

Senate Budget Advisory Committee

Budget Report - May 6, 2014

The Senate Budget Advisory Committee (SBAC) has written and prepared for your review and consideration this budget report. SBAC will recommend this budget to the University Board at its May 13 Meeting.

Background Information

The following background information will provide you with details to help you understand the context under which SBAC collected, examined and reviewed financial information, and the university campus input.

SBAC began to meet with the University community beginning in October, 2013. At each meeting/forum we asked and received feedback on the budget process. The feedback given was posted on SBAC's website and/or the University's budget website. In addition, the president kept the University community informed when government made key financial announcements, such as cuts to ESL funding.

October 2013

- **Budget Information Forums**

- SBAC and representatives of the University's Finance department hosted forums for campus community stakeholders to provide background and context in preparation for development of the 2014/15 budget:

Finance & Administration Staff	- October 10
Open Forum (everyone welcome)	- October 17
Arts & Sciences DAC	- October 21
Fine & Applied Arts DAC	- October 21
Registrar's Office	- October 23
Business Faculty	- October 24
Global & Community Studies DAC	- October 24
Capilano Faculty Association	- October 29
Library & Centre for International Experience, Continuing Education & Counseling	- October 30
Education, Health & Human Development	- November 14
Capilano Students' Union	- November 18
Advancement	- November 26

November - December 2013

- **President Bulcroft's Message to the Campus Community:**

- Government reductions in funding across the B.C. post-secondary sector will challenge Capilano University to balance its 2014-15 budget.
- Capilano is committed to conducting a transparent and collaborative budget process, engaging stakeholders through the web and information forums.

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- *The budget process will seek to:*
 - *Maximize the opportunities for students and augment the student experience*
 - *Minimize the impact on faculty and staff, and*
 - *Enhance university programs*
- **Budget Information Forums continue – everyone welcome:**
 - SBAC and the VP Finance & Administration hosted budget information forums
November 28, 11:30-1 p.m., Library building, room 322
December 2, 11:30-1 p.m., Library building, room 322 - cancelled due to low turnout
December 4, 11:30-1 p.m., Library building, room 321
December 6, 1-2:30 p.m., Cedar building, room 225 (PADM faculty only)
- **SBAC Budget Input Form available on-line:**
 - Suggestions for decreasing expenses or increasing revenue invited

January 2014

- **President Bulcroft Announces Campus-wide Process to Generate 5% Reduction Ideas**
 - All functional areas are asked to participate in a campus-wide process, coordinated by deans and directors, to identify savings equal to 5% of their total 2014/15 initial budget.
 - A common set of guidelines and a submission template are used by all areas

February - March 2014

- **5% reduction ideas reviewed**
 - SBAC and the Executive Management group review proposals received from all areas across the University, to ensure standards are upheld and proposals are viable (e.g. do not negatively affect another area). Functional units are approached for clarification and revision as necessary.
- **Budget Information Forum**
 - SBAC Chair and the President hosted an information forum to provide the campus community with an overview of the budget submissions received. The community was also asked for feedback on the criteria developed out of the 5% reduction ideas.
 - March 13, 11:30 a.m.-1:00 p.m., Sportplex, Multipurpose room

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- **Executive Management submits Proposed Budget to SBAC and Senate**
 - SBAC reviewed and investigated Executive Management's proposed budget with consideration of the input received to date from the campus community through information forums and the online feedback form.

April 2014

- **Senate reviews draft budget document proposal from Executive Management with comments from SBAC**

- **Budget Information Forums to share the Budget Proposal**
 - SBAC hosted information forums (everyone welcome) to review the draft budget proposal and receive feedback (presented by Kris Bulcroft and Nanci Lucas)
 - April 7, 12-1:30 p.m., LB 322
 - April 10, 11:30 a.m. - 1 p.m., LB 322

Along with the feedback received at the forums, committee members received emails, phone calls and input on the Budget Input Form (information to be posted shortly on SBAC's webpage).

Along with these meetings/forums with the University community, SBAC met:

2013

September 10
September 25
October 15
October 29
November 19
November 26
December 3

2014

January 21, 2014
January 28
February 4
February 11 – Meeting was cancelled – Reading Break
February 18
February 25
February 28 – All day session at the Westerleigh
March 4 – Meeting was cancelled (discussed at the February 28th session)
March 11
March 18
March 25
April 1
April 8
April 15
April 22

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Summary of the Recommended 2014/15 Budget:

Once the draft 2014/2015 Budget was produced by the executive, SBAC asked questions, requested more information, and lent its advice. The executive answered our questions and addressed our concerns in regards to their proposed budget. After several meetings, SBAC concluded that the executive had followed the guidelines (stated above) within the fiscal constraints impacting the University budget.

The initial proposed balanced budget was received by SBAC on March 25, 2014 and presented to Senate for questions on April 1. The attached recommended 2014/15 budget is very similar, but it contains more information and explanations in regards to the various add-ons and 5% submissions. The following information should be read before reviewing the proposed budget documents.

- Page 1: – “Projected 2014/15 budget” as of Feb 7, 2014. You will find also some of the steps taken by the executive to close the gap from the projected deficit of almost \$2.2 million to the recommended balanced budget, which is the last page of this package.
- Page 2: “Summary of the 5% reduction plans” submitted.
- Page 3-6: The “Recommended Items” that were acceptable cuts/revenue generation items submitted by the university community and acceptable to both the executive and SBAC to balance the budget. Please note that in the accepted 5% submissions is the suspension of two programs – Scuba and BAID.
- Page 6-7: The “Not Recommended Items” have been reviewed by SBAC and are satisfied with the explanations as to why these were not accepted submissions to balance the budget. (More explanation will be presented at Senate)
- Page 8-9: “Non-FTE generating” were reviewed by SBAC and it is satisfied with the explanations as to why these were necessary expenses for the upcoming fiscal year. (More explanation will be presented at Senate).
- Page 10-11: The “FTE generating” add-ons were reviewed and accepted by SBAC as the large majority of them were revenue-generating ideas from the 5% submissions.
- Page 12-13: “Capital Budget” – SBAC has reviewed these capital expenses and it finds them acceptable in meeting the needs of the University community.
- Page 14-15: “Draft All-Funds” as of April 17 is the recommended balanced 2014/15 budget.

