



**Student Fee-Funded Units, Ancillaries,
Academic Support Units, and Associated
Companies 2014-15 Budgets**

March 10, 2014

**STUDENT FEE-FUNDED UNITS, ANCILLARIES, ACADEMIC SUPPORT
UNITS, AND ASSOCIATED COMPANIES**

2014-15 BUDGETS AND ANCILLARY FEES

The 2013-14 projected results and 2014-15 budgets for Student Fee-funded Units, Ancillaries, Academic Support Units, and Associated Companies are included on Table 1. A listing of Western's proposed 2014-15 Student Ancillary Fees are presented on Tables 2 and 3.

A. Student Fee-Funded Units

Student Fee-Funded Ancillary Units are supported, in whole or in part, by non-tuition related compulsory ancillary fees. Student involvement in establishing fee levels is facilitated through the Student Services Committee (SSC) -- a student run group comprised of voting representatives from the University Students' Council (USC), the Society of Graduate Students (SOGS), and the Master of Business Administration Association (MBAA).

In 2004, the SSC implemented a fee adjustment mechanism designed to avoid the erosion of service levels caused by the negative financial impact of progressive inflation. The mechanism provides for an overall adjustment to ancillary fees equal to the greater of 2% or the rate of Canadian CPI for the preceding calendar year. Each year the 'adjustment pool' is allocated to units based on the needs and priorities identified in the individual planning submissions.

The total adjustment pool available for allocation in fiscal 2013-14 is the 2% minimum as specified by the rate adjustment mechanism. As detailed in Tables 2 and 3, the SSC has approved a uniform 2% fee increase for all fee funded ancillary units.

Deficits reported for certain units appearing under the Student Fee Funded section of Table 1 are attributed to the following special circumstances:

- ***Student Development Centre (line 8)*** – The deficit projected for 2013-14 (\$69,600) is the result of additional part-time staff hired to deal with a growing wait list for psychological services. The reserve balance for this unit is sufficient to cover this shortfall.
- ***Student Success Centre (line 9)*** – The deficit projected for 2013-14 (\$130,700) includes one-time costs associated with the implementation of a new program which will provide students with a co-curricular record intended to highlight competencies obtained outside of the classroom. The deficit budgeted for 2014-15 (\$224,600) includes continued support for the roll-out of Western's Co-

Curricular record and one-time funding for three student interns that will be hired to enhance programming in the areas of Experiential Learning and Communication. The unit is expected to return to a balanced budget state following the completion of these initiatives at the end of 2014-15. The reserve balance for this unit is sufficient to cover the cost of these one-time programs.

- ***Student Health Services (line 10)*** – The deficit budgeted for 2014-15 (\$70,000) includes the cost of an additional social worker that will be hired to address increasing demand for counseling services. The reserve balance for this unit is sufficient to cover the shortfall.
- ***Thompson Recreation & Athletic Centre (line 12)*** – The deficit balance in the capital/project reserve (\$418,700) for this unit is the result of a plan to replace the structural roof support cables and weather membrane covering. Future unit contributions to the reserve are expected to recover the deficit balance by the end of 2018-19.

B. Ancillary Units

Revenues that support the *Ancillary Unit* budgets are primarily derived from the sale of goods and services to the general University community. As listed on Table 1, the Ancillary Units include:

- The Family Practice Clinic and Workplace Health
- Housing
- Parking Services
- Retail Services

The 2013-14 projected surplus of \$3,020,900 reported for ***Housing (Table 1 - line 15)*** reflects the opening of the first 600 new residence beds in Ontario Hall. The 2014-15 budgeted surplus of \$2,435,000 takes into account the opening of the remaining 400 Ontario Hall residence beds and the closure of Delaware Hall for a major renovation project.

The fiscal 2014-15 budgeted surplus of \$94,800 for ***Parking Services (Table 1 - line 16)*** is declining from the fiscal 2013-14 projected \$302,800 surplus primarily due to capital amortization costs associated with proposed software upgrades and the replacement of gate equipment.

C. Academic Support Units

The budgets for the *Academic Support Units* are funded from various sources, including recoveries from internal research projects, revenues from external industrial contracts, and course fees. In addition, Animal Care and Veterinary Services receives support from the University operating budget to fund the cost of regulatory requirements and training for animal users.

