Western

Office of Institutional Planning & Budgeting

December 15, 2011

To: All Deans

From: Ruban Chelladurai

Copy: Amit Chakma, Janice Deakin, Alan Weedon, Gitta Kulczycki

Subject: **Revenues, Expenditures, and Tuition Fees – by Faculty: 2010-11**
and
Budget per Weighted Teaching Unit: 2010-11

Attached are two sets of analyses which are updates to the information you have received in recent years.

1. The tables showing the 2010-11 analyses on Revenues, Expenditures, and Tuition Fees – by Faculty. The analyses are based on final year-end 2010-11 data.

2. The graph showing Budget per Weighted Teaching Unit for 2010-11 – by Faculty. This graph has been presented to Deans as another way of looking at relative resource allocations.

The first set of analyses (i.e. Revenues, Expenditures, and Tuition Fees – by Faculty) was first carried out in 1995-96, and has been presented to Deans annually. In this year's analyses, we have made changes in order to align the analyses with (a) changes that have taken place (over time) in the University's revenue and expenditure profiles and (b) the new revenue-sharing mechanism for the Faculties. The changes are:

a. The attribution of revenues is now based on "undergraduate teaching activity" and graduate students' Faculty of registration. Previously, revenue attribution was based on undergraduate and graduate students' Faculty of registration.

b. Since revenue attribution is based on "undergraduate teaching activity", the cross-Faculty teaching adjustment used in the past is not necessary – and therefore has been removed from the analyses.

c. Some of the Indirect Expenditure line items – which are attributed using enrolments – now reflect the change to "undergraduate teaching activity".

If you have any questions please let me know.

TABLE A (2010-11)

EXPENDITURES AND TUITION REVENUE AT WESTERN, 2010-11

		FTE Enrolments	Expenditures ($ 000)	Expenditures / FTE	Tuition Revenue ($ 000)	Tuition Rev / FTE	Tuition / Expenditures
		(1)	(2)	(3)	(4)	(5)	(6)
	Group 1:						
1	Arts & Humanities	3,466	45,784	13,210	19,311	5,572	42.2%
2	Engineering	1,395	41,424	29,697	13,005	9,324	31.4%
3	Health Sciences	2,720	45,204	16,620	15,420	5,669	34.1%
4	Music	668	14,229	21,314	3,632	5,440	25.5%
5	Science	5,596	89,414	15,979	34,123	6,098	38.2%
6	Social Science	7,401	85,072	11,495	41,991	5,674	49.4%
7	**Sub-Total**	**21,245**	**321,128**	**15,116**	**127,482**	**6,001**	**39.7%**
	Group 2:						
8	Business	2,032	71,026	34,961	48,468	23,857	68.2%
9	Education	1,738	21,112	12,145	9,471	5,448	44.9%
10	Info & Media Studies	853	14,357	16,837	5,228	6,131	36.4%
11	Law	581	11,137	19,175	7,237	12,461	65.0%
12	Medicine & Dentistry	3,451	127,489	36,944	31,903	9,245	25.0%
13	**Sub-Total**	**8,654**	**245,121**	**28,324**	**102,308**	**11,822**	**41.7%**
14	**Total**	**29,899**	**566,248**	**18,939**	**229,791**	**7,686**	**40.6%**

Notes

Col 1 = Undergraduate Full-Time Equivalent Enrolments (FTEs) are based on teaching activity.
Graduates FTEs based on students' Faculty of registration.

Col 2 = Sum of Base Budgets and Other Direct and Indirect Expenses.

Col 3 = Column 2 / Column 1

Col 4 = Based on the FTEs -- as calculated in Column 1.

Col 5 = Column 4 / Column 1

Col 6 = Column 4 / Column 2

TABLE B (2010-11)