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SBAC's Recommendations to Senate:

SBAC makes a few recommendations on the future process and the budget itself. It hopes that Senate, the Board, and the executive try to implement them at the earliest date possible:

1. Student Employment Centre – SBAC would like the continuation of support to students while this department is being reorganized, that the impact will minimally impact the student experience and if needed, that resources be provided this upcoming budget year.
2. That Senate develop performance measures of areas for the next fiscal budget.
3. That Senate develop out of the Academic Plan, a set of criteria that SBAC can use to fulfill its mandate.
4. That the University and SBAC continue its forums and request for feedback from the university community to make the budget process as transparent as possible.

Lastly, as SBAC chair, I would like to thank all our committee members who attended numerous forums and SBAC meetings. Without their dedication to this process, Senate and to the SBAC mandate, this budget and budget process would not have been possible.

Submitted to Senate by:

Nanci Lucas (Chair)
Kris Bulcroft
Leighan Crowe
Violet Jessen
Reini Klein
Jennifer Moore
Natahsha Prakash
Tammy Towill
Cindy Turner

CAPILANO UNIVERSITY

**Fiscal 2014/2015 Draft Recommended Changes to Balance the Budget
At February 7, 2014**

	Draft Fiscal 2014/15	Approved Fiscal 2013/14	Variance
Revenue:			
Grants from the Province of British Columbia	38,438,157	39,695,209	(1,257,052)
Amortization of deferred capital contributions	3,964,369	4,488,668	(524,299)
Tuition fees	34,084,126	34,592,166	(508,040)
Project and other revenue	3,203,511	3,970,462	(766,951)
Investment income	1,441,500	1,329,000	112,500
Sales of goods	2,726,347	2,966,347	(240,000)
Parking, Children's Centre and Theatre	1,878,694	1,690,695	187,999
Donations and gifts-in-kind	775,000	775,000	-
	86,511,704	89,507,547	(2,995,843)
Expenses:			
Salaries and benefits	62,999,010	64,082,682	(1,083,672)
Operating expenses	17,659,881	18,417,043	(757,163)
Amortization of capital assets	7,909,739	7,007,822	901,917
	88,568,630	89,507,547	(938,918)
			-
Feb 7 Annual Operating Surplus/(Deficit) - (Revenue - Expenses)	(2,056,926)	-	(2,056,926)
Mar 18 Budget completion of all non Operating funds			(138,718)
Mar 18 Annual Operating Surplus/(Deficit)			(2,195,643)
Recommended Changes:			
VFX Bursary no longer offered		12,500	
Suspend student employment		98,722	
National championships travel/accommodation		(10,500)	
Non-active/disability benefits split from active employees benefits		(107,700)	
Revenue Increases based on 5% reduction plans	182,758		
Reductions in salaries & expenses from 5% reduction plans	1,922,386		
Parking fund increase from 5%	10,000		
Net Increases based on 5% reduction plans		2,115,144	
One time Non FTE add-ons	(537,457)		
Non FTE add-ons	(287,563)	(825,020)	
FTE add-ons		637,939	
Reductions in salaries CSEE from 5% reduction plans		48,181	
Reduction in Sunshine Coast discretionary budget		20,448	
Reduction in Squamish discretionary budget		18,000	
Reduction in Tourism Initiatives discretionary budget		3,000	
Reduction in Arts & Sciences discretionary budget		6,000	
Section Reduction in Fine & Applied Arts		12,900	
BCAIU membership reduction		50,000	
Suspend section reserve		33,124	
Reduction in capital renovations budget		40,000	
Further reduction in operating grant as notified by Ministry		(31,769)	
Net adjustments from new contracts		74,674	
April 17 Annual Operating Surplus/(Deficit)		-	

Summary of 5% Reduction Plans

Apr.9.14

Recommended Items	Sections	Section Cost	Adm	Adm Costs	Staff	Staff Costs	Lab Hours	Lab Costs	Expenses	Revenue	Total	% of Tot
Pres/Adv/VP Academic/Stu	11.30	146,312	1	169,320	0.80	41,078	94.50	5,413	54,100	19,000	435,223	12%
Finance & Administration	-	-	-	-	3.00	144,826	-	-	107,000	-	251,826	7%
Arts& Science	21.02	272,214	-	-	0.65	59,033	953.58	46,470	26,174	87,726	491,617	14%
Fine & Applied Arts	6.69	86,609	-	-	0.25	32,900	-	-	3,133	101,588	224,230	6% *
Business	19.50	252,486	-	-	-	11,239	670.00	38,535	26,200	-	328,460	9%
Ed, Health Human & Sunshi	7.58	98,146	-	-	0.43	23,533	-	-	85,821	79,444	286,944	8%
Global & Squamish	12.15	157,318	-	-	-	-	-	-	34,500	(105,000)	86,818	2%
	78.24	1,013,085	1	169,320	5.13	312,609	1,718.1	90,418	336,928	182,758	<u>2,105,118</u>	58%

From FTE add-on Sheet or Parking Fund

Finance & Administration			-	-	-	-	-	-	-	10,000	10,000	0%
Fine & Applied Arts	2.06	26,673	-	-	(0.76)	(41,527)	(184.6)	(10,573)	(84,417)	598,229	488,385	14% *
Ed, Health Human & Sunshi	-	-	-	-	-	-	-	-	(900)	40,434	39,534	1%
	2.1	26,673	-	-	(0.76)	(41,527)	(185)	(10,573)	(85,317)	648,663	<u>537,919</u>	15%