Deficits reported for units appearing under this section of Table 1 are attributed to the following circumstances:

- ***Animal Care & Veterinary Services (line 19)*** – The (\$79,600) deficit projected for 2013-14 is the result of restructuring costs and one-time expenditures pertaining to the first phase of ‘Good Laboratory Practices’ (GLP) certification. Achieving GLP certification will allow the unit to develop new sources of revenue from commercial contracts in future years.
- ***Continuing Studies at Western (line 21)*** – The deficit projected for 2013-14 (\$352,200) is primarily due to one-time registration system implementation costs carried over from the previous fiscal year. The shortfall forecasted for 2014-15 (\$277,000) is attributed to development costs associated with new e-learning initiatives and custom corporate training programs. It is anticipated that entry into these new markets will lead to revenue growth in future years.
- ***Fraunhofer Project Centre (line 22)*** – Losses in the unit’s first full year of operation are due to production delays resulting from the failure of the facility’s main transformer.

D. Associated Companies

The following Associated Companies are consolidated into the Combined Western University Financial Statements:

- ***Richard Ivey School of Business Foundation (line 26)*** – RISBF includes Ivey Management Services (IMS), the operation of conference facilities at Spencer Hall and the ING Centre in Toronto, a 100% equity interest in RISB Consulting (Shanghai) Ltd., and a 50% equity interest in RISB (India). Revenue is forecasted to grow in 2014-15 due to the expansion of the ING Centre, the introduction of new executive education programs, and increased volume from publishing services. A higher contribution from these areas is expected to be substantially offset by an increase in the transfer to degree programs at RISB (UWO).
- ***Richard Ivey School of Business (Asia) (line 27)*** – RISB (Asia) offers EMBA and Executive education programs in Hong Kong, as well as mainland China. RISB (Asia) also includes a 50% equity interest in RISB (India). Revenue growth in fiscal 2014-15 is expected to result from the launch of a Mainland China EMBA program in Health Management and expansion of the EMBA enrolments in Hong Kong. Revenue from executive education programs is also forecasted to increase next fiscal year. Higher facility rental costs and startup costs for the new Health Management EMBA program are expected to fully offset revenue gains from these new initiatives. The RISB (Asia) is working to eliminate the annual operational deficits by growing EMBA enrolments to capacity but stiff competition in the region has slowed the progress towards this goal.

- ***Research Park (including Windermere Manor) (line 28)*** – The Research Park is expected to report a deficit of (\$72,700) in 2013-14 due to:
 - i. Tenant turnover in the Stiller Centre.
 - ii. The waiver of management fees for the Sarnia Research Park Campus as part of an administrative restructuring plan.
 - iii. An increase in property taxes resulting from a recent reassessment.A surplus of \$14,400 is anticipated from the Research Park in 2014-15.

- ***The Museum of Ontario Archaeology (line 29)*** - Heading into 2014-15, the focus for the Museum will be on a fundraising campaign to deal with capital maintenance issues and ramping up the acquisition of collections to populate the CFI-funded artifact repository.

Table 1
Western University

STUDENT FEE FUNDED UNITS, ANCILLARIES, ACADEMIC SUPPORT UNITS, AND ASSOCIATED COMPANIES
2013/14 Projected and 2014/15 Budget
(\$000's)