EXPENDITURES AND REVENUES AT WESTERN -- BY FACULTY, 2010-11

		FTEs	Expenditures ($000)	Revenues ($000)	Exp-Rev ($000)	Expenditures / Revenues	Expenditures / FTE	Revenues / FTE	(Exp-Rev) / FTE	Tuition / Expenditures
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Group 1:									
1	Arts & Humanities	3,466	45,784	47,235	(1,451)	0.97	13,210	13,628	(419)	42.2%
2	Engineering	1,395	41,424	31,501	9,923	1.32	29,697	22,583	7,114	31.4%
3	Health Sciences	2,720	45,204	50,821	(5,617)	0.89	16,620	18,686	(2,065)	34.1%
4	Music	668	14,229	11,019	3,210	1.29	21,314	16,506	4,808	25.5%
5	Science	5,596	89,414	85,154	4,260	1.05	15,979	15,217	761	38.2%
6	Social Science	7,401	85,072	97,765	(12,693)	0.87	11,495	13,210	(1,715)	49.4%
7	**Sub-Total**	**21,245**	**321,128**	**323,495**	**(2,367)**	**0.99**	**15,116**	**15,227**	**(111)**	**39.7%**
	Group 2:									
8	Business	2,032	71,026	70,439	587	1.01	34,961	34,672	289	68.2%
9	Education	1,738	21,112	19,890	1,222	1.06	12,145	11,442	703	44.9%
10	Info & Media Studies	853	14,357	13,125	1,232	1.09	16,837	15,392	1,445	36.4%
11	Law	581	11,137	11,435	(298)	0.97	19,175	19,688	(513)	65.0%
12	Medicine & Dentistry	3,451	127,489	127,865	(376)	1.00	36,944	37,053	(109)	25.0%
13	**Sub-Total**	**8,654**	**245,121**	**242,754**	**2,367**	**1.01**	**28,324**	**28,050**	**273**	**41.7%**
14	**Total**	**29,899**	**566,248**	**566,248**	**(0)**	**1.00**	**18,939**	**18,939**	**(0)**	**40.6%**

Notes

Col 1 = Undergraduate Full-Time Equivalent Enrolments (FTEs) are based on teaching activity.
Graduates FTEs based on students' Faculty of registration.

Col 2 = Operating Expenditures (see Table C)

Col 3 = Operating Revenues (see Table D)

Col 4 = Column 2 less Column 3

Col 5 = Expenditures / Revenues (Column 2 / Column 3)

Col 6 = Expenditures / FTE (Column 2 / Column 1)

Col 7 = Revenues / FTE (Column 3 / Column 1)

Col 8 = (Expenditures-Revenues) / FTE or ((Column 2 - Column 3) / FTE)

Col 9 = Tuition Revenue /Expenditures (same as column 6 in Table A)

TABLE C (2010-11)

OPERATING EXPENDITURES AT WESTERN, 2010-11

		Base Budget	One-Time Support	Centrally Funded Student Support	Indirect Costs	Operating Expenditures
		(1)	(2)	(3)	(4)	(5)
	Group 1:					
1	Arts & Humanities	28,994,579	2,980,258	1,075,807	12,733,595	45,784,240
2	Engineering	25,112,415	2,974,990	1,895,343	11,441,320	41,424,068
3	Health Sciences	27,019,571	2,551,199	2,678,017	12,955,434	45,204,221
4	Music	9,456,462	677,811	597,157	3,497,833	14,229,262
5	Science	50,667,181	5,870,063	4,493,648	28,382,874	89,413,766
6	Social Science	49,706,222	5,339,554	5,363,084	24,663,233	85,072,093
7	**Sub-Total**	**190,956,430**	**20,393,875**	**16,103,055**	**93,674,289**	**321,127,649**
	Group 2:					
8	Business	53,770,117	221,794	2,988,639	14,045,477	71,026,027
9	Education	12,828,520	866,795	594,369	6,821,838	21,111,521
10	Info & Media Studies	9,423,486	996,366	642,969	3,294,082	14,356,903
11	Law	6,649,839	182,755	1,714,258	2,590,217	11,137,070
12	Medicine & Dentistry	73,241,368	15,495,410	6,715,695	32,036,523	127,488,996
13	**Sub-Total**	**155,913,330**	**17,763,120**	**12,655,931**	**58,788,136**	**245,120,517**
14	**TOTAL**	**346,869,760**	**38,156,995**	**28,758,986**	**152,462,425**	**566,248,166**

Notes

Col 1 = Base Budget at April 30.

Col 2 = Includes initial one-time allocations as originally budgeted and other one-time allocations up to April 30th. In addition, 2010-11 in-year allocations for GSSTF, GEF, GEF+, ECF and Summer /Distance Stipends are included in this column.

Col 3 = Includes undergraduate scholarships and bursaries which have been specifically awarded and unallocated bursaries distributed on the basis of awards to-date.
Scholarship and bursary awards are based on distribution as of April 30.

Col 4 = The amounts shown under indirect costs are the total of the budgets of all University-wide expenditures and support areas, and a portion of unallocated ADF. Distributed as in Table F.

