

# **BUDGET ADVISORY COMMITTEE**

**DRAFT OPERATING BUDGET PLAN FOR 2023-24**

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## **REPORT LXIII**



January 23, 2023

The Budget Advisory Committee (BAC) was established by the President in 1992 to advise on budgetary matters. The BAC members do not serve as representatives of particular interests but are chosen for their knowledge and individual expertise. The Committee employs an open and consultative approach to budget discussions at the University. To date the BAC has issued sixty-three reports related to the University's operating budget.

The current membership of the Committee includes:

Kim Brooks (Chair), Provost and Vice-President, Academic, Acting  
Gitta Kulczycki, Vice-President, Finance and Administration  
Christopher Hartt, Professor, Faculty of Agriculture  
Sophia Stone, Professor and Chair, Department of Biology, Faculty of Science  
Graham Gagnon, Dean of Architecture and Planning  
Jody Couch, Chief Information Officer & Assistant Vice-President ITS  
Allie Luscombe, Student Member  
Shamar Burrows, Student Member

The Committee's resource members are Cheryl Earle, Chief Financial Officer & Assistant Vice-President Finance – Sonia Beattie, Vice-Provost Planning and Analytics -- Mary-Ann Rowston, Senior Director, Budgets & Financial Analysis – Jennifer Murray, Chief of Staff and Executive Director, Provost Office – Cindy Bray-Willett, Executive Assistant & Operations Manager.

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## I. INTRODUCTION

The Budget Advisory Committee (BAC) advises the President on operating budget matters including the development of the Operating Budget Plan.

The principles that guide the development of the annual Operating Budget Plan are:

- The operating budget is aligned with Dalhousie's mission and strategic priorities;
- Recommendations are transparent;
- The operating budget must be financially sustainable; and
- The operating budget must be balanced.

The BAC strives to ensure the budget is financially responsible in supporting the University's mission of teaching, learning, research, and service to the community while advancing strategic priorities and allowing for innovation in all areas of the University. The BAC is committed to facilitating a greater understanding of the operating budget for the Dalhousie community.

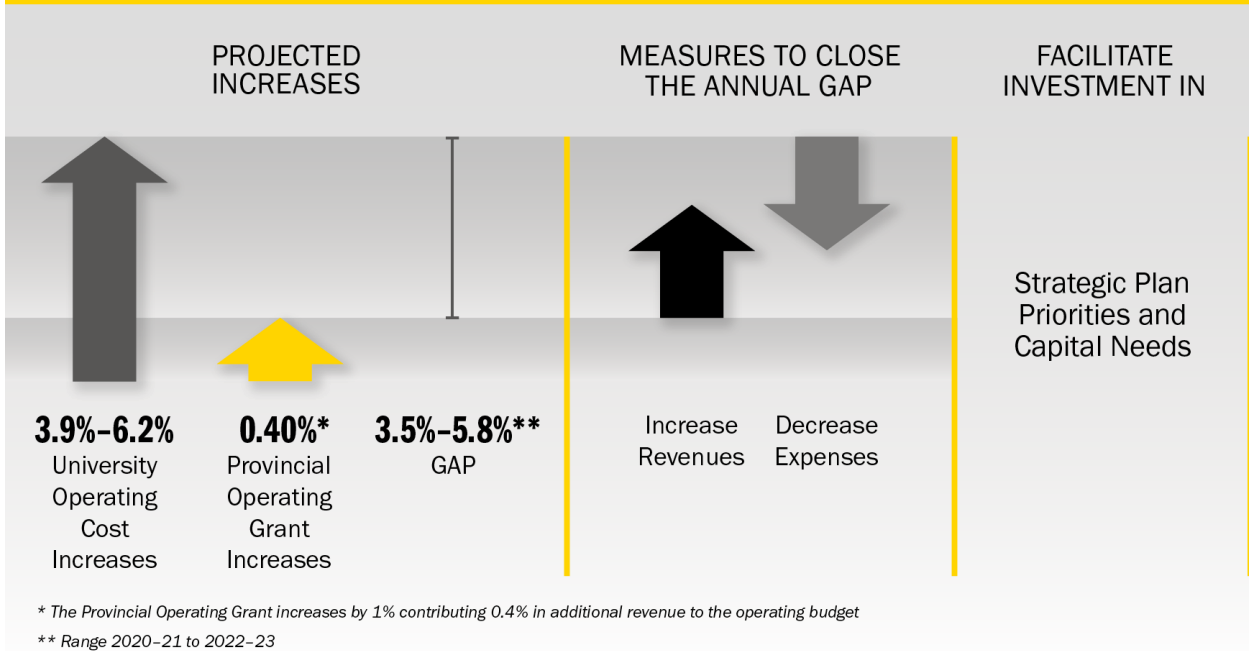
The BAC engaged broadly with the Dalhousie community in the development of recommendations. While there are differing views and opinions on the use of our limited resources, the discussion is both healthy and helpful in allowing the BAC to develop this Operating Budget Plan for 2023-24 (see Appendix A for budget model and notes).

## II. BACKGROUND

This Operating Budget Plan comprises assumptions and recommendations on the funding sources and expenditures that support the day-to-day operations of the University which include teaching, research, and service to the community. The operating budget makes up 70% of the University's financial activity with the remaining 30% relating largely to restricted funds supporting sponsored research. Further information on the University funds (operating, auxiliary, capital, research, and special purpose) and background on governance in relation to the budget are provided in Appendix B.

The Budget Plan for 2023-24 recognizes the primary budget challenge we face annually as a University. **Projected operating costs increase at a faster rate than government support, creating a gap that must be addressed by increasing revenue and/or adjusting expenditures.** The budget plan must also consider how to allocate resources to advance the University's mission and what resources can be freed up to support capital needs. The BAC also notes that University costs continue to be impacted by inflation rates, which have increased significantly. The graphic on the next page summarizes the challenge.

# THE BUDGET CHALLENGE



### III. BUDGET RECOMMENDATIONS for 2023-24

The operating budget recommendations outlined in this report are intended to create a balanced and financially sustainable budget for 2023-24. The following is a high-level summary of the year-over-year change in the budget; a more detailed budget model is included in Appendix A along with detailed descriptions for each line in the budget plan.

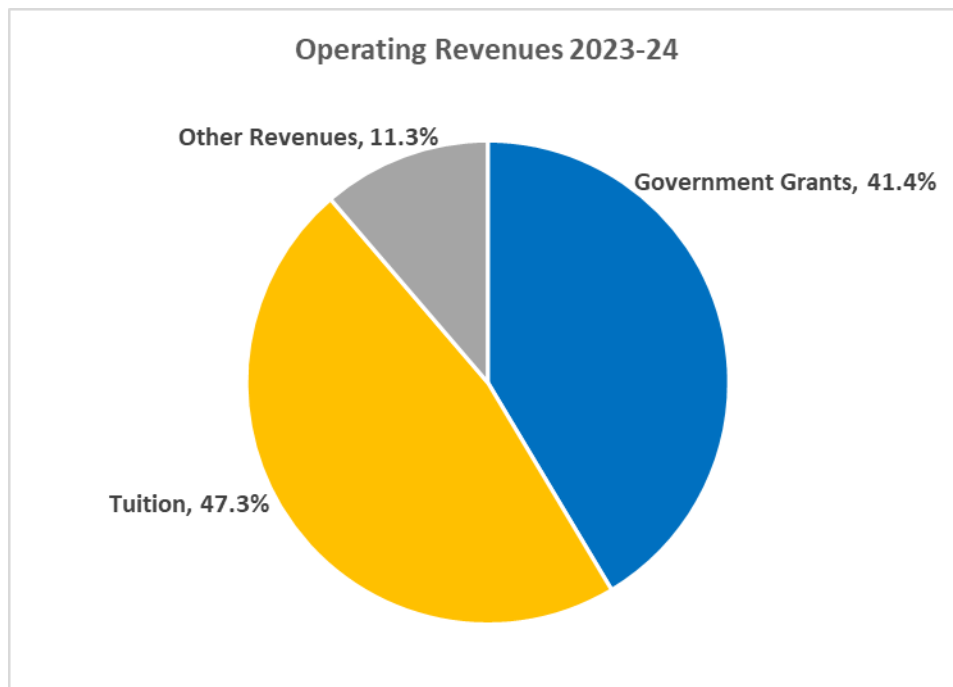
The budget plan presented includes the integration of Dalhousie Medical Research Foundation spending, reflecting an increase in endowment revenues of \$4.6 million with offsetting expenditures of \$3.7 million to support research and \$0.9 million of endowment management spending in the Faculty of Medicine and Advancement. The integration allows for the combining of efforts towards a vision of raising even more funds for research at Dalhousie for the benefit of the broader communities served.

**Overview of Projected Revenues and Expenditures for 2023-24 compared to 2022-23**

	Thousands of Dollars		
	2022-23 Adjusted Budget	2023-24 Recommended Budget	Increase (Decrease)
<b>REVENUES</b>			
N.S. Government Grants	228,984	231,002	2,018
Tuition	236,094	263,794	27,700
Other Revenues	51,650	62,983	11,333
	<u>516,728</u>	<u>557,779</u>	<u>41,051</u>
<b>EXPENDITURES</b>			
Faculty and Unit Budget Allocations	391,771	415,930	24,159
Deferred Maintenance / Long Term Debt / Accessibility / Code Modification	43,626	52,609	8,983
Student Assistance	40,805	41,953	1,148
Energy, Water, Taxes and Insurance	25,702	28,702	3,000
Third Century Promise Initiatives and Essential Priorities	7,233	10,983	3,750
Information Technology Infrastructure	3,825	4,502	677
Other	3,766	3,100	(666)
	<u>516,728</u>	<u>557,779</u>	<u>41,051</u>
<b>SURPLUS (SHORTFALL)</b>	<u>-</u>	<u>-</u>	<u>-</u>

**REVENUES**

Sufficient revenues must be generated to fund the University’s operating expenditures. University operating expenditures are largely supported by government grants and tuition which together make up 88.7% of operating budget revenues. The remaining 11.3% of revenue comes from various smaller sources, most notably endowment income.



Outlined below are significant assumptions, estimates, and recommendations on revenues for 2023-24.

