Year 1	\$ 2,063	3.500%	\$ 2,143	3.90%
Year 2	\$ 2,063	3.500%	\$ 2,143	3.90%
Master in Urban and Regional Planning				
Year 1	\$ 10,089	3.500%	\$ 10,483	3.90%
Year 2	\$ 10,089	3.500%	\$ 10,483	3.90%
School of Business				
MBA	\$ 67,149	-4.740%	\$ 69,163	3.00%
Accelerated MBA	\$ 66,631	2.870%	\$ 67,764	1.70%
Executive MBA	\$ 78,293	0.000%	\$ 80,888	3.31%
Cornell-Queen's MBA	\$ 91,491	4.999%	\$ 96,065	5.00%
Master of International Business (12 months single)	\$ 28,915	0.000%	\$ 29,637	2.50%
Master of International Business (16 months double)	\$ 38,105	0.000%	\$ 39,057	2.50%
Master of International Business (24 months double)	\$ 44,690	0.000%	\$ 45,807	2.50%
Master of Finance Degree	\$ 33,022	0.000%	\$ 34,574	4.70%
MEI	\$ 27,500	N/A	\$ 27,500	0.00%
Master of Management Analytics	\$ 34,211	4.990%	\$ 35,921	5.00%
Graduate Diploma in Business Administration	\$ 26,800	0.000%	\$ 28,140	5.00%
Graduate Diploma in Accounting***	\$ 1,470	-1.750%	\$ 1,800	22.46%

***TBD pending MTCU approval

***per course

Table 2
Recommended Tuition Fee Levels 2016-17*
(International Students)

Undergraduate and Professional Programs	Actual 2015-16	% Change	Proposed 2016-17	% Change
Engineering & Applied Science				
Year 1	\$ 34,592	8.00%	\$ 37,360	8.0%
Year 2	\$ 33,632	5.00%	\$ 36,322	5.0%
Year 3	\$ 32,697	5.00%	\$ 35,313	5.0%
Year 4	\$ 31,789	5.00%	\$ 34,332	5.0%
Bachelor of Mining Engineering Technology				
Year 2	\$ 24,700	N/A	\$ 24,700	0.0%
Year 3	\$ 24,700	N/A	\$ 24,700	0.0%
Year 4	\$ 24,700	N/A	\$ 24,700	0.0%
Arts and Science (including Con-Ed) (Arts, Science, Physical and Health Education, Music, Fine Art, Computing)				
Year 1	\$ 30,428	11.00%	\$ 33,775	11.0%
Year 2	\$ 28,783	5.00%	\$ 31,949	5.0%
Year 3	\$ 27,227	5.00%	\$ 30,222	5.0%
Year 4	\$ 25,756	5.00%	\$ 28,589	5.0%
(School of Religion)	\$ 14,052	11.00%	\$ 15,598	11.0%
Commerce				
Year 1 - 5.5 courses	\$ 37,395	6.90%	\$ 39,975	6.9%
Year 2 - 5.5 courses	\$ 36,730	5.00%	\$ 39,264	5.0%
Year 3 - 5.0 courses	\$ 32,797	5.00%	\$ 35,060	5.0%
Year 4 - 4.5 courses (5.0 courses = \$34,437)	\$ 28,993	5.00%	\$ 30,994	5.0%
Education				
Consecutive	\$ 23,563	5.00%	\$ 24,742	5.0%
Concurrent (education courses)	\$ 23,563	5.00%	\$ 24,741	5.0%
Law				
Year 1	\$ 40,449	11.00%	\$ 44,898	11.0%
Year 2	\$ 38,262	5.00%	\$ 42,471	5.0%
Year 3	\$ 36,194	5.00%	\$ 40,175	5.0%
Bachelor of Health Sciences**				
Year 1	N/A		\$ 33,775	N/A
Year 2	N/A		\$ 31,949	N/A
Year 3	N/A		\$ 30,222	N/A
Year 4	N/A		\$ 28,589	N/A
Medicine				
Year 1	\$ 85,351	6.00%	\$ 90,472	6.0%
Year 2	\$ 84,546	5.00%	\$ 89,618	5.0%
Year 3	\$ 83,748	5.00%	\$ 88,773	5.0%
Year 4	\$ 82,958	5.00%	\$ 87,936	5.0%
Nursing				
Year 1	\$ 30,428	11.00%	\$ 33,775	11.0%
Year 2	\$ 28,783	5.00%	\$ 31,949	5.0%
Year 3	\$ 27,227	5.00%	\$ 30,222	5.0%
Year 4	\$ 25,756	5.00%	\$ 28,589	5.0%
Advanced Standing Track	\$ 29,950	5.00%	\$ 31,447	5.0%

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

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

Table 2 - Continued
Recommended Tuition Fee Levels 2016-17*
(International Students)