Not Recommended Items

Pres/Adv/VP Academic/Stu	2.0	25,896	1	143,951	2.98	183,750	-	-	137,027	8,000	498,624	14%
Finance & Administration			2	214,033	3.50	191,707			29,500	-	435,240	12%
Arts& Science	0.5	6,474			-	-	-	-	-	-	6,474	0%
Fine & Applied Arts	-	-	-	-	-	-	-	-	-	-	0	0%
Business	-	-			-	-	-	-	-	-	0	0%
Ed, Health Human & Sunshi	-	-			-	-			2,700	-	2,700	0%
Global & Squamish	1.5	19,422							1,500		20,922	1%
	4.0	51,792	3	357,984	6.48	375,457	-	-	170,727	8,000	<u>963,960</u>	27%

Grand total of all Items

Pres/Adv/VP Academic/Stu	13.3	172,208	2	313,271	3.78	224,828	94.5	5,413	191,127	27,000	933,847	26%
Finance & Administration		-	2	214,033	6.50	336,533	-	-	136,500	10,000	697,066	19%
Arts& Science	21.5	278,688			0.65	59,033	953.6	46,470	26,174	87,726	498,091	14%
Fine & Applied Arts	8.7	113,282	-	-	(0.5)	(8,627)	(185)	(10,573)	(81,284)	699,817	712,615	20%
Business	19.5	252,486			-	11,239	670.0	38,535	26,200	-	328,460	9%
Ed, Health Human & Sunshi	7.58	98,146			0.43	23,533	-	-	87,621	119,878	329,178	9%
Global & Squamish	13.7	176,740			-	-	-	-	36,000	(105,000)	107,740	3%
	84.3	1,091,550	4	527,304	10.85	646,539	1,533	79,845	422,338	839,421	<u>3,606,996</u>	100%

* Mainly by redevelopment of programs resulting in increased revenue

Area	Proposal	ExecSection	Section Cr	Adm	Adm Costs	Staff	Staff Costs	Lab Hours	Lab Costs	Expenses	Revenue	Total	Running Tot:
RECOMMENDED													
Arts& HUM	122 English reduction based on last year	14	6.75	87,399								87,399	87,399
Arts& HUM	123 Lang Super and lab based on last year	14	2.25	29,133				42.65	2,484			31,617	119,016
Arts& HUM	124 Lang student support reduction	14		0		0.05	2,289					2,289	121,305
Arts& HUM	125 Philosophy increase class max 28-35	14		0							25,271	25,271	146,576
Arts& HUM	126 Reduce writing centre operating hours	14	1.25	16,185								16,185	162,761
Arts& HUM	127 10% reduction across all HUM budgets	14								4,000		4,000	166,761
Arts& LSBA	120 Unmounted section last year	14	1.00	12,948								12,948	179,709
Arts& LSBA	121 Expenses reduced with no immediate imp	14		0						1,125		1,125	180,834
Arts& P&A	128 Biology lab support reorganization	14				0.6	46,877					46,877	227,711
Arts& P&A	129 Chemistry lab restructuring	14						455.72	26,537			26,537	254,249
Arts& P&A	130 Chemistry & Biology lab restructuring	14					9,867					9,867	264,116
Arts& P&A	131 Chemistry expense reductions	14								2,380		2,380	266,496
Arts& P&A	132 Math reduction based on last year	14	1.67	21,584								21,584	288,080
Arts& P&A	133 Math reduction based on last year	14	0.33	4,316							-2,527	1,789	289,869
Arts& P&A	134 Math Centre reduction based on last year	14	1.33	17,264								17,264	307,132
Arts& P&A	135 Engineering unused portion of section	14	0.19	2,460								2,460	309,592
Arts& P&A	136 Reduce expenses in Math	14		0						910		910	310,502
Arts& P&A	137 Reduce Physics lab hours based on last year	14						135.21	7,874			7,874	318,376
Arts& P&A	138 Physics lab restructuring	14						320	9,575			9,575	327,951
Arts& P&A	139 Reduce expenses in Physics	14								600		600	328,551
Arts& P&A	140 Reduce expenses in Pure & Applied Divisic	14								2,800		2,800	331,351
Arts& P&A	141 Reduce summer school coordination	14	0.25	3,237								3,237	334,588
Arts& Socia	142 ABA Autism reduction based on last year	14	2.00	25,896								25,896	360,484
Arts& Socia	143 Anthropology field school to regular sectic	14									14,440	14,440	374,924
Arts& Socia	144 Economics reduction based on last year	14	3.00	38,844							5,776	44,620	419,544
Arts& Socia	145 Increase credits in Geography (3 to 4)	10									44,766	44,766	464,310
Arts& Socia	146 History reduction based on last year	14	1.00	12,948								12,948	477,258
Arts& Socia	147 Reduction across all Social Sciences budge	14								14,359	0	14,359	491,617
			21.02	272,214	0.00	0	0.65	59,033	953.58	46,470	26,174	87,726	491,617
Busin	56 Bus.Adm.Int.Dip suspended last year	14	12.00	155,376						13,000		168,376	168,376
Business	57 Applied Business reorg students accommc	13	2.00	25,896								25,896	194,272
Business	58 Reduce Applied Business Lab hours	11						250	14,378			14,378	208,650
Business	59 Reduce Applied Business Convener	14	0.50	6,474								6,474	215,124