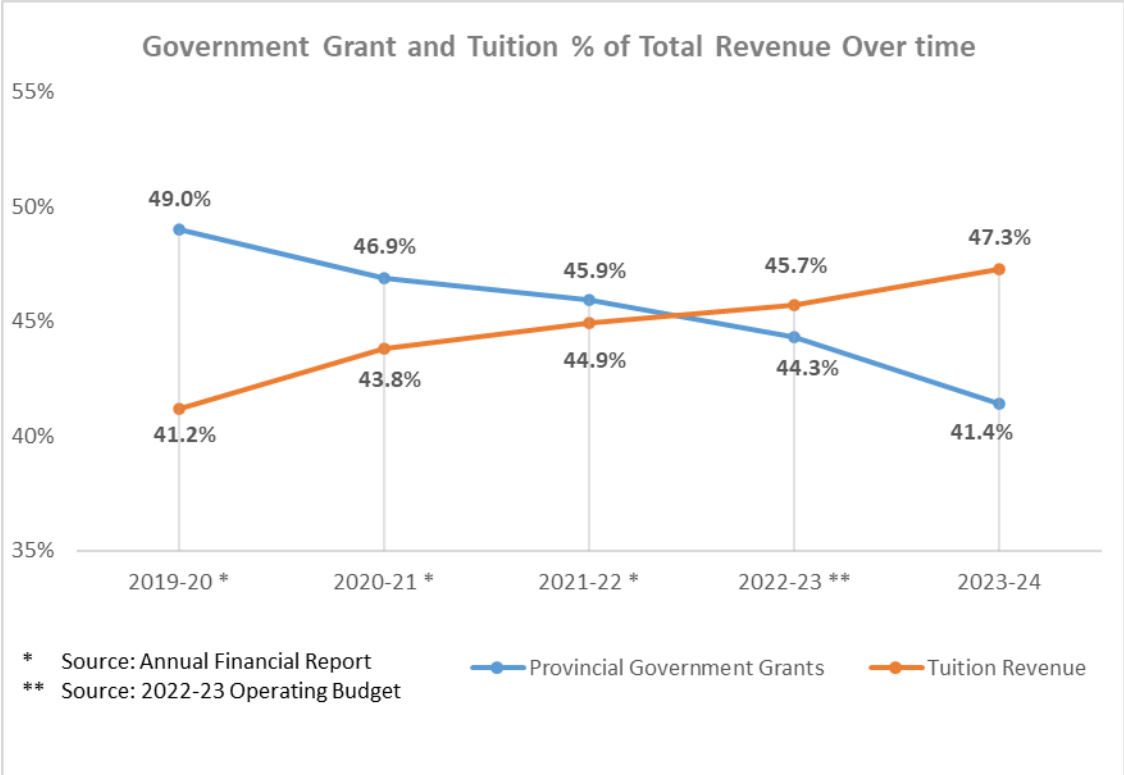
**1. Government Grant**

The Province sets operating funding for universities through a common Memorandum of Understanding (MOU) with all ten Nova Scotia universities. The current MOU runs from 2019 to 2024 and is negotiated by the Council of Nova Scotia University Presidents (CONSUP). The MOU allows for a 1.0% increase in the operating grant bringing government support in 2023-24 to \$231.0 million. This includes the block operating grant of \$203.8 million, program-specific grants of \$16.0 million, and \$11.2 million that support students directly through provincial scholarship and bursary programs. The total government grants represent 41.4% of the revenues that support the operating budget. The expected 1.0% increase in the operating grant represents an approximate increase of 0.4% in University operating budget expenditures.

Through participation in a number of university-government tables, regular reporting, and ongoing outreach and meetings with key government contacts, Dalhousie actively works to keep the government apprised of the value of investments in post-secondary education, and the opportunities that increased operating and other funding would facilitate. In recent years, the University has been successful at attracting targeted government support where there is a demonstrated benefit to Dalhousie and the Province as partners in advancing shared strategic goals. The Province has recently provided increased funding to support additional Medicine and Nursing seats, and significant support for the expansion of the Computer Science program (ScaleCS).

**2. Tuition Revenue**

Tuition revenue is the most significant revenue source contributing 47.3% to support operating budget expenditures. As shown in the graph that follows, government support as a percentage of the operating budget has declined over the past 5 years, and as is the case with many other Canadian institutions Dalhousie is relying more on tuition revenue to fund expenditures.



Both changes in student enrolment numbers and tuition fee rates impact tuition fee revenue as follows:

### **Enrolment**

Enrolment in the fall of 2022 was better than budgeted enrolment, generating increased tuition revenue over budget of \$2.7 million which is now factored into the 2023-24 budget plan. For 2023-24, Dalhousie Analytics prepares a forecast of enrolment for 2023-24 which is based on historical enrolments, retention, and students' progression through programs. The enrolment forecast increase for 2023-24 results in an increase in tuition revenue for 2023-24 of \$3.0 million.

Dalhousie is implementing a new international tuition cohort pricing model and is investing appropriately to ensure that enrolment levels are maintained in the participating Faculties. It is assumed there will be no change in undergraduate international student enrolment in participating Faculties in 2023-24 as compared to 2022-23.

The BAC is taking a conservative approach to estimate revenues from forecasted enrolment changes to minimize the possibility of negative budget impacts during the year. If there are additional revenues earned due to higher than budgeted enrolment those funds will be allocated to support one-time expenditures in 2023-24 and will be factored into the 2024-25 budget plan.

### **Tuition Fees**

Operating costs increase at a rate greater than can be supported by the increase in government funding. Annual increases in tuition fees are necessary to support operating budget cost increases beyond those that can be addressed by expenditure constraints. Without a change in public or government policy with respect to supporting the cost of public education this trend is expected to continue.

The current MOU allows for annual tuition fee increases of up to 3.0% in all programs to help address rising costs and University priorities. The MOU allows for increases beyond 3.0% in tuition for students from outside Nova Scotia, international students studying at Dalhousie, and for all students studying Medicine, Dentistry, Law, or in Graduate programs.

Annually, the BAC reviews tuition fees at comparable institutions locally and nationally (Appendix C) summarized as follows:

- Canadian students pay more to study at Dalhousie than they would at other U15 institutions (Canada's group of leading research-intensive universities);
- Nova Scotia students have a more favourable comparison as they benefit from a provincial bursary; and
- International undergraduate tuition at Dalhousie is among the lowest (10<sup>th</sup> lowest) of the U15 Universities.

BAC is recommending a 3.0% increase on domestic tuition and overall average increase of 7.5% for returning international students, or those international students not included in the new cohort model (3% increase on regular tuition plus a 10% increase on international tuition differential) to support increased operating costs.

In the Fall of 2022, the Board of Governors approved a new cohort tuition model for international students commencing in Fall 2023 for undergraduate students in Agriculture, Arts & Social Sciences, Computer Science, Engineering, Management and Science. Further details about the new cohort tuition model can be found here: [Supporting an Excellent Student Experience, a New Approach to International Tuition at Dalhousie](#)



It is anticipated that the new cohort pricing model will generate incremental tuition fee revenue of \$7.6 million. These revenues are to be allocated between Faculties (30%) and central support units and other central priorities (including investments to improve our physical infrastructure) (70%). Spending of these funds will be constrained until such time as enrolments are confirmed and revenues assured. A portion of these revenues are supporting balancing the 2023-24 budget.

A progressive approach to tuition affordability prioritizes investing in student assistance to help students requiring financial aid to pursue and continue their studies. For example, a \$1.0 million decrease in tuition fees for all students would save on average less than \$50 a year for each student, while \$1.0 million provided in bursary support provides significant assistance to those students in greatest financial need. Dalhousie is continuing to prioritize student assistance funding and the 2023-24 budget includes total student assistance funding for \$42.0 million.

**The BAC recommends that for 2023-24:**

- a. **A 3.0% general tuition fee increase be applied for domestic tuition across all programs for 2023-24.** (See Appendix A, budget model line 2c). The tuition fee schedule for 2023-24 is included in Appendix D.
- b. **For returning international students, an overall average increase of 7.5% be applied. This is comprised of a 3.0% general tuition fee increase on regular tuition, plus a 10% increase on international differential across all programs (undergraduate and masters (non-thesis)) for 2023-24.** (See Appendix A, budget model line 2d). The tuition fee schedule for 2023-24 is included in Appendix D.
- c. **A 3.0% increase will be applied to the auxiliary fee for facilities renewal from \$100.60 to \$103.60 per term** (see Appendix A, budget model line 4). This revenue increase will directly support facilities renewal costs.

**In addition, there will be a cohort tuition model applied for new incoming undergraduate international students, as described earlier in this budget document.**

**3. Other Revenue Sources**  
**Endowment Revenue**

The largest component of other revenue is endowment income. In 2023-24, endowment revenue is projected to increase by \$6.5 million to \$43.6 million.

The University's Endowment Management Policy allows for annual spending increases at the rate of inflation (as measured by the consumer price index ("CPI")) provided the resulting spending rate remains within 3.75% to 5.0% of the endowments' average market value. Strong investment returns resulted in a large increase in the average market value of the endowments, which combined with a higher CPI increase, as well as the inclusion of the Dalhousie Medical Research Foundation spending, allows for a significant increase in spending over the prior year of \$6.5 million or 17.5%. Endowments support student bursaries and scholarships, research, library materials and services and academic chairs and salaries. The funds must be spent according to the terms of the individual endowments as established by the donors.

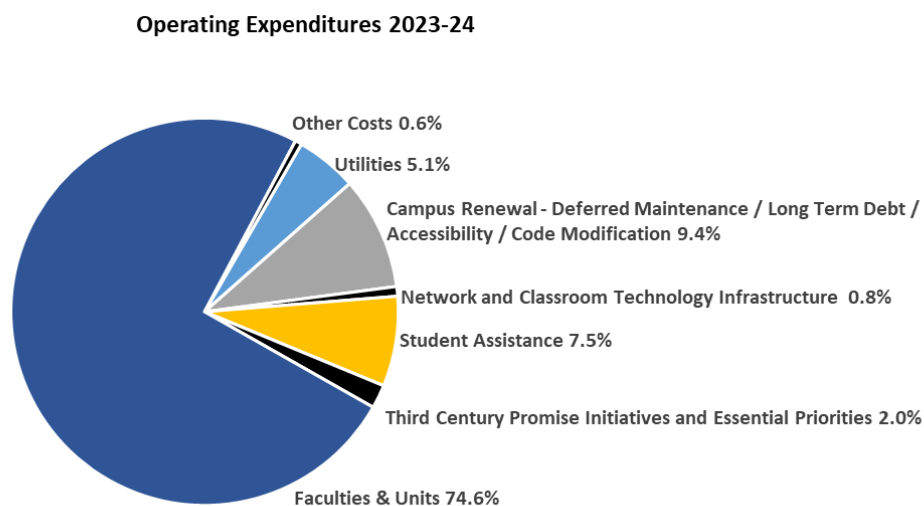
**Federal Research Support Fund Grant**

Canadian Universities receive an annual grant from the Federal Government to contribute to the indirect costs incurred to support federally funded research (i.e. NSERC, SSRC, and CIHR). The grant provides

funding support for a portion of costs that are embedded in the various areas of the operating budget. Confirmation of the grant amount is not received until spring. It is assumed that the grant will be maintained at the 2022-23 funding level. In the Fall of 2022, the federal government announced \$584,000 in additional funding to support Research Security, bringing the total federal research support to \$7.3 million.