TABLE D (2010-11)

OPERATING REVENUES AT WESTERN, 2010-11

		Base Grants	Graduate Expansion Grant	Research Related Grants	Faculty Specific-Grants	Other Grants	Tuition Revenue	Other Revenues	Total Operating Revenue
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Group 1:								
1	Arts & Humanities	22,061,658	1,621,203	437,617		1,295,471	19,311,499	2,507,545	47,234,993
2	Engineering	11,927,810	410,578	2,588,393		702,969	13,005,388	2,865,570	31,500,709
3	Health Sciences	23,985,054	2,366,112	701,302	4,218,986	1,412,166	15,419,639	2,717,709	50,820,967
4	Music	5,836,708	510,143	38,476		342,885	3,631,654	659,601	11,019,468
5	Science	37,249,866	1,965,285	4,405,004		2,186,903	34,123,494	5,223,141	85,153,693
6	Social Science	44,029,123	1,510,265	2,158,006		2,583,193	41,990,752	5,493,393	97,764,732
7	**Sub-Total**	**145,090,219**	**8,383,586**	**10,328,799**	**4,218,986**	**8,523,587**	**127,482,425**	**19,466,959**	**323,494,562**
	Group 2:								
8	Business	12,336,367	40,365	468,587		724,962	48,468,446	8,400,256	70,438,984
9	Education	8,174,161	250,724	199,712		480,165	9,471,083	1,314,008	19,889,854
10	Info & Media Studies	6,388,617	356,874	116,157		376,870	5,228,311	657,963	13,124,793
11	Law	3,410,874	103,599	63,380		199,742	7,237,382	419,795	11,434,772
12	Medicine & Dentistry	40,479,705	582,196	10,302,391	30,353,079	2,372,759	31,903,244	11,871,829	127,865,202
13	**Sub-Total**	**70,789,725**	**1,333,758**	**11,150,228**	**30,353,079**	**4,154,498**	**102,308,466**	**22,663,851**	**242,753,604**
14	**TOTAL**	**215,879,944**	**9,717,344**	**21,479,027**	**34,572,065**	**12,678,085**	**229,790,891**	**42,130,810**	**566,248,166**

Notes

Col 1 = Base Grants as of April 30, and are distributed on the basis of adjusted BIUs -- which are calculated using teaching activity. Includes Undergraduate Accessibility Fund, Tuition Offset Grant, Quality Assurance Fund (QAF), Quality Improvement Fund (QIF), Access to Opportunities Program (ATOP), Teacher Education Expansion and Graduate Expansion for growth to 2007-08 -- as of April 30.

Col 2 = Graduate Expansion Fund is distributed based on enrolment growth (domestic students eligible for government funding) over 2007-08.

Col 3 = Research Related Grants are: Research Performance Grant, Research Infrastructure Grant, Federal Funding for Indirect Costs of Research, and Canada Research Chairs -- as of April 30, and are distributed on the basis of research funding share.

Col 4 = Faculty-specific Grants are: T&R and Primary Care Grants to Medicine, and grants targetted for Nursing expansion.

Col 5 = Other Grants consist of the following grants: Performance Indicator Fund, Trois-Pistoles Bursary, Accessibility for Disabled Students, Property Tax Grant, Work Study Grants, and Other MTCU Allocations. Distributed on the basis of adjusted BIUs.

Col 6 = Actual Tuition Revenue for the Year. Based on same distribution as described in the footnote for Column 1 in Table A.

Col 7 = Other Revenues consist of: Royalties & Licences, Contributions from Ancillary Units, Investment Income, Research Overhead, Transfer from Affiliated University Colleges, Application Fees, Unrestricted Fundraising, Privetly-Funded Student Awards, and Other Miscellaneous Revenues. Excludes Recoverable Salaries. Royalties & Licences and Research Overhead are distributed directly to Faculties. Distribution of all other revenues is based 50% on BIUs and 50% on FTEs -- with the exception of the Ivey School's transfer for services provided by UWO (which is assigned directly to Ivey) and Privately-Funded Student Awards (which are Faculty-specific).