Area	Proposal	ExecSection	Section Cr	Adm	Adm Costs	Staff	Staff Costs	Lab Hours	Lab Costs	Expenses	Revenue	Total	Running Tot
Business	60 Applied Business staff rate adjustment	14					11,239					11,239	226,363
Business	61 Now part of BC Campus teach-out	14	4.00	51,792						3,200		54,992	281,355
Business	62 Dean's office will suspend misc activities	12						260	14,954			14,954	296,309
Business	63 Communications reorg students accommc	14	1.00	12,948								12,948	309,257
Business	64 Legal Adm eliminate Lab hours	10						160	9,203			9,203	318,460
Business	65 Bach Legal expense reduction	14								10,000		10,000	328,460
		19.50	252,486	0.00	0	0.00	11,239	670	38,535	26,200	0	328,460	
President	1 VP Ext & Intl reduction 1x	10			1	169,320						169,320	169,320
President	2 Reduce intl partnership activities	12		0	0	0				19,000		19,000	188,320
Library	31 Reduced Library hours - Sunday closure	11				0.63	31,367					31,367	219,687
Library	32 Reduced Librarian non-contact duties	10	1.80	23,306								23,306	242,993
CIE	36 Discontinue viewbook & print regionally	10		0						7,000		7,000	249,993
CIE	37 1x Discontinue conference participation	10								5,000		5,000	254,993
CIE	38 Incr Intl Application Fee to 135	14									7,000	7,000	261,993
CIE	39 Revise Intl refund policy	14									12,000	12,000	273,993
Counselling	42 Reduction of counselling services	10	1.5	19,422		0.17	9,711			1,500		30,633	304,626
VP Academ	49 Student Learning Outcomes	11	2	25,896								25,896	330,522
VP Academ	50 Student Learning Outcomes reduction	13	2.00	25,896								25,896	356,418
VP Academ	51 1x suspension of Ed Tech	11	4	51,792								51,792	408,210
VP Academ	52 Ed Tech lab hours not required in future	12						94.5	5,413			5,413	413,623
VP Academ	53 1x Articulation funds not all used	14								5,000		5,000	418,623
VP Academ	54 1x Teaching & Learning suspension	13								4,600		4,600	423,223
VP Academ	55 1x Mgmt Intl Office	12								5,000		5,000	428,223
Athletics	113 Suspend laundering services	10								2,000		2,000	430,223
Athletics	114 Travel savings - smaller PACWEST league	10								5,000		5,000	435,223
		11.30	146,312	1.00	169,320	0.80	41,078	94.5	5,413	54,100	19,000	435,223	
Ed He ABE-I	66 Reduce section	13	0.13	1,683								1,683	1,683
Ed He ABE-I	67 Reduce section	14	1.00	12,948								12,948	14,631
Ed He EAP	68 Reduce section	13	1.50	19,422								19,422	34,053
Ed He SAAP	70 Reduce Staffing	12				0.43	23,533					23,533	57,586
Ed He HCA	71 1x with no student impact	11	1.70	22,012								22,012	79,598
Ed He MT	72 Music Therapy skills taught in other course	13	1.00	12,948						165	1,612	14,725	94,323
Ed He RADF	73 Reorganization of work	12	1.00	12,948								12,948	107,271
Ed He ECCE	74 Increase number students (26 to 30)	14									28,882	28,882	136,153

Area	Proposal	ExecSection	Section Cr	Adm	Adm Costs	Staff	Staff Costs	Lab Hours	Lab Costs	Expenses	Revenue	Total	Running Tot
Ed He EA	75 Increase credits (26 to 30)	14									20,300	20,300	156,453
Ed He EA	76 Increase number students (25 to 30)	14									28,650	28,650	185,103
Ed He H&E	77 Decrease summer convenor	13	0.50	6,474								6,474	191,577
Sunshine	79 Reduce Expenses such as advertising	12								8,600		8,600	200,177
Sunshine	80 Reduce Mountain Bike expenses (field trip	12								9,200		9,200	209,377
Sunshine	82 Sunshine Coast campus reductions	10	0.75	9,711						200		9,911	219,288
Sunshine	83 Scuba program expenses reduction	14								67,656		67,656	286,944
			7.58	98,146	0.00	0	0.43	23,533	0.0	0	85,821	79,444	286,944
Fin & Adm	6 Reorganization of work and no temp back	11				3	144,826					144,826	144,826
Facilities	17 Switch to more native plantings	11								5,000		5,000	149,826
Facilities	18 Use own forces for Squamish groundskeeper	11								12,000		12,000	161,826
Facilities	19 Improved vendor management	12								30,000		30,000	191,826
Facilities	20 More recycling fewer garbage bags	11								10,000		10,000	201,826
Facilities	21 Improved practices such as standardized s	11								15,000		15,000	216,826
Facilities	22 PC monitor shut down energy savings	11								30,000		30,000	246,826
Facilities	23 Regular waste to compost \$40/tonne	11								5,000		5,000	251,826
			0.00	0	0.00	0	3.00	144,826	0.0	0	107,000	0	251,826
Fine & Bosa,	86 SMPA Increase recruitment (add on list)	14										0	0
Fine & Bosa,	87 SMPA Increase seat maximums	14									19,102	19,102	19,102
Fine & Bosa,	88 IIDF Reduce coordination	14	0.39	5,037								5,037	24,139
Fine & Bosa,	89 Docs section reduction	13	1.00	12,948								12,948	37,087
Fine & Bosa,	90 Cinematography seat max	14									15,000	15,000	52,087
Fine & Bosa,	91 1x vacancy delay in hire	14						20,000				20,000	72,087
Fine & BlueS	92 Reduce convening	14	0.50	6,474								6,474	78,561
Fine & BlueS	93 Reduce expenses	10								2,000		2,000	80,561
Fine & SPA	95 TECT Increase number students	10									23,040	23,040	103,601
Fine & SPA	96 Reduce Staffing	14				0.25	12,900					12,900	116,501
Fine & SPA	97 MUTH Increase number students	13									11,600	11,600	128,101
Fine & SPA	98 ASAS Increase number students	13									18,624	18,624	146,725
Fine & SPA	99 Removal of 1 Chair in SMA	13	1.00	12,948								12,948	159,673
Fine & SPA	100 AEM Increase number students	14									8,100	8,100	167,773
Fine & SPA	101 Jazz Decrease sections	14	1.50	19,422								19,422	187,195
Fine & SPA	102 PMI expenses	14										0	187,195