## EXPENDITURES

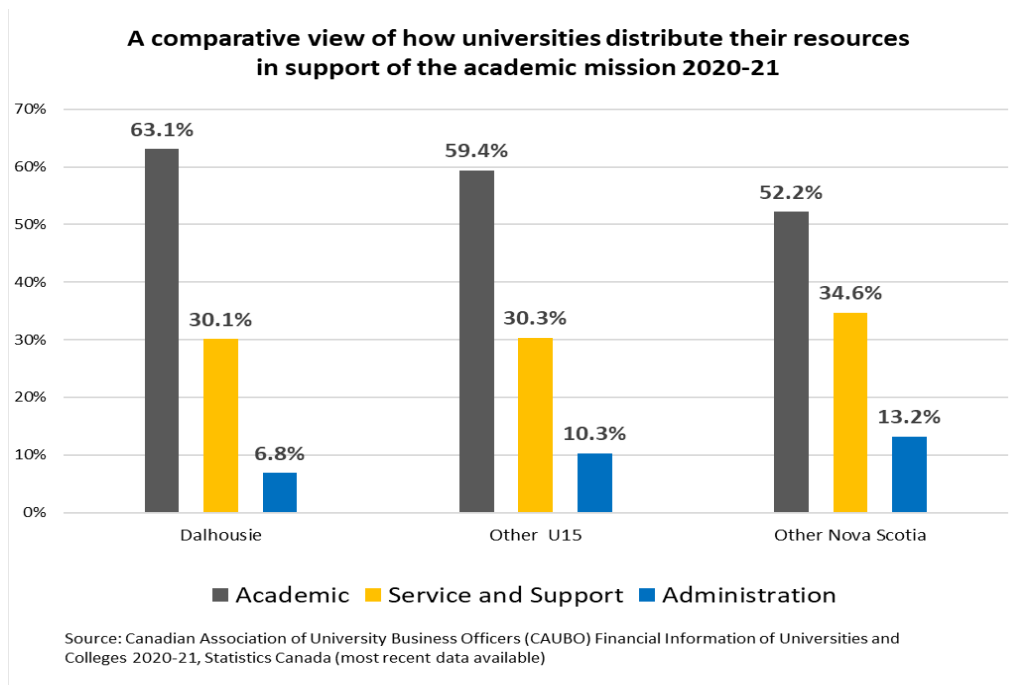
Overall, university expenditures for 2023-24 are forecast to increase by \$46.2 million before any budget reduction is applied. All Faculties and Units are being asked to find 1.5% cost savings within their budgets, providing for a net increase in budgeted expenditures of \$41.1 million. This is discussed further below. The following graph shows the breakdown of the 2023-24 budget by responsibility area after the application of the 1.5% cut. This section includes a discussion of the assumptions and recommendations for each area.



The next chart on the following page provides a different breakdown of how Dalhousie currently allocates resources allowing a comparison to the U15 and other Nova Scotia universities. Each of the areas noted below is important for the delivery of the academic mission of the University:

- Academic areas (e.g., Faculties including Graduate Studies and Open Learning and Career Development)
- Service and support areas (e.g., Library Services, Centre for Teaching & Learning, ITS, IT Infrastructure, Student Assistance)
- Administration (e.g., Registrar's Office, Human Resources, Student Accounts, President's Office)

Compared with other U15 universities, Dalhousie allocates slightly more resources to the Academic areas, is consistent in the Service and Support areas and allocates less to Administration. Other Nova Scotia Universities are slightly lower in the Academic areas, and higher in Service and Support and Administration allocations. Each institution operates differently, which accounts for some variability by institution; the size of the institution also has an impact.



## 1. Faculty and Unit Budgets

Faculties and support units are provided allocations from the University budget to deliver on priorities in support of the University's mission and to carry out their day-to-day work. The nature of university work in support of teaching and research means that compensation is the most significant cost, at 93.0% of Faculty and Unit Budgets (68.9% of total University expenditures).

Compensation costs (salary and benefits) are estimated to increase by \$19.2 million in 2023-24. Agreements with most employee groups expired on June 30, 2022. Employer pension costs are determined based on actuarial valuation as required by pension legislation. Endowments are providing additional support to compensation costs of \$0.86 million in 2023-24 for a total of \$10.3 million. Each year, Faculty and Unit budgets are adjusted by the cost of salary increases as described above. In addition, Faculty budgets are increased through both Enrolment Related Budget Allocations and increased support from endowments. Budgets will also increase to fund a portion of inflationary increases on non-compensation costs for 2023-24.

The impact of compensation and other increases means that Faculty and Unit budgets will increase by \$29.3 million on average in 2023-24. Annually, Deans and Unit leaders are responsible to manage the gap between expected expenditures and available resources provided to them through their operating budget allocation. The BAC is recommending Faculties and Units address a 1.5% or \$5.1 million gap, resulting in an overall net increase to Faculty and Unit budgets of \$24.2 million (6.2%) in 2023-24.

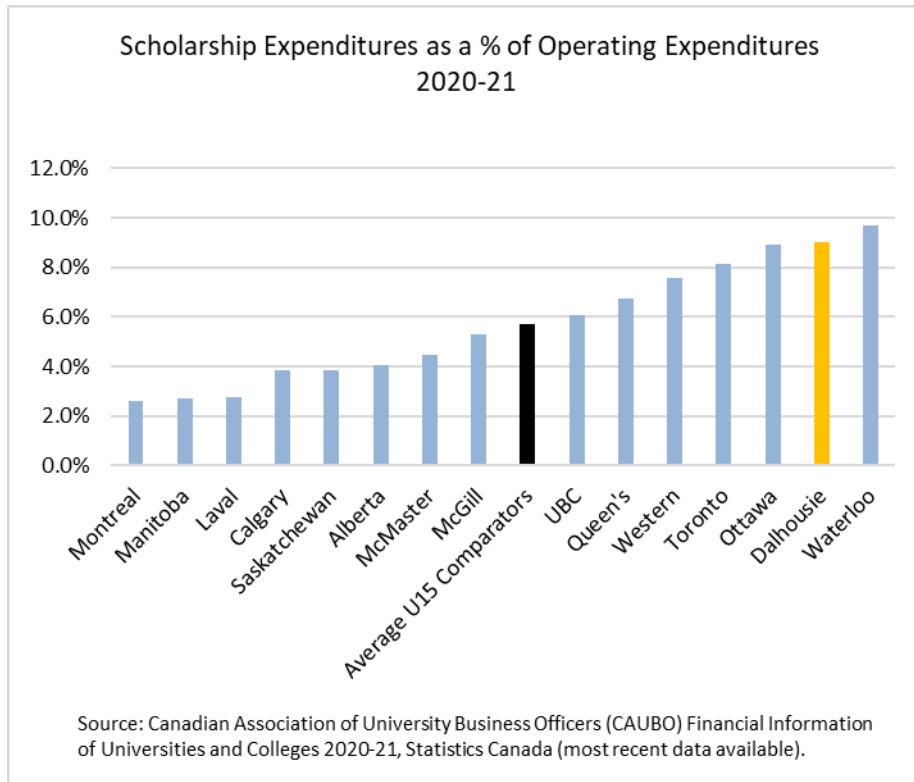
**The BAC makes the following recommendations for Faculty and Unit budgets for 2023-24:**

- a. **Faculties and Units address a 1.5% budget gap between the budget allocations and costs.** (See Appendix A, budget model line 6e ii).
- b. **An inflationary adjustment of 2.0% be applied to Faculty and Unit non-salary budgets for 2022-23.** (See Appendix A, budget model line 6b).
- c. **An inflationary adjustment of 2.0% be applied to library acquisition costs.** (See Appendix A, budget model line 6c).

## 2. Student Assistance

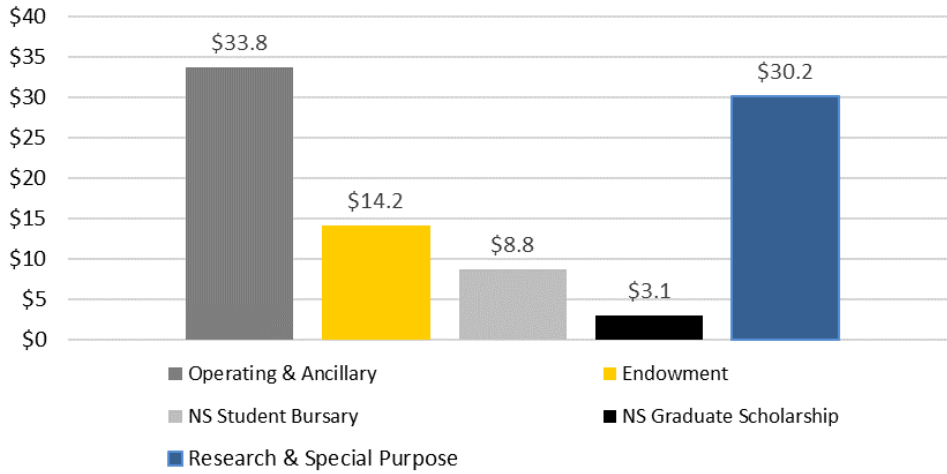
Through student assistance, the University seeks to attract a diverse mix of outstanding students, reward high academic achievement, and support students in historically and currently underrepresented groups. The University continues to review its financial assistance programs to provide support for students for whom the financial cost of education is a challenge.

Dalhousie spends 9.0% of total operating expenditures on scholarships and bursaries compared to an average of 5.7% at other U15 universities (based on the most recent available comparative data).



As shown in the chart on the following page, not all student assistance comes from the operating budget. Dalhousie faculty members hold research grants which are a significant source of funding to support graduate students, and the Province of Nova Scotia also provides dedicated support for students. Overall, Dalhousie currently spends \$90.1 million on direct student support (including student employment) across all funds, or the equivalent of 37.2% of tuition revenues.

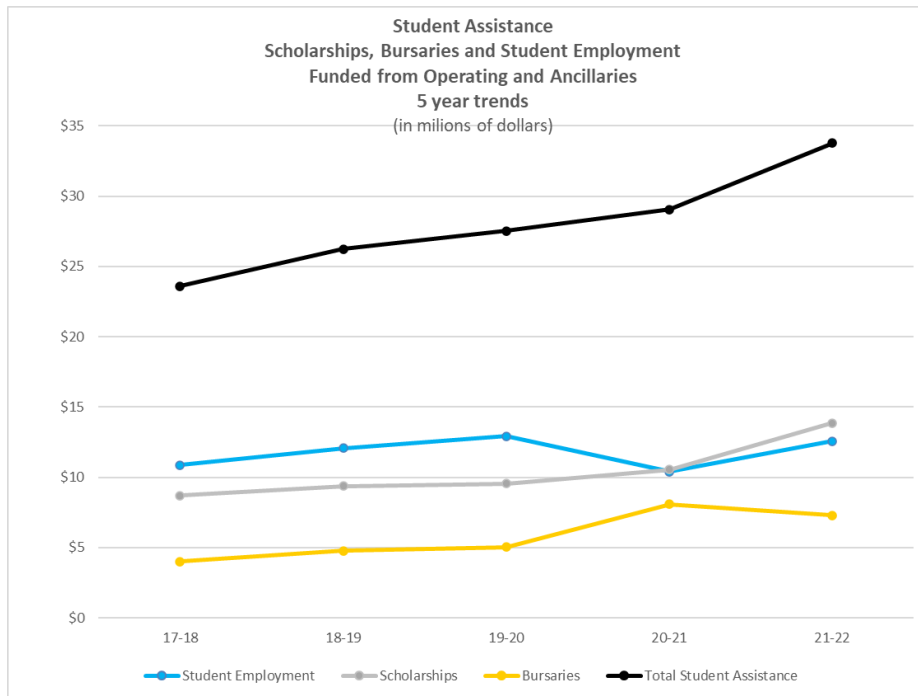
Student Assistance: All Funds \$90.1million  
2021-22  
(in millions of dollars)



Source: 2021-22 Annual Financial Report

Student assistance spending from operating, ancillary, and endowment funds as shown in the graph above totals \$48.0 million, comprised of \$25.3 million for scholarships, \$9.7 million for bursaries, and \$13.0 million for student employment. (Note that Nova Scotia student bursary and graduate scholarship assistance, and research and special purpose funds supporting students are in addition to these amounts).

