

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 | | | | 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 groundskeep | 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 | | | | | | | | | 5,000 | | 5,000 | 5,000 |
| IT | 12 Slower PC maint & unsupported software | | | | | | | | | 16,100 | | 16,100 | 21,100 |
| IT | 8 2 Adm reduction - PMO & Systems | | | 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 | | | | | | | | | 2,500 | | 2,500 | 2,500 |
| Sunshine | 81 Sunshine Coast operating budget | | | | | | | | | 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 | Facilities 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 ESL grant one time Estimated reduction in contract funding from the Province of BC | (973,634) 568,245 (354,161) | (759,550) | |
| 2 | Reduction in amortization of deferred capital contributions Funds received previously now fully amortized to revenue | | (859,748) | |
| 3 | Reduced tuition from suspended programs Estimated 2% increase to domestic tuition Estimated 2.75% increase to international tuition plus other adjs. Increases to tuition based on 5% reduction plans Estimated reduction in Ministry billing for domestic ESL tuition FTE add-ons Estimated increase to CSEE tuition Tuition budget overstated - adjustment | (350,000) 441,256 1,938,859 163,758 (164,746) 861,725 279,363 (2,000,000) | 1,170,215 | |
| 4 | Estimated decrease to CSEE contracts Estimated increase to other contracts Estimated increase in Capilano Review revenue Increase in international fees from 5% reduction plans Miscellaneous changes across funds | (750,050) 879,506 91,000 19,000 (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 Increases to parking based on 5% reduction plans | 105,759 10,000 | 115,759 | |
| 8 | Reductions from suspended programs Decrease of severance budget Est reduction in CSEE salaries due to contract reductions Non-active/disability benefits split from active All salary reductions from 5% reduction plans FTE add-ons Non-FTE add-ons Non-FTE one time add-ons Estimated one time faculty costs for Ministry for domestic ESL transition Net change in salaries due to increases and contract changes | (854,180) (504,765) (286,472) 107,700 (1,585,458) 196,561 380,063 197,457 52,100 853,511 | (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 |