Area	Proposal	ExecSection	Section Cr	Adm	Adm Costs	Staff	Staff Costs	Lab Hours	Lab Costs	Expenses	Revenue	Total	Running Tot:
Fine & SPA	103 Music Diploma	14	1.50	19,422							-9,828	9,594	196,789
Fine & SPA	104 Music Dipl Extra pay for jury evaluations	13	0.30	3,884								3,884	200,673
Fine & Art +	107 Reduction of lab for HUB	14	0.50	6,474								6,474	207,147
Fine & Art +	109 IDEA one add seat 1st year 30 to 31	14									9,000	9,000	216,147
Fine & Art +	110 IDEA Reduce expenses	10								1,133		1,133	217,280
Fine & Art +	111 IDEA one add seat 2nd year	10									6,950	6,950	224,230
			6.69	86,609	0.00	0	0.25	32,900	0.0	0	3,133	101,588	224,230
Global & Cc	148 1x Suspend Scuba	14	6.50	84,162						15,500	-105,000	-5,338	-5,338
Global & Cc	149 Reduce Wilderness course options	12	0.85	11,006						5,000		16,006	10,668
Global & Cc	150 Outdoor rec remove multi-day kayak field	10	1.30	16,832						2,000		18,832	29,500
Global & Cc	151 1x Reduce Tourism not required in 14/15	11	0.50	6,474						1,500		7,974	37,474
Global & Cc	152 Reduce expenses/field trips/marketing	12								10,500		10,500	47,974
Squamish	153 Regional reduction not planned to be used	11	3.00	38,844								38,844	86,818
			12.15	157,318	0.00	0	0.00	0	0.0	0	34,500	-105,000	86,818
<u>NOT RECOMMENDED</u>													
Advar Deve	29 Foundation Matching Funds	6								25,000		25,000	25,000
Advar Mark	27 Marketing support costs	4								11,000		11,000	36,000
Advar Mark	28 Promotional expenses	4								23,000		23,000	59,000
Advar Mark	26 Domestic Recruitment Costs	2								6,000		6,000	65,000
Advar Event	25 Reduce Convocation food	7								2,500		2,500	67,500
Athletics	117 Limit travel rosters	7								2,000		2,000	69,500
Athletics	115 Limit medical & field supplies	1								1,000		1,000	70,500
Athletics	116 Cancel Athletic Award Banquet	7								7,000		7,000	77,500
CIE	37 Reduce recruiting conference participation	6								5,000		5,000	82,500
Counselling	43 Reduction Squamish	7								250		250	82,750
Counselling	44 Reduction Sunshine Coast	7								250		250	83,000
Counselling	48 Exam Invigilation - last 3 years earnings	1									8,000	8,000	91,000
Library	34 Reduce Collections budget	7								9,027		9,027	100,027
Library	33 Reduced Copyright Budget	6								10,500		10,500	110,527
President	3 Eliminate one Faculty (Dean & expenses)	2			1	143,951		0		22,500		166,451	276,978
Misc	Services to students	2	25,896	0	0	2.98	183,750	0	0	12,000	0	221,646	498,624
			2.00	25,896	1.00	143,951	2.98	183,750	0.0	0	137,027	8,000	498,624

Area	Proposal	ExecSection	Section C	Adm	Adm Costs	Staff	Staff Costs	Lab Hours	Lab Costs	Expenses	Revenue	Total	Running Total
Facilities	24 Removal of all campus Coffee Pots	2								5,000		5,000	5,000
IT	12 Slower PC maint & unsupported software	6								16,100		16,100	21,100
IT	8 2 Adm reduction - PMO & Systems	6		2	214,033					6,000		220,033	241,133
Misc	Health, Safety, services to students					3.50	191,707			8,400		200,107	441,240
		4.00	51,792	2.00	214,033	3.50	191,707	0.0	0	35,500	0	441,240	
Arts& Dean	119 Chat Live reduction	7	0.50	6,474								6,474	6,474
Ed He Dean	78 Dean's expenses	7								2,500		2,500	2,500
Sunshine	81 Sunshine Coast operating budget	7								200		200	2,700
										2,700		2,700	
Global & Cc	151 Must be retained if SCUBA is cancelled	7	1.50	19,422						1,500		20,922	20,922
		1.50	19,422	0.00	0.00	0.00	0.00	0.00	0.00	1,500	0.00	20,922	

2014/15 BUDGET ADD-ONS: NON-INSTRUCTIONAL (non FTE generating)

Apr.16.14

#	Strat Prior	Strat Plan	Priority	1x	Program/Service	Adm	Cord	Fac	Lab Sup	Staff	Operating	Admin	Extra Cost
1			R	1x	IT Consulting						195,000		\$ 195,000
			R	1x	IT temporary staffing					135,000			\$ 135,000
2			R	1x	Accreditation reporting			4.0		80,925	10,000		\$ 142,717
3			R	1x	Accreditation assessment reports			5.0			0		\$ 64,740
4			R		2 International Student Recruiters			-		124,500	40,000		\$ 164,500
5			R		Community Communications					68,475	1,000		\$ 69,475
6			R		Succession Planning					52,088	1,500		\$ 53,588
7			N	1x	Curriculum development					68,475	1,000		\$ 69,475
8			N		Manager of Academic and Student Affairs					104,175	3,000		\$ 107,175
9			N		Motion Picture Arts International Recruiter					74,700	30,000		\$ 104,700
10			N		America's International Student Recruiter			-		80,925	10,000		\$ 90,925
11			N		Supervisor of Registration Systems					80,925	3,000		\$ 83,925
12			N		Section Reserve			5.0					\$ 64,740
13			N		Portfolio Project			4.0			5,000		\$ 56,792
14			N		Succession Planning					52,088	1,500		\$ 53,588
					GRAND TOTAL			18.0		922,276	301,000	0	\$ 1,456,340