Over the last 5 years, student assistance from operating and ancillary funds has increased by \$10.2 million or 43.1%.



Student consultations revealed that securing housing is a significant concern for students. During 2022-23, Dalhousie provided one-time emergency funding of \$50,000 to support student housing security. The BAC recommends extending this commitment of \$50,000 in 2023-24. Endowment-funded student support is increasing by \$0.5 million.

International student feedback indicated that the top concern relates to financial support. Recommendations included increasing the number, variety, and amounts of bursaries/scholarships, lowering barriers to securing bursaries, and expanding support for students who don't qualify for one reason or another (parents' income etc.). International students preferred that tuition fees not be increased.

Our budgetary challenges cannot accommodate holding tuition fees flat and as noted above, tuition comparisons put us among the lowest levels in terms of international tuition. However, we recognize the need for student support and as part of the international student cohort tuition model, additional financial support of \$0.6 million is recommended.

Overall, for 2023-24, student assistance is increasing by \$1.1 million over 2022-23.

**The BAC makes the following recommendations for Student Assistance for 2023-24:**

- a. **\$50,000 be allocated to support student housing security.** (See Appendix A, budget model line 7a).
- b. **Financial support of \$0.6 million be allocated to support international students as part of the implementation of the international student cohort tuition model.** (See Appendix A, budget model line 7a).
- c. As recommended in the 2021-22 BAC report, **\$50,000 for the third year of a four-year increase for the First Nations and Indigenous Black (FNIB) renewable scholarships.** (See Appendix A, budget model line 7a).

**3. Energy, Water, Taxes, and Insurance**

This line includes estimated costs for natural gas, biomass fuel, electricity, water, taxes, and insurance. It also includes annual payments on projects funded through related energy savings until the project costs are retired. The forecasted cost for Energy, Water, Taxes, and Insurance for 2023-24 is \$28.7 million, an increase of \$3.0 million over 2022-23. The increase is primarily based on higher forecasted pricing of Natural Gas, as well as insurance and electricity cost increases.

**4. Priority Investments**

**Facilities Renewal**

Dalhousie operates 162 buildings and utility distribution facilities across four campuses with an updated replacement cost estimated at \$2.5 billion. The state of university facilities has been a regular focus of discussion and regular comments from students, faculty, and staff. There is \$500+ million in deferred maintenance across Dalhousie's buildings and underground electrical and heating tunnels.

Over the past four years, the BAC recommended an increased investment of \$4.0 million per year for facilities maintenance to allow the University to work towards the industry standard to invest 2.0% of replacement value annually. As the replacement cost of Dalhousie's infrastructure continues to grow, BAC is recommending renewing this commitment of \$4.0 million for the 2023-24 budget cycle.

### **Responding to Accessibility and Changing Code Requirements**

In 2017, Nova Scotia passed the [Accessibility Act](#). The act recognizes accessibility as a human right and outlines how the province will improve accessibility by preventing and removing barriers. The Act sets a goal of an accessible Nova Scotia by 2030. Dalhousie has established the [Dalhousie University Accessibility Plan](#). A portion of the recommended \$4.0 million allocation will be dedicated to accessibility improvements as established by the plan.

The other portion of the \$4.0 million allocation will help to support investments required as a result of code modifications resulting from changes in the uses of our buildings. For example, since it was originally constructed, the physics building has seen an increase in research and lab work, requiring the installation of a new fire suppression system and the hardening of some infrastructure for better fire resistance. Such improvements are essential yet are not captured as part of our deferred maintenance.

### **Third Century Promise Initiatives and Essential Priorities**

Annually, the budget has provided funding for strategic and essential priorities in support of the University's mission. The University is implementing the strategic plan, "Third Century Promise" which requires funding for related priorities and initiatives. There is also an ongoing need to support items that may not be considered strategic but are required to meet legal or other essential obligations, and for which there is no other source of funding. BAC continues to see an important need for dedicated resources for such initiatives and priorities.

Revenue generated from the new cohort tuition model for international students will enable us to embark on a sustained campaign to be recognized as the best university in Canada and among the top-ranked universities globally. This will provide transformative learning and life experience including expanded recruitment, retention, and academic success of international students. It will also provide support to Dalhousie's Strategic Plan. Priorities for university-wide investment will be determined via ongoing consultation.

The BAC recommends an increased allocation of \$3.75 million to support Third Century Promise Initiatives and Essential Priorities in 2023-24.

### **Network and Classroom Technology Infrastructure including Cybersecurity**

As the University supports its Digital Strategy and continues to build out its digital network and classroom infrastructure, there is a need to invest in cybersecurity. The threat landscape has continued to evolve, and the global and information-based nature of universities like Dalhousie has made them growing targets for ransomware, data theft, and other cybersecurity issues. Additional resources are needed to increase our capacity to monitor and defend against cyber threats while still supporting critical research and teaching activities. These resources will be used to ensure the use of security best practices according to industry standards and to follow recommended practices in security for higher education. The BAC recommends a \$600,000 base investment in cybersecurity staff and infrastructure to protect and safeguard the university.

Network and Classroom Technology Infrastructure will also receive an inflationary increase of 2.0%.

### **Research Security**

Additional funding has been announced by the Federal Research Support Fund to directly support the security of research data. This funding is being provided to universities with a high level of research activity with the understanding that increasing their cyber security posture has become critically important to protect researchers and their work as threat levels have increased. New tools and staff resources are needed, with a focus on developing training and security plans with researchers for grant

opportunities and their daily work, ensuring tools are available for appropriate data security and management, and automating monitoring and implementing technology best practices in higher education. This incremental increase of funding of \$584,000 will be used to support Dalhousie's research security at all levels.

### **Capital Investment**

The University needs to take steps in addressing pressures related to the expansion, renewal, and modernization of our core facilities across our campuses — physical infrastructure that is essential to our support for teaching, learning, and research. Securing funding for physical infrastructure remains a significant challenge. Although we have not made base budget allocations to capital, we will use opportunities as may be presented by either greater than budgeted revenues, or less than budgeted expenditures for pressing one-time capital investments.

#### **The BAC recommends the following investments for 2023-24:**

- a. **\$4.0 million in the Facilities Renewal Budget, plus an inflationary increase of 2.0%** (See Appendix A, budget model line 9).
- b. **\$4.0 million in Responding to Accessibility and Changing Code Modifications** (See Appendix A, budget model line 11).
- c. **\$3.75 million in Third Century Promise Initiatives and Essential Priorities** (See Appendix A, budget model line 12).
- d. **\$0.6 million in funding for cybersecurity, plus a 2% inflationary increase for IT and classroom infrastructure** (See Appendix A, budget model line 13).
- e. **\$0.6 million in funding for research security** (See Appendix A, budget model line 16).
- f. **As budget opportunities allow, funds will be allocated to Capital Investment Priorities** (See Appendix A, budget model line 18).

#### **5. Other Expenditures**

Other expenditures include equipment and furniture allocations for teaching and other equipment needs, and a \$2.6 million allocation for contingencies set at 0.5% of total revenues.

## **IV. FEEDBACK AND NEXT STEPS**

In Fall 2022, budget advice related to priorities was received through a survey of students, faculty, and staff (1073 responses). This feedback has been considered in developing these recommendations and is included in Appendix E.

A short survey will be released to students to offer an opportunity to provide feedback on this Operating Budget plan as well as Tuition and Auxiliary Fees increases. The BAC also welcomes written feedback from the Dalhousie community, to gather final input to the recommendations and budget plan contained in this draft report. In addition, the BAC will be attending a Senate think tank session.

Feedback received before February 22, 2023, will be considered before this report is released in final form, and before the tuition, student fee, and budget recommendations go to the Board for approval in March.



**Dalhousie University**  
**Operating Budget Revenue and Expenditure Model**

Appendix A

<u>Assumptions</u>	<b>2023-24</b>			
Government Grant Change				1.0%
Tuition Revenue				
General Fee Increase (Per current MOU)				3.0%
Tuition Increase for Ongoing International Students				7.5% on average
Enrolment Change				see below
Facilities Renewal fee Increase				3.0%
Budget Gap Addressed by Faculties and Units				1.5%
Nova Scotia Bursary				No Change
Salary, Pension, and Benefits				per agreements and estimates
Library Acquisitions				2.0%
Non-Salary Inflationary Increase				2.0%
	<b>2022-23 Adjusted Budget</b>	<b>2023-24 Recommendations and Estimates</b>	<b>2023-24 ITTF Estimates</b>	<b>2023-24 Recommended Budget</b>
<b>REVENUES - INCREASE (DECREASE)</b>				
1. Government Funding	228,984	2,018		231,002
2. Tuition Revenues	236,094	-		236,094
a) 2022-23 enrolment growth	-	2,700		2,700
b) 2023-24 forecast enrolment change		3,000		3,000
c) Domestic Tuition Increase		6,200		6,200
d) International Tuition Increase	-	8,200		8,200
e) 2023-24 International Tuition Cohort Model			7,600	7,600
Total Tuition Revenue	236,094	20,100	7,600	263,794
3. Investment Income				
a) Endowment Revenue	37,117	6,512	-	43,629
b) Operating Interest Income	3,600	4,000	-	7,600
Total Investment Income	40,717	10,512	-	51,229
4. Facilities Renewal Student Fee	4,217	237		4,454
5. Federal Research Support Fund Grant	6,716	584		7,300
<b>TOTAL REVENUES - INCREASE (DECREASE)</b>	<b>516,728</b>	<b>33,451</b>	<b>7,600</b>	<b>557,779</b>
<b>EXPENDITURES - INCREASE (DECREASE)</b>				
6. Faculty and Unit Budget Allocations				
a) Salary, Pension and Benefits (net of recoveries)	365,107	19,157		384,264
b) Non-Salary (net of recoveries)	55,954	5,831		61,785
c) Library Acquisitions	10,168	191		10,359
d) Faculty/Unit Revenue	(42,058)	-		(42,058)
e) Budget Unit Adjustments				
i) ERBA adjustment (estimate)	-	1,800		1,800
ii) Budget Gap to be addressed	-	(5,100)		(5,100)
f) International Tuition Cohort Model Allocation to Faculties	-		2,280	2,280
<b>Total Faculty and Unit Budget Allocations</b>	<b>389,171</b>	<b>21,879</b>	<b>2,280</b>	<b>413,330</b>
7. Student Financial Assistance and Employment:				
a) Operating Budget	13,735	100	570	14,405
c) Endowments	15,880	478		16,358
d) Nova Scotia Scholarship and Bursary Programs	11,190	-		11,190
<b>Total Student Assistance</b>	<b>40,805</b>	<b>578</b>	<b>570</b>	<b>41,953</b>
8. Energy, Water, Taxes and Insurance	25,702	3,000		28,702
9. Facilities Renewal	37,001	4,850		41,851
10. Campus Renewal - Long term debt/rent	6,625	133		6,758
11. Accessibility and Code Modifications	-	4,000		4,000
12. Third Century Promise Initiatives and Essential Priorities	7,233	-	3,750	10,983
13. Network and Classroom Technology Infrastructure	3,825	677		4,502
14. Contingency	2,600	-		2,600
15. Equipment and Furniture Allocation	2,516	-		2,516
16. Research Security	-	584		584
17. COVID 19 Revenue Losses, Continuing Costs	1,250	(1,250)		-
18. Capital Investment				-
<b>TOTAL EXPENDITURES - INCREASE (DECREASE)</b>	<b>516,728</b>	<b>34,451</b>	<b>6,600</b>	<b>557,779</b>
<b>SURPLUS (SHORTFALL)</b>	<b>-</b>	<b>(1,000)</b>	<b>1,000</b>	<b>-</b>

## Notes to 2023-24 Budget Model

These notes have been prepared to provide further background on the nature of the revenues and expenditures included in the model and any estimates or assumptions for the 2023-24 budget.