Student Fee Funded Units	2013/14 Projected			2014/15 Budget			% Change		Budgeted April 30/15 Operating Reserve	Budgeted April 30/15 Capital/Project Reserve
	Revenues	Expenses	Surplus/(Deficit)	Revenues	Expenses	Surplus/(Deficit)	Revenues	Expenses		
1 Campus Recreation	5,332.2	5,342.2	(10.0)	5,418.7	5,428.1	(9.4)	1.6	1.6	590.9	448.5
2 Financial Aid	1,021.1	1,021.0	0.1	1,056.1	1,056.1	-	3.4	3.4	65.8	
3 Indigenous Services	697.3	692.8	4.5	641.1	640.7	0.4	(6.1)	(7.5)	56.6	
4 Intercollegiate Athletics	5,535.7	5,545.8	(10.1)	5,548.3	5,563.7	(15.4)	0.2	0.3	90.3	
5 Internatogate Student Services	414.9	415.0	(0.1)	429.0	429.2	(0.2)	3.4	3.4	(0.3)	
6 Off Campus Housing & Housing Mediation Office	401.1	400.3	0.8	407.6	408.0	(0.4)	1.6	1.9	60.7	
7 Services for Students With Disabilities	418.2	416.9	1.3	432.3	440.9	(8.6)	3.4	5.8	21.2	75.1
8 Student Development Centre	2,210.9	2,280.5	(69.6)	2,283.3	2,283.3	-	3.3	0.1	203.5	
9 Student Success Centre	1,376.1	1,506.8	(130.7)	1,411.4	1,636.0	(224.6)	2.6	8.6	85.6	
10 Student Health Services	4,229.1	4,144.3	84.8	4,285.5	4,355.5	(70.0)	1.3	5.1	871.6	
11 Western Foot Patrol	174.2	173.9	0.3	179.9	179.6	0.3	3.3	3.3	25.1	26.7
12 Thompson Recreation & Athletic Centre	1,218.2	1,210.1	8.1	1,239.2	1,224.2	15.0	1.7	1.2	222.9	(418.7)
13 Total Student Fee Funded Units	23,029.0	23,149.6	(120.6)	23,332.4	23,645.3	(312.9)	1.3	2.1	2,293.9	
Ancillaries										
14 Family Practice Clinic and Workplace Health	512.1	468.5	43.6	509.3	474.5	34.8	(0.5)	1.3	74.6	
15 Housing	60,088.4	57,067.5	3,020.9	64,256.5	61,821.2	2,435.3	6.9	8.3	36,555.6	
16 Parking Services	4,807.0	4,684.2	122.8	4,921.0	4,926.2	94.8	4.5	5.2	5,285.5	
17 Retail Services	33,871.6	33,837.4	34.2	33,868.3	33,842.0	26.3	(0.0)	0.0	823.3	
18 Total Ancillaries	99,279.1	96,057.6	3,221.5	103,655.1	101,063.9	2,591.2	4.4	5.2	42,739.0	
Academic Support Units										
19 Animal Care & Veterinary Services	3,563.7	3,643.3	(79.6)	3,665.3	3,668.1	(2.8)	2.9	0.7	(318.3)	
20 Boundary Layer/Wind Tunnel	2,153.1	2,152.3	0.8	2,340.0	2,298.8	40.2	8.7	6.9	487.5	240.0
21 Continuing Studies at Western	2,294.5	2,646.7	(352.2)	2,372.4	2,649.4	(277.0)	3.4	0.1	453.6	
22 Fraunhofer Project Centre	218.3	510.7	(292.4)	860.7	758.6	102.1	294.3	48.5	(342.9)	
23 Surface Science Western	1,648.7	1,640.8	7.9	1,760.0	1,691.0	69.0	6.8	3.1	300.0	291.9
24 University Machine Services	1,532.2	1,316.0	216.2	1,638.9	1,493.3	145.6	7.0	13.5	309.8	
25 Total Academic Support Units	11,410.5	11,909.8	(499.3)	12,637.3	12,560.2	77.1	10.8	5.5	889.7	
Associated Companies										
26 Richard Ivey School of Business Foundation (a)	24,336.0	22,834.0	1,502.0	26,517.0	24,851.0	1,666.0	9.0	8.8	8,846.1	
27 Richard Ivey School of Business (Asia) (a)	4,963.0	6,421.0	(1,458.0)	6,426.0	7,919.0	(1,493.0)	29.5	23.3	(6,174.0)	
28 UWU Research Park (includes Windermere Manor)	8,136.5	8,209.2	(72.7)	7,144.1	7,129.7	14.4	(12.2)	(13.1)	(13,436.8)	
29 Museum of Ontario Archaeology	579.7	568.3	11.4	499.3	499.5	(0.2)	(13.9)	(12.1)	(187.4)	
30 Total Associated Companies	38,015.2	38,032.5	(17.3)	40,586.4	40,399.2	187.2	6.8	6.2	(10,952.1)	
31 Total	171,733.8	169,149.5	2,584.3	180,211.2	177,668.6	2,542.6	4.9	5.0	34,970.5	
2013/14 Projected										
2014/15 Budget										
% Change										
Revenues	Expenses	Surplus/(Deficit)	Revenues	Expenses	Surplus/(Deficit)	Revenues	Expenses	Revenues	Expenses	Revenues
70,772.0	70,742.0	30.0	71,157.0	71,076.0	81.0	0.5	0.5	0.5	0.5	5,313.4
29,299.0	29,255.0	44.0	32,943.0	32,770.0	173.0	12.4	12.0	12.0	12.0	(7,353.2)
100,071.0	99,997.0	74.0	104,100.0	103,846.0	254.0	13.0	12.5	13.0	12.5	2,672.1
Total Ivey Group										