\$ -

1x One time
R Recommended
N Not Recommended
P Prior Year commitment
12,948 14/15 Section Cost

Total One-Time - Recommended	\$ 537,457
Total One-Time - Not Recommended	\$ 69,475
Total Recommended	\$ 287,563
Total Not Recommended	\$ 561,845
Total	\$ 1,456,340
Total Recommended	\$ 825,020

2014/15 BUDGET ADD-ONS: NON-INSTRUCTIONAL (non FTE generating)

#	Description of Item
1	Summer lab refresh \$135,000 temp employees, \$95,000 KPMG recommended projects, \$100,000 consulting CIO.
2	To support the on-going requirements for improvement to maintain accreditation.
3	To support the on-going reporting requirements to maintain accreditation.
4	In order to increase the number of international students from 9% to 15% in order to support global understanding with students and to help support the budget in future years.
5	To tell the Capilano story in the community for support from a fundraising perspective, working with the district on the future building development on and off campus, as well as improving political support.
6	Approximately 6 months of administrators time to pre-hire for retirement to allow a smooth transition. This is for a known retirement.
7	Support of the curriculum approval process by developing supporting documents and forms to facilitate the work completed by program areas, allowing for an ongoing increased response rate and efficiency in all areas, and ensuring the institution's ability to meet increased demand for program changes due to budget, the Academic Plan, and Ministry Core review, etc.
8	This position would be responsible for supporting student affairs functions on campus, as well as liaising with appropriate counterparts in other institutions, ensuring that our policies, practices, and structures are in compliance with provincial expectations while providing a dedicated person for individual student affairs issues ranging from accommodation and grade appeal to front-line risk assessment and intervention
9	A dedicated marketer/recruiter with in depth knowledge of the School of Motion Picture Arts programs and Bosa facilities, whose mandate will be to raise awareness of same worldwide and increase international student applications
10	A dedicated marketer/recruiter with in depth knowledge of North American markets, especially the United States and those Central and South American nations identified as growth areas for recruitment, whose mandate will be to follow and anticipate trends, stay informed, and above all raise awareness of Capilano across North America and increase international student applications
11	This position would be responsible for supporting system implementations, upgrades and functionality to ensure that the Registrar's Office can meet the timelines necessary to keep our systems functioning at the level expected by the institution
12	in previous years there has been a section reserve available to the academic areas; currently there are no discretionary sections available for program development, special projects, or any other academic support of emerging opportunities; these sections would be used for these purposes
13	A one-time grant from the ministry enabled Capilano to investigate, design, and implement a pilot project in 2013-14 focused on the use of portfolios to help scaffold student learning, success, and workplace preparation; results from this pilot indicate opportunities for expansion in this area, with additional funding
14	Approximately 6 months of administrators time to pre-hire for retirement to allow a smooth transition. This is contingency in case there is another retirement.

BUDGET ADD-ONS INSTRUCTIONAL (FTE generating) - 2014/15

Apr.9.14

2014/15 Rates: Tuition Rate per credit 120.34 2% increase as per the Ministry Tuition Limit Policy
 Faculty Section Cost 12,948 \$10,400 per section plus 24.5% benefits