### REVENUES

**Government Funding (Line 1):** This budget line includes grants from the Province of Nova Scotia. The budget plan assumes that Dalhousie's operating grants will increase by 1% in 2023-24 according to the current Memorandum of Understanding with the Province of Nova Scotia which expires March 31, 2024.

	2022-23 Budget	2023-24 Budget
<b>Government Funding</b>		
Operating Grant	201,809	203,827
Scholarship and Bursary Program Grants	11,190	11,190
Program Specific Grants	14,985	14,985
Facilities / Space Grants	1,000	1,000
<b>Total Government Funding</b>	<b>228,984</b>	<b>231,002</b>

In addition to the Operating Grant, this line also includes:

- a) Scholarship and Bursary Program Grants include provincial grants which provide direct bursary and scholarship support to students. For further detail see the scholarship section below. These revenues directly offset scholarship and bursary expenditures (for further information see Student Financial Assistance and Employment line 7).
- b) Program Specific Grants include other targeted funding and direct program funding for enrolment expansions (Medicine and Health).
- c) \$1.0 million grant that supports space costs.

There is no expected change in funding for these programs in 2023-24.

**Tuition Revenues (Line 2):** This line includes student tuition revenues that support the operating budget. Changes in tuition revenues are generated by enrolment changes and fee rate changes:

- (a) **2022-23 Enrolment Change:** Enrolment in the fall of 2022 increased by 179 students or 0.9% over 2021 (increase of 89 international students and an increase of 90 domestic students). The impact of this increase in enrolment over budget on tuition revenue in 2022-23 is \$2.7 million, and is factored into the 2023-24 budget plan on line 2a.

- (b) **2023-24 Forecast Enrolment Change:** Enrolment forecasts for 2023-24 are based on Fall 2022 enrolment and result in an increase in tuition revenue for the Fall 2023 term. The draft budget plan assumes a \$3.0 million increase in tuition revenue for domestic and international students not in a cohort tuition model.

- (c) **Tuition Fee Increases:** The budget plan for 2023-24 assumes annual increases in all tuition fees of 3% (\$6.2 million) as permitted by the current Memorandum of Understanding (MOU) with the Province of Nova Scotia and as recommended in the report.

- (d) **International Student tuition:** The budget plan for 2023-24 includes an increase of 7.5% on average (\$8.2 million) for all international undergraduate and non-thesis master's students. This increase does not apply to students entering the cohort tuition model in Fall 2023.

- (e) **International Student Cohort Tuition:** In the Fall of 2022, the Board of Governors approved a new cohort tuition model for international students commencing in Fall 2023 for undergraduate students in Agriculture, Arts & Social Sciences, Computer Science, Engineering, Management and Science generating \$7.6 million in revenue.

Appendix D contains the recommended Tuition fee Schedule for 2023-24.

### Investment Income (Line 3):

- (a) **Endowment Revenue:** Endowment expenditures from the University's 1500+ individual endowments are funded through earnings from the endowment investment program. In 2023-24 endowment spending will increase by \$6.5 million to support student assistance, academic chairs and salaries, library, and research. Line 3(a) includes the investment income required to support expenditures in 2023-24.

The 2022-23 and 2023-24 planned endowment expenditures are included in the budget lines as follows:

	<u>2022-23</u>	<u>2023-24</u>
Academic Chairs and Salaries	9,433	10,289
Library Acquisitions	320	341
Student Assistance	<u>15,880</u>	<u>16,358</u>
	25,633	26,989
Other non-compensation costs		
Endowment Management Expense	4,900	5,446
General and Research Support	<u>6,584</u>	<u>11,194</u>
	11,484	16,640
Total Endowment Revenues and Expenditures	<u>37,117</u>	<u>43,629</u>

**(b) Operating Interest Income:** The University invests short-term cash flows which provide interest income to support the University's operating budget. Operating interest income is projected to increase by \$4.0 million in 2023-24 based on projected cash flows and interest rates earned through investments managed under the University's Expendable Funds Policy.

**Facilities Renewal Student Fee (Line 4):** The University collects a student fee that supports Facilities Renewal expenditures (line 9). The fee is recommended to increase by 3% to support increased facilities renewal expenditures.

**Federal Research Support Fund Grant (Line 5):** This line includes the grant received from the Federal Government to support the indirect costs of research. It is estimated that the 2022-23 operating budget included \$54.8 million in costs such as lighting, heating and maintenance for research space, salaries for staff that provide technical or administrative research support, cost of regulatory requirements such as training costs for workplace health and safety, and the costs associated with intellectual property. Further information on the program and detail on the types of expenditures can be found on the Office of Research Services website.

Funding for the program in 2023-24 has not been confirmed but is expected to be maintained at the 2022-23 level. Additional funding to specifically support Research Security in the amount of \$584,000 has been announced for 2023-24.

## EXPENDITURES

**Faculty and Unit Budget Allocations (Line 6):** This section includes the details of the budget allocations to Faculties and Units which are expected to grow overall by 6.2% (\$24.2 million) (net of the budget gap 6(e)(ii)) to \$413.3 million in 2023-24.

This budget line is shown net of direct salary and benefit and other recoveries. Faculty and unit allocations also include endowment supported expenditures (see a breakdown in line 3a above).

Further details related to the breakdown of Faculty and Unit allocations are as follows:

**(a) Salary Pension, and Benefits:** The budget model includes estimated costs of progression increases (CDIs, steps, etc.), and scale and benefit changes for all employee groups.

The budget plan for 2023-24 also includes employer pension contributions which are determined based on an actuarial consultants' calculation of the financial position as of January 31, 2020, including an increase in the contributions as a result of changes to pension regulations which will be phased in over five years. The Nova Scotia Pension Benefits act requires a valuation to be completed every three years based on the current plan status.

The operating budget includes pension savings of \$3.4 million based on the phased-in employer contribution levels. The savings will be set aside in a reserve to mitigate increased employer pension costs due to volatility in the market, and actuarial/mortality experience going forward.

**(b) Non-Salary Expenditures:** This line includes University expenditures for all costs that are not related to compensation within Faculty and Unit budgets. Costs include program supplies, materials, and contracted services. The BAC has recommended a 2% inflationary increase related to the non-salary budget for 2023-24.

**(c) Library Acquisitions:** This line includes the costs of library acquisitions including electronic media. The budget model assumes a 2% increase in 2023-24.

**(d) Faculty/Unit Revenue:** This line includes other revenue sources that are managed by Faculties and Units. In Faculties, examples include revenue from auxiliary fees, full cost recovery programs, and extended learning and farm revenue in Truro. Other revenues included in this category are the student services fee, application fees, Kings transfer for teaching services, and revenue from services provided to external parties.

**(e) Budget Unit Adjustments:****(i) Enrolment Based Budget Adjustment (ERBA)**

(estimate): ERBA is the mechanism by which Dalhousie links program enrolments and class registrations to the annual budget allocations of the Faculties. Annually, there is an adjustment to Faculty budgets based on year-over-year changes in enrolments. The adjustment approximates 60% of the change in tuition revenue generated by the change in enrolments. The overall change across all Faculties has been estimated to be \$1.8 million for 2023-24. Final calculations will be completed after the March 1, 2023 enrolment statistics are finalized.

**(ii) Budget Gap:** Faculties and Units will be required to address a 1.5% gap between expenditures and funding allocated.

**Student Financial Assistance and Employment (Line 7):**

The budget plan for 2023-24 includes student assistance totaling \$42.0 million. The budget line includes \$50,000 to support student housing security and year 3 of a 4-year increase of \$50,000 to support First Nations and Indigenous Black (FNIB) renewable scholarships. Endowment supported scholarships will increase by \$0.5 million in 2023-24.

Grants from the Province also provide students with \$11.2 million in direct support. A total of \$8.2 million is provided to support the Nova Scotia Bursary Program which provides full-time Nova Scotia Students with an automatic bursary of \$1,283 applied against tuition. The Nova Scotia Graduate Scholarship program provides \$3.0 million in student support. The model assumes the programs will continue at the same level of support in 2023-24.

**Energy, Water, Taxes, and Insurance (Line 8):** The increase on this line relates to increases in insurance costs electricity pricing most significantly and natural gas pricing. There is budget exposure related to variations in natural gas pricing: Dalhousie continues to explore opportunities to limit uncertainty in pricing.

**Facilities Renewal (Line 9):** The 2023-24 budget provides for \$41.9 million in funding to support the annual maintenance of facilities. The funds are used on an annual basis for building envelopes such as exterior facade and brickwork, roof and window replacements; building systems such as heating, ventilation, electrical and mechanical upgrades; underground tunnels for electrical and heating distribution. This line includes an increase of \$4.0 million, and an inflationary increase of 2%, which

includes the increase in the student fee for Facilities Renewal of \$237,000.

**Campus Renewal – Long term (Line 10):** This line includes the costs of debt service and rental requirements for University space. The budget model assumes a 2% inflationary increase in 2023-24.

**Accessibility and Code Modifications (Line 11):** This line includes the costs to implement the physical infrastructure component of the Accessibility Act and to fund investments required as a result of code modifications of University buildings. This line includes \$4.0 million to support these priorities.

**Third Century Promise Initiatives / Essential Priorities (Line 12):** Of the \$9.5 million included in the 2022-23 budget, approximately \$2.3 million will be distributed to Faculties and Units leaving base funding of \$7.2 million.

Revenue generated from the international tuition cohort model allows for an additional \$3.75 million in funding to allow a total of \$11.0 million in funding for Third Century Promise Initiatives and essential priorities in support of the University's mission.