TABLE E (2010-11)

BIU AND FTE ENROLMENTS AT WESTERN, 2010-11

		Basic Income Units (BIUs)			Full-Time Equivalents (FTEs)			BIUs per FTE		
		Undergrad	Graduate	Total	Undergrad	Graduate	Total	Undergrad	Graduate	Total
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Group 1:									
1	Arts & Humanities	4,206.0	1,352.9	5,558.9	3,050.0	416.0	3,466.0	1.38	3.25	1.60
2	Engineering	1,430.0	1,586.5	3,016.5	769.0	625.9	1,394.9	1.86	2.54	2.16
3	Health Sciences	3,337.0	2,722.6	6,059.6	2,012.0	707.8	2,719.8	1.66	3.85	2.23
4	Music	1,063.0	408.3	1,471.3	545.0	122.6	667.6	1.95	3.33	2.20
5	Science	7,242.0	2,142.1	9,384.1	4,820.0	775.8	5,595.8	1.50	2.76	1.68
6	Social Science	9,124.4	1,960.2	11,084.6	6,795.0	605.6	7,400.6	1.34	3.24	1.50
7	**Sub-Total**	**26,402.4**	**10,172.5**	**36,574.9**	**17,991.0**	**3,253.7**	**21,244.7**	**1.47**	**3.13**	**1.72**
	Group 2:									
8	Business	2,166.0	944.8	3,110.8	1,516.0	515.6	2,031.6	1.43	1.83	1.53
9	Education	1,501.0	559.4	2,060.4	1,562.0	176.3	1,738.3	0.96	3.17	1.19
10	Info & Media Studies	649.0	968.2	1,617.2	507.0	345.7	852.7	1.28	2.80	1.90
11	Law	830.0	27.1	857.1	567.0	13.8	580.8	1.46	1.96	1.48
12	Medicine & Dentistry	8,020.7	2,160.9	10,181.6	2,879.9	571.0	3,450.9	2.79	3.78	2.95
13	**Sub-Total**	**13,166.7**	**4,660.3**	**17,827.1**	**7,031.9**	**1,622.4**	**8,654.3**	**1.87**	**2.87**	**2.06**
14	**TOTAL**	**39,569.1**	**14,832.9**	**54,402.0**	**25,022.9**	**4,876.1**	**29,899.0**	**1.58**	**3.04**	**1.82**

Notes

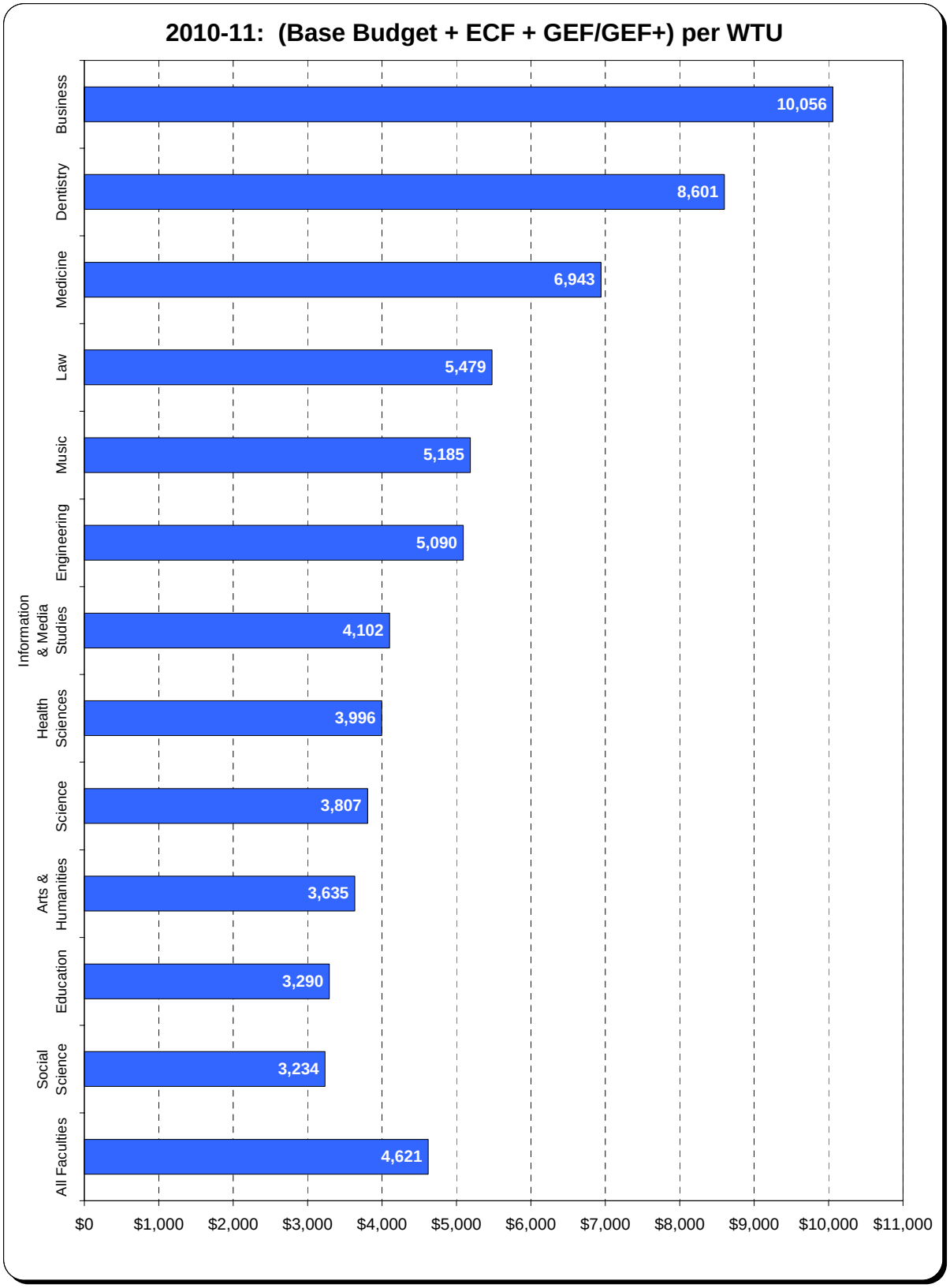
Col 1,4 : Based on teaching activity.