Graduate and Professional Graduate Programs	Actual 2015-16	% Change	Proposed 2016-17	% Change
Master's				
Year 1	\$ 12,927	2.00%	\$ 12,927	0.0%
Year 2	\$ 12,927	2.00%	\$ 12,927	0.0%
Master of Education (part-time) **	\$ 2,218	5.00%	\$ 2,218	0.0%
Doctoral				
Year 1	\$ 12,927	2.00%	\$ 12,927	0.0%
Year 2	\$ 12,927	2.00%	\$ 12,927	0.0%
Year 3	\$ 12,927	2.00%	\$ 12,927	0.0%
Year 4	\$ 12,927	2.00%	\$ 12,927	0.0%
Diploma in Risk Policy & Regulation	\$ 19,680	2.50%	\$ 20,172	2.5%
Professional Master's of Education**	\$ 2,287	5.00%	\$ 2,401	5.0%
Diploma in Professional Inquiry**	\$ 2,287	5.00%	\$ 2,401	5.0%
Master of Science - Healthcare Quality	\$ 14,691	5.00%	\$ 20,000	36.1%
DPAH - Aging & Health	\$ 12,500	N/A	\$ 12,988	3.9%
MSc AH - Aging & Health	\$ 20,000	N/A	\$ 20,000	0.0%
Master of Engineering (Meng) - year of entry 2014	\$ 17,850	5.00%	\$ 18,743	5.0%
Master of Engineering (Meng) - year of entry < 2014	\$ 15,902	5.00%	N/A	N/A
Certificate in Community Relations in the Extractive Industries **	\$ 3,150	5.00%	\$ 3,308	5.0%
Master's of Earth and Energy Resources Leadership	N/A		\$ 45,000	N/A
Master of Public Health				
Year 1	\$ 19,813	5.00%	\$ 20,804	5.0%
Year 2	\$ 19,813	5.00%	\$ 20,804	5.0%
Master in Public Administration (MPA)	\$ 23,544	8.00%	\$ 25,428	8.0%
Professional MPA (PMPA) per course	\$ 3,311	8.00%	\$ 3,576	8.0%
Master in Industrial Relations	\$ 23,544	8.00%	\$ 25,428	8.0%
Professional PMIR per course	\$ 4,088	8.00%	\$ 4,415	8.0%
School of Rehabilitation Therapy				
MSc (OT) and MSc (PT)				
Year 1	\$ 21,790	5.00%	\$ 22,879	5.0%
Year 2	\$ 21,790	5.00%	\$ 22,879	5.0%
Master in Urban and Regional Planning				
Year 1	\$ 19,620	8.00%	\$ 21,190	8.0%
Year 2	\$ 18,893	4.00%	\$ 20,405	4.0%
School of Business				
MBA	\$ 77,149	-4.15%	\$ 79,163	2.6%
Accelerated MBA	\$ 66,631	2.87%	\$ 67,764	1.7%
Executive MBA	\$ 78,293	0.00%	\$ 80,888	3.3%
Cornell-Queen's MBA	\$ 91,491	5.00%	\$ 96,065	5.0%
Master of International Business (12 months single)	\$ 44,459	2.50%	\$ 45,570	2.5%
Master of International Business (16 months double)	\$ 58,608	2.50%	\$ 60,073	2.5%
Master of International Business (24 months double)	\$ 68,716	2.50%	\$ 70,434	2.5%
Master of Finance	\$ 55,670	5.00%	\$ 58,174	4.5%
Master of Finance - Renmin***	\$ 43,777	7.51%	\$ 49,717	13.6%
MEI	\$ 42,500	N/A	\$ 42,500	0.0%
Master of Management Analytics	\$ 55,211	4.99%	\$ 57,977	5.0%
Graduate Diploma in Business Administration	\$ 40,800	0.00%	\$ 42,840	5.0%
Graduate Diploma in Accounting**	\$ 2,355	4.99%	\$ 2,800	18.9%

**per course

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

Table 3
Recommended Tuition Fees 2016-17
Bader International Study Centre
(fees include tuition, residence with full meals, local transportation and field studies)

BISC Programs	Actual	%	Proposed	%
	2015-16	Change	2016-17	Change
Summer	\$ 9,201	5.0%	\$ 9,661	5.0%
Fall	\$ 18,638	5.0%	\$ 19,569	5.0%
Winter	\$ 18,638	5.0%	\$ 19,569	5.0%
Summer Field Schools				
Introduction to British Archaeology	\$ 7,665	5.0%	\$ 8,048	5.0%
Global Project Management	\$ 10,343	5.0%	\$ 10,860	5.0%
Digital Humanities	\$ 7,277	5.0%	\$ 7,640	5.0%
Global Health and Disability	\$ 10,395	5.0%	\$ 10,915	5.0%
Medieval Performance	\$ 3,098	5.0%	\$ 3,252	5.0%
Global Law Program	\$ 14,133	3.0%	\$ 14,133	0.0%