**Network and Classroom Technology Infrastructure (Line 13):** Network and classroom technology includes network equipment, audiovisual (AV) technology, wireless networks, and capacity. This line includes a \$600,000 increase related to cybersecurity requirements as well as an inflationary increase of 2%.

**Contingency (Line 14):** This line is the annual allocation for contingency items. The budget is set at 0.5% of operating revenues.

**Equipment and Furniture Allocation (Line 15):** This line is a central pool of funding that is allocated to Faculties and Units to support teaching and other equipment purchases.

**Research Security (Line 16):** This line is funding to support the security of research data.

**Capital Investment (Line 17):** This line does not include a base allocation to support pressures related to the expansion, renewal and modernization of core facilities across campus.

## **UNIVERSITY ROLES and RESPONSIBILITIES IN RELATION TO THE OPERATING BUDGET**

The University's reports and budgets are prepared on a fund basis, encompassing our major activities. Separate budgets and funds are set up for fund activities, with each fund comprised of its own revenues and expenses. Fund accounting enhances budgetary controls, accountability and reporting throughout the University. The University maintains six Fund categories: Operating, Ancillary, Endowment, Capital, Research and Special Purpose.

### **THE OPERATING BUDGET**

The University Operating budget supports the day-to day operations of the University which include teaching, research and service to the community. The operating budget represents 70% of University financial activity and is comprised of the Operating, Ancillary and Endowment Funds as follows:

#### **Operating Fund**

The Operating Fund encompasses the day-to-day revenue and expenditures required to operate the University, and to carry out the Academic mission. Government grants, tuition revenue and other general revenues support operating expenditures. Budget allocations to Faculties and Major Service and Support Units are based on Budget Advisory Committee recommendations.

#### **Ancillary Fund**

Ancillary units provide important services to the University community and are segregated from the core functions of teaching and research. The ancillary operations include Student Community Services (residence life and housing), Food Services, the Bookstore, the Dalhousie Arts Centre and Dalplex. Overall, these units are expected to cover their costs.

#### **Endowment Fund**

University operations are supplemented by the University's over 1,500 endowment funds. Endowments support student bursaries and scholarships, research, library materials and services and academic chairs and salaries. The funds must be spent according to the terms of the individual endowments as established by the donors.

### **OPERATING BUDGET ROLES AND RESPONSIBILITIES**

The President is responsible to the Board for the University operating budget. Through its reports, the Budget Advisory Committee makes recommendations to the President on the operating budget that reflect the current priorities of the University. The BAC deliberations are grounded in the context of the medium and longer-term objectives of the Board and of the University's Strategic Directions. The BAC process has been in place since 1992.

The BAC is responsible for engaging with faculty, staff, and students to better understand priorities and the impact of budget choices on those priorities. The role of the BAC is then to balance the benefits and burdens of budget choices and make recommendations to the President that will enable progress on our shared goals. Committee members are selected based on their knowledge of the University and do not serve as representatives of particular interest groups.

Faculty deans and service unit heads are accountable to meet their budget targets by finding efficiencies, increasing revenue, reviewing programs and other means to achieve their academic plans within the context of the University Strategic Priorities.

**OTHER RESTRICTED FUNDS**

While the operating budget makes up 70% of the university financial activity, the remaining 30% falls into the following fund categories: capital, research, and special purpose. Each fund has their own budget controls, accountability and reporting requirements. As these funds cannot be used to support day-to-day university expenditures, they are not considered in the Budget Advisory Committee Draft Operating Budget Plan for 2022-23.

**Capital Fund**

The Capital Fund accounts for funds received and expended on property, plant and equipment, which have a use into the future. Capital reserves are funds set aside by the University to support future costs of large-scale capital upgrades or replacements and are included in the Capital Fund.

**Research Funds**

Research Fund expenditures are supported by revenues which are restricted for the purposes designated by the funders and sponsors. These funds cannot be used to support operations. The University holds over 3500 segregated research grants and contracts which are held by individual faculty members and are supported by external funders such as the federal government. Research funds are used at the discretion of the faculty members and for the prescribed purpose outlined by the grantor.

**Special Purpose Funds**

Special Purpose Fund expenditures are supported by revenues which are restricted for the purposes established by contributors. There are approximately 960 special purpose accounts used for a variety of purposes including annual giving, conferences, service and lab accounts, and joint projects with contributions from external parties.

Dalhousie University  
 Comparison of Tuitions  
 Undergraduate Arts Tuition Fees - Atlantic Universities (2022-23)  
 Without Nova Scotia Bursary Applied for Nova Scotia Students

University	Tuition and Mandatory Incidental Fees			
	Approved Tuition Fee	Nova Scotian Students (\$1,283 bursary)	Other Canadian Students	Approved International Tuition
Memorial	6,000	7,222	7,222	20,000
UPEI	6,570	7,737	7,737	14,274
Moncton	7,642	8,617	8,617	14,005
UNB	7,825	8,830	8,830	18,323
St. Thomas	8,039	9,301	9,301	18,068
Kings	8,595	9,080	10,363	25,455
Dalhousie	8,595 <b>7 of 13</b>	8,848 <b>6 of 13</b>	10,131 <b>5 of 13</b>	25,455 <b>1 of 13</b>
Saint Mary's	8,630	8,828	10,111	20,340
Mount Saint Vincent	8,668	8,634	9,917	17,335
CBU	8,784	8,529	9,812	17,568
St. Francis Xavier	9,650	9,969	11,252	19,300
Mt. Allison	9,725	10,990	10,990	19,620
Acadia	9,761	10,011	11,294	19,543

<sup>1</sup> In addition to the Approved Tuition Fee, students pay mandatory incidental fees which may include Dental and Health Plans, Campus Renewal, recreation, bus passes etc.. For Nova Scotia students studying at Nova Scotia universities, tuition costs are reduced by an automatic bursary of \$1,283 from the provincial government.



Dalhousie University  
Tuition Fees for Entering Students - Canadian Universities - 2022-23

UNDERGRADUATE	Dalhousie				Victoria	British Columbia	Alberta <sup>(3)</sup>	Calgary <sup>(4)</sup>	Saskatchewan	Manitoba	McMaster <sup>(8)</sup>	Western	Windsor <sup>(8)</sup>	Toronto <sup>(5,8)</sup>	York	Queen's <sup>(8)</sup>	Waterloo	Ottawa <sup>(6,8)</sup>	McGill <sup>(8)</sup>	New Brunswick	Memorial <sup>(7)</sup>
	Nova Scotia Students (net of \$1,283 bursary)	Dal Rank (#1 is highest)	Other Canadian Students	Dal Rank (#1 is highest)																	
<b>Agriculture <sup>(1)</sup></b>	<b>7,825</b>	<b>2</b>	<b>9,108</b>	<b>1</b>	-	6,111	6,517	-	7,153	5,243	-	-	-	-	-	-	-	-	8,730	-	-
<b>Arts</b>	<b>7,312</b>	<b>3</b>	<b>8,595</b>	<b>2</b>	6,045	5,729	6,517	6,598	6,978	4,328	6,535	6,050	5,800	6,280	6,118	6,387	6,128	6,393	8,730	7,825	6,000
<b>Dental Hygiene</b>	<b>9,454</b>	<b>3</b>	<b>10,737</b>	<b>2</b>	-	6,302	12,596	-	-	9,544	-	-	-	-	-	-	-	-	-	-	-
<b>Engineering</b>	<b>9,379</b>	<b>11</b>	<b>10,662</b>	<b>7</b>	7,813	7,066	8,389	6,598	9,742	5,904	13,460	12,294	9,985	14,600	9,572	12,510	13,970	9,893	8,730	10,839	6,000
<b>Commerce</b>	<b>8,557</b>	<b>9</b>	<b>9,840</b>	<b>3</b>	8,241	5,729	9,592	9,524	8,350	5,625	10,117	-	9,202	6,280	8,647	17,102	-	7,920	8,730	9,085	6,000
<b>Nursing</b>	<b>9,217</b>	<b>2</b>	<b>10,500</b>	<b>1</b>	6,045	5,729	8,690	6,783	8,895	4,693	6,535	6,050	6,090	8,430	6,118	6,387	-	6,393	8,730	9,340	6,000
<b>Pharmacy <sup>(2)</sup></b>	<b>22,395</b>	<b>2</b>	<b>23,678</b>	<b>1</b>	-	19,675	23,018	-	19,130	19,412	-	-	-	18,600	-	-	17,030	-	-	-	13,000
<b>Science</b>	<b>8,467</b>	<b>2</b>	<b>9,750</b>	<b>1</b>	6,045	5,729	6,517	6,598	7,322	4,954	6,535	6,050	6,270	6,280	6,118	6,387	6,128	6,393	8,730	7,825	6,000
<b>Social Work</b>	<b>8,215</b>	<b>2</b>	<b>9,498</b>	<b>1</b>	6,045	5,729	-	6,598	-	5,126	6,535	6,050	6,270	-	6,118	-	6,128	6,393	8,730	-	6,000
<b>GRADUATE</b>																					
<b>Occupational Therapy</b>	<b>13,804</b>	<b>1</b>	<b>15,087</b>	<b>1</b>	-	7,855	4,486	-	-	6,882	10,388	11,294	-	10,550	-	11,068	-	9,288	-	-	-
<b>Masters in Arts</b>	<b>7,816</b>	<b>3</b>	<b>9,099</b>	<b>2</b>	6,278	5,302	7,644	3,533	4,698	5,749	6,307	6,360	7,179	6,210	4,307	5,773	6,762	7,739	8,730	9,410	3,717

**Note: Amounts in table do not include auxiliary fees. These fees are compiled using publicly available information on university websites.**

(1) Other comparators for the Faculty of Agriculture include Laval (\$9762); Guelph (\$7972) and Trent (\$6,491). The University of Laval and McGill rates are for Canadian students from outside Quebec.

(2) Pharm D program. The Universities of Manitoba and Alberta have significant incidental fees that are charged separately but included in the rate above for comparison (\$3,600 clinical fee in Manitoba and \$4,500 instrumentation fee in Alberta).

(3) University of Alberta includes a Market Modifier of \$203 for Engineering, \$240 for Business.

(4) University of Calgary includes a Market Modifier of \$273 for Business programs

(5) University of Toronto Commerce 1<sup>st</sup> year students pay a general Arts & Science program fee. They begin to pay a specialized program fee in year 2. For 2021/22 this fee was \$16,370

(6) University of Ottawa the Social Work and Occupational Therapy programs are offered only in French.

(7) Memorial University implemented a Tuition Framework beginning fall 2022 with significant tuition increase across the programs.