Col 2,6 : Based on Faculty of registration.

Row 12 Undergraduate enrolment includes BMedSci, DDS, MD enrolments and non-International Medical Residents.

TABLE F (2010-11)

COST DRIVERS FOR ALLOCATION OF INDIRECT EXPENDITURES

		Allocation Basis (i.e. Cost Drivers)									
		Operating Funds - Total excl. Cfwd	Total FTE Enrolment	Undergrad FTE Enrolment	Graduate FTE Enrolment	FTE Faculty	FTE Employees	Research Funding	Total Space	Research Space	Number of Alumni
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	SGPS				X						
2	Trois Pistoles			X							
3	P.A.S.F. (Unallocated)	X									
4	CFI							X			
5	Campaign Matching &Related Initiatives (Unallocated)					X					
6	Energy Efficiency Initiatives								X		
7	A.D.F. (Unallocated)					X					
8	Teaching Support Centre					X					
9	Effective Writing Program		X								
10	Information Technology Services		X				X				
11	Libraries - Basic & Acquistions		X				X				
12	Registrar's Office			X							
13	Vice-Provost (APPF)					X					
14	Institutional Planning & Budgeting	X									
15	Research Western					X		X			
16	Research Promotion Fund					X					
17	Western Innovation Found (Unallocated)							X			
18	Animal Care/Vet. Services							X			
19	Alumni Relations & Development										X
20	Communications		X				X				
21	McIntosh Gallery		X				X				
22	Advancement Services										X
23	Office of the President & Vice-Presidents	X									
24	University Secretariat		X				X				
25	Financial Services	X									
26	Human Resources						X				
27	University Police								X		
28	Physical Plant								X		
29	Accessibility for the Disabled								X		
30	Corporate Contingency	X									
31	Convocation & Diplomas		X								
32	Ombudsperson			X							
33	Insurance								X		
34	London Museum of Archaeology		X			X					
35	Athletic Injury Clinic		X								
36	Intercollegiate Athletics		X								
37	CRVAWC					X					
38	University Surveys & Teaching Evaluations		X								
39	MMI Transfer to Capital								X		
40	Memberships	X									
41	Physical Plant Utilities								X		
42	Professional Fees	X									
43	Internal Audit	X									
44	Property Tax		X								
45	Costs Associated with Employee Contracts						X				
46	Information Technology Infrastructure Fund		X				X		X		
47	Employee Benefit Plans/Recoveries						X				
48	Staff/Faculty Health Services						X				
49	Provision/Unallocated	X									
50	FFICR Transfer to Capital									X	
51	CRC Transfer to Capital								X		
52	One-Time Transfer to Capital								X		
53	Undergraduate & Graduate Program Reviews			X	X						

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