(a) The Ivey group of companies (Richard Ivey School of Business Foundation, and the Richard Ivey School of Business - Asia) are operated in conjunction with the Richard Ivey School of Business at Western. Ivey Management Services is consolidated with the Richard Ivey School of Business Foundation and is included in the amounts reported on line 26. Line 28 also includes results from the investment in Richard Ivey School of Business Consulting (Shanghai) Ltd. The projected and budgeted financial results of the Richard Ivey School of Business at Western are included in the overall report on the Operating Budget of the University. The financial results for the Ivey group, including the Richard Ivey School of Business at Western, are as follows:

Deficit Reduction Provision
Richard Ivey School of Business at UWU
Ivey Group of Companies (from lines 26 and 27 above)
Total Ivey Group

Table 2
Western University

RECOMMENDED 2014-15 FULL-TIME UNDERGRADUATE AND GRADUATE ANCILLARY FEES

	UNDERGRADUATE FULL-TIME (a)			GRADUATE - THREE TERMS (a)			GRADUATE - MBA		
	2013-14 Rate \$	Recommended 2014-15 Rate \$	Change \$ %	2013-14 Rate \$	Recommended 2014-15 Rate \$	Change \$ %	2013-14 Rate \$	Recommended 2014-15 Rate (b) \$	Change \$ %
Student Organization Fees									
1	(c) 120.49	(c) 122.33	1.84 1.5	73.26	74.25	0.99 1.4	600.00	600.00	
2	117.12	121.01	3.89 3.3	454.02	454.02	- -	(f) 120.00	(f) 120.00	
3	117.38	120.31	2.93 -						
4	200.43	210.38	9.95 5.0	200.10	(e) 220.02	19.92 -			
5	3.09	3.17	0.08 2.6	3.09	3.17	0.08 -			
6	5.06	5.19	0.13 2.6	5.06	5.19	0.13 -			
7	12.93	12.93	- -	-	-	- -			
8	0.82	0.84	0.02 -	-	-	- -			
9	29.55	30.29	0.74 -	-	-	- -			
10	56.70	58.12	1.42 2.5	28.63	29.35	0.72 2.5	85.05	87.18	2.13 -
11	663.57	684.57	21.00 3.2	764.16	786.00	21.84 2.9	805.05	807.18	2.13 0.3
Building and Endowment Fee									
12	69.56	71.65	2.09 3.0	69.56	71.65	2.09 -	69.56	71.65	2.09 -
13	50.00	50.00	- -	50.00	50.00	- -	50.00	50.00	- -
14	119.56	121.65	2.09 1.7	119.56	121.65	2.09 1.7	119.56	121.65	2.09 1.7
Western's Student Ancillary Fees									
15	93.53	95.40	1.87 2.0	119.09	121.47	2.38 2.0	119.09	121.47	2.38 2.0
16	35.71	36.42	0.71 2.0	35.71	36.42	0.71 2.0	35.71	36.42	0.71 2.0
17	7.65	7.80	0.15 2.0	7.65	7.80	0.15 2.0	7.65	7.80	0.15 2.0
18	82.56	84.21	1.65 2.0	82.56	84.21	1.65 2.0	82.56	84.21	1.65 2.0
19	13.09	13.35	0.26 2.0	13.09	13.35	0.26 2.0	13.09	13.35	0.26 2.0
20	8.31	8.48	0.17 2.0	8.31	8.48	0.17 2.0	8.31	8.48	0.17 2.0
21	12.36	12.61	0.25 2.0	12.36	12.61	0.25 2.0	12.36	12.61	0.25 2.0
22	69.15	70.53	1.38 2.0	69.15	70.53	1.38 2.0	69.15	70.53	1.38 2.0
23	42.56	43.41	0.85 2.0	26.69	27.22	0.53 2.0	26.69	27.22	0.53 2.0
24	44.68	45.57	0.89 2.0	44.68	45.57	0.89 2.0	44.68	45.57	0.89 2.0
25	4.39	4.48	0.09 2.0	4.39	4.48	0.09 2.0	4.39	4.48	0.09 2.0
26	18.09	18.45	0.36 2.0	18.09	18.45	0.36 2.0	18.09	18.45	0.36 2.0
27	432.08	440.71	8.63 2.0	441.77	450.59	8.82 2.0	441.77	450.59	8.82 2.0
28	1,215.21	1,246.93	31.72 2.6	1,325.49	1,358.24	32.75 2.5	1,366.38	1,379.42	13.04 1.0

(a) Applicable for the period September 1 to August 31. Fee adjustments will be implemented for September 1, 2014, except for the Student Recreation Centre fee which increases on May 1, 2013 in accordance with the original student referendum.