(8) McMaster University, University of Windsor, University of Toronto, Queen's University, University of Ottawa and McGill University offer reduced tuition for in province students



**Comparison of Law, Medicine and Dentistry Tuition Fees for 2022-23  
for Entering Canadian Students**

	<b>Law 2022-23</b>	<b>Medicine 2022-23</b>	<b>Dentistry 2022-23</b>
<b>Dalhousie</b> <sup>(1)</sup> : <b>Nova Scotia students</b> (fee reduced by \$1,283 for NS Bursary)	18,674 <b>4 of 15</b>	22,108 <b>5 of 13</b>	27,400 <b>5 of 8</b>
<b>Dalhousie</b> <sup>(1)</sup> <b>Other Canadian students</b>	19,957 <b>4 of 15</b>	23,391 <b>5 of 13</b>	28,683 <b>5 of 8</b>
<b>Victoria</b>	10,579	-	-
<b>UBC</b>	13,412	19,603	19,603
<b>Alberta</b>	15,095	14,754	32,353
<b>Calgary</b> <sup>(2)</sup>	15,086	15,332	-
<b>Saskatchewan</b>	16,278	19,467	59,028
<b>Manitoba</b> <sup>(3)</sup>	11,839	11,042	24,078
<b>McMaster</b> <sup>(2, 4)</sup>	-	20,384	-
<b>Western</b>	20,151	23,986	35,341
<b>Windsor</b> <sup>(4)</sup>	18,434	-	-
<b>Toronto</b> <sup>(4)</sup>	34,030	23,780	38,190
<b>York</b>	24,802	-	-
<b>Queens</b> <sup>(4)</sup>	18,288	23,513	-
<b>Ottawa</b> <sup>(4)</sup>	18,448	26,761	-
<b>McGill</b> <sup>(4)</sup>	8,730	18,334	17,752
<b>UNB</b>	14,130	-	-
<b>Memorial</b>	-	14,250	-
<b>Average (excl. Dal)</b>	17,093	19,267	32,335

The BAC has endeavored to gather information on tuition fees for professional programs at comparator Universities. Internal policies and budgeting practices will vary by university and it is not possible to provide a comprehensive enumeration of all such policies and practices.

(1) Dalhousie Law Tuition includes an auxillary fee of \$2500.

(2) McMaster and Calgary Universities Medicine is a three year program, fee shown is total fee for three years divided by

(3) Manitoba law tuition rate includes the Law Surcharge of \$5,769.34 per year (\$2,884.67 per term) for full time students.

(4) McMaster University, University of Windsor, University of Toronto, Queen's University, University of Ottawa and McGill University offer reduced tuition for in-province students

**DENTISTRY**  
**2022-23 TOTAL PROGRAM - TUITION AND MANDATORY FEE COMPARISON**

	Dalhousie	McGill	Western ON	Toronto	Manitoba	Saskatchewan	Alberta	UBC
	4-year total	4-year total	4-year total	4-year total	4-year total	4-year total	4-year total	4-year total
<b>Total Tuition and Mandatory Expenses</b>	<b>\$203,199</b>	<b>\$82,459</b>	<b>\$228,588</b>	<b>\$210,543</b>	<b>\$156,981</b>	<b>\$211,188</b>	<b>\$190,185</b>	<b>\$257,874</b>
IT Support on site (mandatory laptop, didactic & clinic information system)	YES	-	-	-	-	-	-	-
Electronic Library and Software (no other electronic texts/manuals required; includes clinic information system)	YES	NO	NO	NO	YES	NO	YES	NO
Electronic Drug Databases	YES	NO	NO	NO	NO	NO	YES	NO
All Dental Laboratory Fees (appliances for patients/pre-clinical teeth/cases)	YES	YES	YES	YES	YES	YES	YES	No
Pre-Clinical Equipment (lockers, articulator, bp cuff)	YES	some	YES	YES	YES	YES	YES	YES
Preclinical Supplies (including magnification loupes, clinic jackets and laundry) (simulation lab head supplies and materials)	YES	some	YES	YES	YES	YES	YES	YES
Clinic Equipment (all patient care sterilized items, handpieces)	YES	some	YES	YES	YES	YES	YES	YES
Clinic Supplies (including teaching and program materials)	YES	some	YES	YES	YES	NO	YES	YES
	laptop not included but required  magnification loupes included in fees  Includes payment toward new clinical facility  \$5500 Endodontics system included	laptop not included in fees  Website states that there may be additional costs for clinic/ pre-clinical equipment/ supplies	does not include NDEB (licensing fee)	optional magnification loupes & light (appx. \$4300.)  additional pre- clinical/clinical expenses for students who purchase supplies  laptop not included but required	laptop not included but required	laptop not included but required	laptop not included  optional loupes & light (appx. \$4200.)	includes NDEB fee (\$2,500) (licensing exam)  laptop not included but required

**Dalhousie University****Tuition at Selected Universities (2022-23)**

(fee shown is for entering student in an Undergraduate Science Program)

<b>Undergraduate Tuition Fees</b>				
<b>Canadian Students</b>	Rank (#1 is highest)	<b>International Students</b>	Rank (#1 is highest)	
<b>U15 Universities</b>				
University of Manitoba		4,954		19,299
University of British Columbia		5,729		44,091
Western University		6,050		39,105
University of Waterloo		6,128		47,000
University of Toronto		6,280		59,320
Queen's University		6,387		53,472
University of Ottawa		6,393		38,692
University of Alberta		6,517		30,090
McMaster University		6,535		43,116
University of Calgary		6,598		24,408
University of Saskatchewan		7,322		26,359
Université de Montréal		8,730		25,568
McGill University		8,730		55,389
Dalhousie University		9,750	2 of 15	26,610
Université Laval		9,762		24,011
<b>Atlantic Universities</b>				
Memorial University		6,000		20,000
University of New Brunswick		7,825		18,323
Cape Breton University		8,784		17,568
Mount Saint Vincent University		9,098		17,765
Saint Mary's University		9,550		21,760
St. Francis Xavier University		9,650		19,300
Mount Allison University		9,725		19,620
University of Kings College		9,750		26,610
Dalhousie University		9,750	2 of 10	26,610
Acadia University		9,761		19,543

**Dalhousie University****International Tuition at Selected Universities (2022-23)**

(fee shown is for entering student in a Master's Science Program)

	<b>Master's Tuition Fees</b>			
	<b>Canadian Students</b>	Rank (#1 is highest)	<b>International Students</b>	Rank (#1 is highest)
<b>U15 Universities</b>				
University of Calgary	3,533		8,243	
University of Alberta	4,486		8,874	
University of Saskatchewan	4,698		9,396	
University of British Columbia	5,302		9,314	
University of Manitoba	5,749		12,647	
Queen's University	5,773		12,927	
University of Toronto	6,210		27,520	
McMaster University	6,307		17,096	
Western University	6,360		19,364	
University of Waterloo	6,762		23,088	
University of Ottawa	7,739		26,873	
Université Laval	7,934		16,272	
Université de Montréal	8,506		18,662	
McGill University	8,730		19,155	
<b>Dalhousie University</b>	<b>10,341</b>	<b>1 of 15</b>	<b>17,733</b>	<b>7 of 15</b>
<b>Atlantic Universities</b>				
Memorial University	3,717		4,833	
Mount Allison University	5,010		5,010	
St. Francis Xavier University.	6,190		12,380	
Saint Mary's University	6,591		14,596	
Acadia University	6,801		13,747	
University of New Brunswick	7,656		13,707	
<b>Dalhousie University</b>	<b>10,341</b>	<b>2 of 8</b>	<b>17,733</b>	<b>2 of 8</b>
Mount Saint Vincent University	10,860		19,528	

**Dalhousie University****International Tuition at Selected Universities (2022-23)**

(fee shown is for entering student in a Doctorate Science Program)

	<b>PhD Tuition Fees</b>			
	<b>Canadian Students</b>	Rank (#1 is highest)	<b>International Students</b>	Rank (#1 is highest)
<b>U15 Universities</b>				
Université de Montréal	2,725		16,751	
McGill University	2,797		17,193	
Université Laval	3,187		14,704	
University of Calgary	3,533		8,243	
University of Alberta	4,486		8,874	
University of Saskatchewan	4,698		4,698	
University of British Columbia	5,302		9,314	
University of Manitoba	5,749		5,749	
Queen's University	5,773		12,927	
University of Toronto	6,210		6,210	
McMaster University	6,307		6,307	
Western University	6,360		6,360	
University of Ottawa	6,685		6,685	
Dalhousie University	6,714	2 of 15	6,714	9 of 15
Waterloo University	6,762		22,188	
<b>Atlantic Universities</b>				
Memorial University	3,462		4,497	
Dalhousie University	6,714	3 of 4	6,714	3 of 4
University of New Brunswick	7,656		13,707	
Saint Mary's University	7,879		14,607	

**Dalhousie University**  
**Proposed Tuition and Facilities Renewal Fees for 2023-2024**

(Effective April 1, 2023 unless otherwise noted)

**NOTICE TO READER:** Tuition fees are assessed either on a program fee or per course based on the course billing hours (1 half credit class is normally 3 billing hours). Students enrolled in a full course load of 10 half credits over the fall and winter terms would normally be charged for 30 billing hours, (e.g. using the 2023-24 rates below, tuition for a full load Undergraduate Arts student in the fall and winter terms would be 30 x \$295.10 = \$8,853).

The Province of Nova Scotia provides students studying at a Nova Scotia University an automatic bursary that is applied directly to reduce tuition paid. The bursary reduces fees by \$1,283 per year for students enrolled in a full course load. Using the Undergraduate Arts example above, the net tuition for a Nova Scotia student is \$7,570 (\$8,853 less \$1,283). The fee rates in the schedule below do not reflect the application of the bursary.

	<u>2022-2023</u>		<u>2023-2024</u>	
	<b>Approved</b>		<b>Proposed</b>	
	<b>Per Billing</b>		<b>Per Billing</b>	
	<u>Program</u>	<u>Hour</u>	<u>Program</u>	<u>Hour</u>
	\$	\$	\$	\$
<b>I UNDERGRADUATE</b>				
Programs at the Agricultural Campus				
Degree Programs		303.60		312.70
Technical		241.10		248.30
Animal Health		324.20		333.90
Veterinary Technology		324.20		333.90
Architecture and Planning, Community Design		299.30		308.30
Arts and Social Sciences		286.50		295.10
Computer Science (incl. Informatics)		325.00		334.80
Dentistry				
Dentistry	28,683		29,543	
Dental Hygiene (Diploma)	10,737		11,059	
Dental Hygiene (Degree)		362.10		373.00
Engineering		355.40		366.10
Health				
Health Services Administration		325.00		335.00
Health Science, Kinesiology		333.70		344.00
Nursing		350.00		361.00
Pharmacy (BSc.)		382.40		394.00
Pharmacy (Doctor)		493.30		508.00
Recreation & Health Promotion		333.70		344.00
Social Work		316.60		326.00
Law	17,457		17,981	
Management				
Commerce Co-Op		328.00		337.80
Management, Public Administration		288.30		296.90
Medicine				
MD	23,391		24,093	
Post-Graduates	3,558		3,665	
Science		325.00		334.80