LINE #	Strategic Plan	Strategic Priority	PROGRAM	ADMIN	INST. SECTIONS	CREDITS	COOR SECTIONS	OPERATING EXPENSES	LAB	STAFF	PROJECTED ENROL THIS YEAR	CLASS MAX ENROL	TUITION SURCH	TOTAL OPERATING (Expenses) COSTS	TUITION REVENUE @ \$/CRED INIT ENROL YEAR	TUITION REV FROM SURCHARGE	TOTAL TUITION (Revenue) INITIAL ENROLMENT YEAR	TOTAL UNIVERSITY CONTRIBUTION (/SUBSIDY)	SUB/CRED				
1	2.2	2.2	Communicat	GF	1.00	3.00					32	35		12,948	11,553	-	11,553	(1,395)	(44)				
2	2.2	2.2	Paralegal	GF	1.00	3.00					32	35	44.17	12,948	11,553	4,240	15,793	2,845	89				
3	2.2	2.2	School of Bu	GF	10.00	30.00		20,000			32	35	44.17	149,480	115,526	42,399	157,925	8,445	26				
4	2.2	2.2	Technical Th	JM	5.35	30.00	0.0	5,375			16	20	100.00	74,647	57,763	46,800	104,563	29,916	349				
5	2.2	2.2	Existing Tech	JM	5.33	33.00	0.0	4,750	-	-	10	12	82.00	73,804	39,712	27,060	66,772	(7,032)	(132)				
6	2.2	2.2	Difference:	JM	0.02	(3.00)	0.0	625	-	-	2	2	18.00	843	18,051	19,740	37,791	36,948	481				
7	2.2	2.2	Dipl in Comn	JB	4.00	12.00		900			28	35	0.00	52,692	40,434	-	40,434	(12,258)	(109)				
8	2.2	2.2	Comm Devel	JB	4.00	12.00					22	20	0.00	51,792	-	-	-	(51,792)	(589)				
9	2.2	2.2	Difference:	JB	0.00	-	0.0	(900)	0	0	6	15	0.00	900	40,434	-	40,434	39,534	479				
10	2.2	2.2	Bach of Desi	JM	12.00	30.00	2.0	14,699	13,757	27,955	24	30	247.00	237,683	86,645	142,272	228,917	(8,766)	(30)				
11	2.2	2.2	Existing IDE	JM	14.60	31.00	1.5	11,629	7,280	16,264	24	30	92.00	243,636	89,533	68,448	157,981	(85,655)	(244)				
12	2.2	2.2	Difference:	JM	(2.60)	(1.00)	0.5	3,070	6,477	11,691	0	0	155.00	(5,953)	(2,888)	73,824	70,936	76,889	214				
13	2.2	2.2	Jazz Diploma	JM	24.69	33.00	2.0	4,500	2,751	18,243	42	52	250.00	371,076	187,935	178,500	366,435	(4,641)	(4)				
14	2.2	2.2	Existing Jazz	JM	25.65	33.50	2.0	5,550	660	18,243	42	52	0.00	382,465	163,051	-	163,051	(219,414)	(204)				
15	2.2	2.2	Difference:	JM	(0.96)	(0.50)	0.0	(1,050)	2,091	-	0	0	175.00	(11,389)	24,884	178,500	203,384	214,773	199				
16	2.2	2.2	2D Animator	JM	10.75	33.75	1.0	33,200	5,530	35,472	20	25	340.00	226,341	81,229	168,300	249,529	23,188	108				
17	2.2	2.2	Existing com	JM	10.50	31.50	1.0	13,725	0	13,684	18	23	0.00	176,311	68,233	-	68,233	(108,078)	(572)				
18	2.2	2.2	Difference:	JM	0.25	2.25	0.0	19,475	5,530	21,788	(2)	2	340.00	50,030	12,997	168,300	181,297	131,267	680				
19	2.2	2.2	3D Animator	JM	10.75	32.50	1.0	19,051	33,017	35,472	20	25	363.00	239,679	78,221	212,355	290,576	50,897	237				
20	2.2	2.2	Existing Digit	JM	10.00	36.00	1.0	33,046	36,542	13,684	18	23	108.00	225,700	77,980	69,984	147,964	(77,736)	(432)				
21	2.2	2.2	Difference:	JM	0.75	(3.50)	0.0	(13,995)	(3,525)	21,788	2	2	255.00	13,979	241	142,371	142,612	128,633	669				
			Totals		9.46	30.25	0.50	27,225	10,573	55,267	104	126	-	223,786	232,349	629,375	861,725	637,939	2,794				
														Expenses	Tuition	Surcharge	Revenue	Rev-Exp					

2013/14 BUDGET ADD-ONS: INSTRUCTIONAL (FTE generating)

#	Description of Item
1	Roll out of 4th year of Communications Degree.
2	Roll out of the program revisions to meet eligibility for student aid.
3	Upper level courses are needed to deal with demand and wait lists of graduating students who are often forced to take upper level courses online through Thompson Rivers University.
4	New first year of redeveloped/new Technical Theatre program . Replaces 1st year of previous program. Second year of current program continues in 2014/15 and new program second year rolls out in 2015/16.
7	CDO is re-allocating 4 non tuition bearing sections from their base budget to the new diploma which charges tuition
10	Implementation of first year of the Bachelor of Design; Visual Communications, replacing the current first year of the IDEA program. Second year and third year of the current program continues in 2014/15 and new program second year rolls out in 2015/16. 3rd year and 4th year to follow
13	New first year of redeveloped / new Jazz Diploma program . Replaces 1st year of previous program. Second year of current program continues in 2014/15 and new program second year rolls out in 2015/16.
16	New first year of new 2D Animation Diploma program . Replaces 1st year of previous Commerical Animation Diploma program. Second year of current program continues in 2014/15 and new program second year rolls out in 2015/16.
19	New first year of new 3D Animation Diploma program. Replaces 1st year of previous Digital Animation Certificate one year program. New program's second year rolls out in 2015/16.

2014/15 CAPITAL BUDGET (3 Year Outlook)

Mar.21.14

#	Description	Asset Class	2014/15 Additions	2015/16 Additions	2016/17 Additions
HARDWARE					
1	IT Lifecycle	C	1,500,000	1,500,000	1,500,000
2	University Network BC Net	C		16,500	
3	Data Backup Capacity Increase	C	150,000		
4	Increased Disk Storage	C		125,000	125,000
5	Moodle Server Upgrade	C	60,000		
6	Enterprise Portal Project	C		160,000	
7	Data Warehouse	C	0	365,000	
8	Public Website high availability upgrade	C			150,000
9	UPS Lifecycle	C	20,000	20,000	20,000
10	Fine & Applied Arts 3D Servers	C	60,000	130,000	0
11	Fine & Applied Arts Computer Replacement-2d Dig	C	17,650		
12	Fine & Applied Arts Computer Replacement-3d Dig	C	24,237	54,600	0
	New projects	C	0	0	0
			1,831,887	2,371,100	1,795,000
SOFTWARE					
1	Degree Works	S	170,000		
2	HR Payroll Project	S	200,000	0	0
3	Network Security Software	S	150,000		
4	Instructional Collaboration	S	75,000		
5	Small Software Projects	S	100,000	500,000	500,000
6	Fine & Applied Arts -2d DigAn	S	0		
7	Fine & Applied Arts -3d DigAn	S	17,250		400,000
			712,250	500,000	900,000
EQUIPMENT					
1	Facilites Building Equipment Replacement	E	1,000,000	1,000,000	1,000,000
2	Capital Pool (Equipment/Building/Computers)	E	177,600	400,000	400,000
	Theatre Equipment	E	22,400		
3	Film equipment	E	191,250	191,250	191,250
4	Fine & Applied Arts Computer Replacement-IDEA	E	120,000	191,000	400,000
5	Bosa Film Centre Donation	E	224,000	500,000	
6	Learning Commons Furniture - Phase 1	E			
7	Food Services Revitalization - Furniture	E			
8	Centre for Community Engage - Furniture	E			
9	Dishwasher - Food Services	E	50,000		
	Other Equipment	E	0		
			1,785,250	2,282,250	1,991,250
Vehicles					
1	Parking Vehicle	V	35,000	0	0
			35,000	0	0