(b) Applicable for MBA students starting in April, 2015. (Student Organization Fee for Accelerated MBA students starting July 2015 will be \$450).

(c) In addition to the basic USC organization fee, an additional \$400.00 fee will be collected from HBA students entering the first year of the program. The \$400.00 fee is being collected on behalf of the HBA association and it covers both years of the HBA program.

(d) The Student Organizations have authorized the University to collect these funds for an endowment used to support student aid.

(e) Actual rates will be determined by the service providers at a later date. Accordingly, the activity fee rate may be reduced (but not increased) upon written notification from the Society of Graduate Students.

(f) Health plan fees will be collected by the University on behalf of the MBA and AMBA students and will be remitted to the USC for the administration of health plan coverage. Actual rates will be determined by the service provider at a later date. Accordingly, the activity fee rate may be reduced (but not increased) upon written notification from the MBA Association.

Table 3
Western University

RECOMMENDED 2014-15 PART-TIME UNDERGRADUATE AND GRADUATE STUDENT ANCILLARY FEES

	UNDERGRADUATE PART-TIME FULL COURSE (a) & (b)			UNDERGRADUATE INTERSESSION & SUMMER SCHOOL FULL COURSE (a)			GRADUATE PART-TIME PER TERM					
	2013-14 Rate \$	2014-15 Recommended Rate \$	Change %	2013-14 Rate \$	2014-15 Recommended Rate (c) \$	Change %	2013-14 Rate \$	2014-15 Recommended Rate \$	Change %			
Student Organization Fees												
1	24.10	24.47	0.37	1.5	12.05	12.23	0.18	1.5	16.21	16.44	0.23	1.4
2	0.62	0.63	0.01	1.6	0.31	0.32	0.01	3.2	-	-	-	-
3	1.01	1.04	0.03	3.0	0.51	0.52	0.01	2.0	-	-	-	-
4	2.59	2.59	-	-	-	-	-	-	-	-	-	-
5	5.91	6.06	0.15	2.5	2.96	3.03	0.07	2.4	-	-	-	-
6	11.34	11.62	0.28	2.5	5.67	5.81	0.14	2.5	-	-	-	-
7	45.57	46.41	0.84	1.8	21.50	21.91	0.41	1.9	16.21	16.44	0.23	1.4
Building and Endowment Fee												
8	13.91	14.33	0.42	3.0	7.18	7.40	0.22	-	11.59	11.94	0.35	3.0
9	10.00	10.00	-	-	5.00	5.00	-	-	8.33	8.33	-	-
10	23.91	24.33	0.42	1.8	12.18	12.40	0.22	1.8	19.92	20.27	0.35	1.8
Western's Student Ancillary Fees												
11	18.71	19.08	0.37	2.0	9.35	9.54	0.19	2.0	-	-	-	-
12	7.14	7.28	0.14	2.0	3.57	3.64	0.07	2.0	5.95	6.07	0.12	2.0
13	1.53	1.56	0.03	2.0	0.77	0.78	0.01	1.3	1.28	1.30	0.02	-
14	16.51	16.84	0.33	2.0	8.26	8.42	0.16	1.9	-	-	-	-
15	2.62	2.67	0.05	1.9	1.31	1.34	0.03	2.3	2.18	2.23	0.05	2.3
16	1.66	1.70	0.04	2.4	0.83	0.85	0.02	2.4	-	-	-	-
17	2.47	2.52	0.05	2.0	1.24	1.26	0.02	1.6	-	-	-	-
18	13.83	14.11	0.28	2.0	6.92	7.05	0.13	1.9	11.53	11.76	0.23	2.0
19	8.51	8.68	0.17	2.0	4.26	4.34	0.08	1.9	4.45	4.54	0.09	2.0
20	8.94	9.11	0.17	1.9	4.47	4.56	0.09	2.0	-	-	-	-
21	0.88	0.90	0.02	2.3	0.44	0.45	0.01	2.3	0.73	0.75	0.02	2.7
22	3.62	3.69	0.07	1.9	1.81	1.85	0.04	2.2	-	-	-	-
23	86.42	88.14	1.72	2.0	43.23	44.08	0.85	2.0	26.12	26.65	0.53	2.0
24	110.33	112.47	2.14	1.9	55.41	56.48	1.07	1.9	46.04	46.92	0.88	1.9

(a) Half courses are charged 50% of the full course rate.
(b) Applicable for the period September 1 to August 31.
(c) Applicable for the summer of 2015.
(d) The Student Organizations have authorized the University to collect these funds for an endowment used to support student aid.