#	Description	Asset Class	2014/15 Expense	2015/16 Expense	2016/17 Expense
	RENOVATIONS EXPENSED				
1	Ministry Routine Maintenance Grant	E	370,000	370,000	370,000
2	Capital Pool (renovations/small equipment)	E	0	100,000	100,000
3	Door Security Enhancement	E	10,000		
4	Centre for Community Engagement	B	0	535,000	0
5	Cedar Elevator	E	130,000		
6	Misc parking lot work	B			100,000
7	Lot 4 repaving	B			400,000
8	Lot 8 paving	E			
9	Health Lab - FIR204	B			
10	IDEA Lab - AR310	B			
11	Learning Commons - Phase 1	B			
12	Food Services Revitalization	B			
13	Food Services Staircase and Outside space	B			
14	Advancement/Market & Comm Relocation	B			
			510,000	1,005,000	970,000
	TOTAL		4,874,387	6,158,350	5,656,250
			2014/15	2015/16	2016/17
	Last year's expense		7,492,496	7,088,148	7,142,597
	Amortization with no additions		-846,471	-1,287,838	-1,755,739
	Amortization related to above additions		442,123	1,342,287	2,119,434
	Total Amortization with above additions		7,088,148	7,142,597	7,506,292

CAPILANO UNIVERSITY
Fiscal 2014/2015 Draft All-Funds Budget
At April 17, 2014

	Draft Fiscal 2014/15	Approved Fiscal 2013/14	Variance	Note
Revenue:				
Grants from the Province of British Columbia	38,935,659	39,695,209	(759,550)	1
Amortization of deferred capital contributions	3,628,920	4,488,668	(859,748)	2
Tuition fees	35,762,381	34,592,166	1,170,215	3
Project and other revenue	4,176,617	3,970,462	206,155	4
Investment income	1,441,500	1,329,000	112,500	5
Sales of goods	2,649,903	2,966,347	(316,444)	6
Parking, Children's Centre and Theatre	1,806,454	1,690,695	115,759	7
Donations and gifts-in-kind	775,000	775,000	-	
	89,176,434	89,507,547	(331,113)	
Expenses:				
Salaries and benefits	62,639,199	64,082,682	(1,443,483)	8
Operating expenses	19,449,087	18,417,043	1,032,044	9
Amortization of capital assets	7,088,148	7,007,822	80,326	10
	89,176,434	89,507,547	(331,113)	
			-	
Annual operating surplus (deficit)	0	-	0	

Notes:

1	Estimated reduction in operating grant from the Province of BC	(973,634)	
	ESL grant one time	568,245	
	Estimated reduction in contract funding from the Province of BC	(354,161)	(759,550)
2	Reduction in amortization of deferred capital contributions		(859,748)
	Funds received previously now fully amortized to revenue		
3	Reduced tuition from suspended programs	(350,000)	
	Estimated 2% increase to domestic tuition	441,256	
	Estimated 2.75% increase to international tuition plus other adjs.	1,938,859	
	Increases to tuition based on 5% reduction plans	163,758	
	Estimated reduction in Ministry billing for domestic ESL tuition	(164,746)	
	FTE add-ons	861,725	
	Estimated increase to CSEE tuition	279,363	
	Tuition budget overstated - adjustment	(2,000,000)	1,170,215
4	Estimated decrease to CSEE contracts	(750,050)	
	Estimated increase to other contracts	879,506	
	Estimated increase in Capilano Review revenue	91,000	
	Increase in international fees from 5% reduction plans	19,000	
	Miscellaneous changes across funds	(33,301)	206,155
5	Estimated increase to operating and investment earnings		112,500
6	Estimated decline in Bookstore sales and other sales		(316,444)
7	Re-estimation increase of parking & children's centre revenue	105,759	
	Increases to parking based on 5% reduction plans	10,000	115,759
8	Reductions from suspended programs	(854,180)	
	Decrease of severance budget	(504,765)	
	Est reduction in CSEE salaries due to contract reductions	(286,472)	
	Non-active/disability benefits split from active	107,700	
	All salary reductions from 5% reduction plans	(1,585,458)	
	FTE add-ons	196,561	
	Non-FTE add-ons	380,063	
	Non-FTE one time add-ons	197,457	
	Estimated one time faculty costs for Ministry for domestic ESL transition	52,100	
	Net change in salaries due to increases and contract changes	853,511	(1,443,483)

9	Change in budgeted renovation budget	(850,000)	
	Reduction in cost of goods sold - bookstore	(129,493)	
	BCAIU membership	(50,000)	
	VFX Bursary	(12,500)	
	Increase in Hydro	82,500	
	Increase in software & support agreements	142,829	
	Business degree completion	77,700	
	National championships travel/accommodation	10,500	
	Estimated one time expenses for Ministry for domestic ESL transition	174,077	
	Expenses reduced on 5% reduction plans	(336,928)	
	FTE add-ons	27,225	
	Non FTE add-ons	42,500	
	Non FTE One time expenses	205,000	
	Reduced recoveries on contracts	405,000	
	Expenses related to new contracts	934,590	
	Increased expenses related to Capilano Review	73,600	
	Increased expenses related to Parking	38,600	
	Reduced recoveries from printing/copying	102,000	
	Expenses related to exchange waivers	60,000	
	Miscellaneous changes across funds	34,844	1,032,044
10	Change in amortization expense		80,326