II GRADUATE	2022-2023		2023-2024	
	Approved		Proposed	
	Program	Per Billing Hour	Program	Per Billing Hour
	\$	\$	\$	\$
<b>Masters</b>				
Programs at the Agricultural Campus	10,341		10,651	
Architecture and Planning				
Architecture		345.00		355.40
Post Professional	10,341		10,651	
Environmental Design Studies	10,341		10,651	
Planning		362.10		373.00
Planning Studies	10,341		10,651	
Arts and Social Sciences	9,099		9,372	
Computer Science				
Computer Science	10,341		10,651	
Digital Innovation	17,505		18,030	
Electronic Commerce, Health Informatics	11,469		11,813	
Dentistry				
MD/MSc	29,505		30,390	
MSc Periodontics	23,529		24,235	
Engineering, Applied Science	10,341		10,651	
Health Professions				
Applied Health Services Research	9,234		9,511	
Clinical Vision Science	11,211		11,547	
Communication Sciences & Disorders				
Years 1&2	12,990		13,380	
Year 3	10,758		11,081	
Health Promotion, Leisure Studies	10,341		10,651	
Health Administration <sup>1</sup>				
Cohorts entering prior to Fall 2020		347.60		358.00
Cohorts entering Fall 2020 and later	15,642		16,111	
Kinesiology, Nursing	11,211		11,547	
Pharmaceutical Sciences	12,990		13,380	
Occupational Sciences <sup>2</sup>	12,990		13,380	
Occupational Therapy (Post Professional), Physiotherapy (Rehabilitation Research)	12,990		13,380	
Occupational Therapy & Physiotherapy	15,087		15,540	
Social Work		335.00		345.10
Law	9,099		9,372	
Management				
MBA Corporate Residency	27,108		27,921	
Environmental Studies	9,201		9,477	
Library and Information Studies		382.20		393.70
Information		382.20		393.70
Public Administration		303.80		312.90
Resource and Environmental Management		303.80		312.90

1. Master of Health Administration has converted to a program fee degree, based upon the prior hourly rate. Both rates will be maintained until the older model is fully retired.
2. Occupational Therapy (Post Professional) was replaced by Master of Occupational Sciences in the Fall of 2021.

	<b>2022-2023</b>		<b>2023-2024</b>	
	<b>Approved</b>		<b>Proposed</b>	
	<b>Program</b>	<b>Per Billing Hour</b>	<b>Program</b>	<b>Per Billing Hour</b>
	\$	\$	\$	\$
<b>II GRADUATE cont'd</b>				
Medicine				
Community Health & Epidemiology	11,211		11,547	
Medicine - excl. Community Health & Epidemiology	10,341		10,651	
Science	10,341		10,651	
Computational Biology & Bioinformatics	10,341		10,651	
Marine Management	9,204		9,480	
Other				
Continuing Fee (per academic term)	939		967	
Qualifying, Visiting or Special Grad Students		344.80		355.10
<b>Doctorate</b>				
Arts and Social Sciences	4,527		4,663	
All Other Doctorate Programs	6,714		6,915	
<b>Other</b>				
Qualifying, Visiting or Special Grad Students		344.80		355.10
<b>III ADDITIONAL TUITION FEES - INTERNATIONAL STUDENTS</b>				
<b>Undergraduate Cohorts Entering Prior to Fall 2023<sup>1</sup></b>				
Undergraduate Agricultural Campus Programs				
Degree Programs		444.30		488.70
Technical		422.30		464.50
Animal Health		515.60		567.20
Veterinary Technology		515.60		567.20
All Other Programs	16,860		18,546	
<b>Graduate Programs</b>				
Masters Programs - Thesis Based	7,392		8,131	
All Other Programs (excl. PhD)	16,860		18,546	
<b>IV INTERNATIONAL STUDENTS - GUARANTEED TUITION PRICING MODEL</b>				
<b>Undergraduate Cohorts Entering Fall 2023 and later<sup>2</sup></b>				
Agriculture			25,950	
Arts & Social Sciences			31,900	
Computer Science			35,000	
Engineering			40,800	
Management			35,300	
Science			31,900	
<b>V FACILITIES RENEWAL FEE</b>				
Full-time (per term)	100.60		104	
Part-time (per term)	33.30		34	

1 Rates apply to all cohorts that entered prior to Fall 2023, and also to cohorts entering Fall 2023 in programs that are not listed under the guaranteed international tuition pricing model.

2 Rates apply to cohorts entering Fall 2023 and later, for the specific programs listed, and represent the full tuition cost. Rates are guaranteed for the expected length of the program, plus one additional year. Programs not on this list will be charged at the rate for Undergraduate Cohorts who entered prior to Fall 2023.



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**Budget Advisory Committee (BAC)**  
**2023-23 Budget Consultations**

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## BAC Survey Consultations

Each year the Budget Advisory Committee (BAC) engages the Dalhousie community to provide early input to guide recommendations for the university operating budget. Consultations were designed to gather information to inform the budget planning and feedback on Dalhousie's draft 2023-24 Operating Budget.

The fall BAC Survey was administered to faculty, staff and students and provided an opportunity for early input on Dalhousie's budget and help determine priorities for investment. Additionally, Dalhousie is also proposing a new model for international tuition that will apply to international undergraduate students beginning their degree programs in Fall 2023 or later. Students who self-identified as international students, and faculty and staff, were provided an opportunity to give feedback on the new proposed international tuition framework.

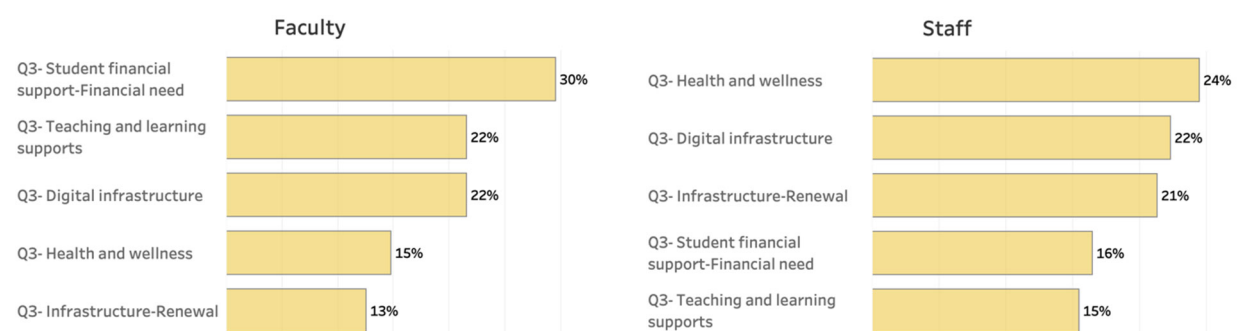
The second phase of the consultation process included a winter BAC Survey for faculty, staff and students to provide feedback on the draft 2023-24 University Budget.

### *From the **Fall 2022 Survey:***

The Fall 2022 BAC survey was administered from October 3 – 18, 2022 to faculty and staff (220 responses) and students (853 responses).

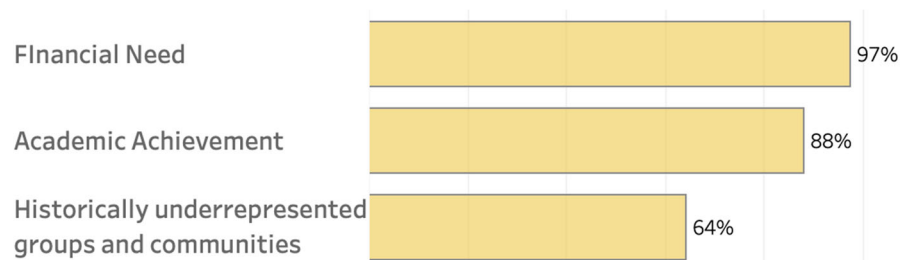
Overall, feedback received through the faculty, staff and student surveys generally point to student financial support and infrastructure investments (including technology to support teaching, learning and research) where an increase of resources would be most important.

Below is a summary of the top five areas where an increase in resources would be most important, as identified by faculty and staff.

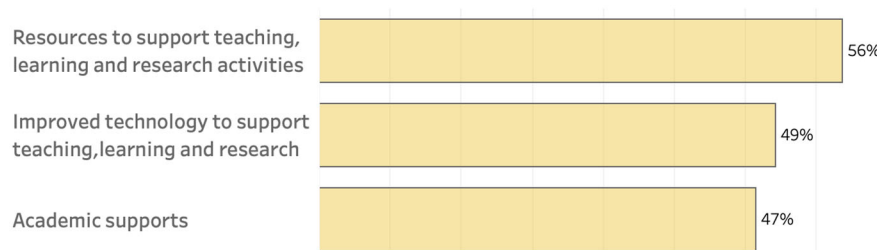


Students provided feedback on what should be Dalhousie's priorities for academic and student experience investments, as well as the priorities around scholarship and financial aid. Below is a summary of the top three areas where an increase in resources would be most significant regarding scholarship and financial aid, and student experience as identified by students.

### Top 3 Priorities when it comes to scholarships and financial aid - 2023-24



### Top 3 Priorities be in terms of investing in academic and student experience 2023-24



An overview of the survey results can be found here: [BAC Fall 2022 Survey](#)

The fall BAC survey included several questions focused on the proposed international tuition framework. Key findings include:

- Faculty, staff and students have identified a need for financial supports for students suffering anxiety from financial stress with recommendations including increasing the number of bursaries / scholarships, lowering barriers to getting bursaries and support for students who don't qualify for one reason or another (parents' income) and not increasing tuition for students
- Student consultations revealed that housing is a significant concern for students including high costs and understanding the local housing market such as distance from campus and processes for acquiring housing (credit checks, co-signing etc.)
- Students are generally looking for on-campus employment / work-integrated learning opportunities and support in those areas would be appreciated

#### *From the **International Student Consultations:***

Two in-person online consultations were hosted by the Provost and Vice President, Academic and Vice President, Finance and Administration as part of the international tuition framework. Key findings include:

- Students are facing high anxiety around finances and recommend increasing bursaries for students in need. Some students also indicated that exchange rates play a large part in their financial burden and that outreach programs for students whose culture may find them reluctant to reach out for help would be helpful.
- Issues related to housing, including high costs, finding housing close to campus, dedicated advising and practical help with co-signing and credit checks

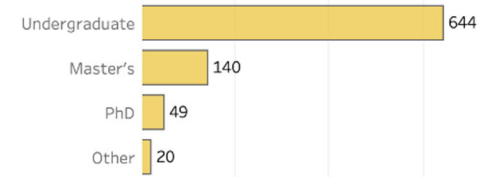
- Employment opportunities on campus were identified as key for international students inclusive of accessibility, setting quotas for employing international students on campus etc...

*From the **Winter 2023 Survey**:*

To be updated once the survey has closed and feedback has been summarized.



## Budget Advisory Committee (BAC) Student Survey 2023-2024 October 2022



### Top 3 Priorities when it comes to scholarships and financial aid



	Agriculture	Architecture and Planning	Arts & Social Sciences	Computer Science	Dentistry	Engineering	Graduate Studies	Health	Interdiscipli..	Law	Management	Medicine	Science	Master's	PhD	UG	Domestic	International	Disability	Racially Visible	First Gen	Indigenous	African NS	2SLGBTQ+	
Academic Achievement	2	3	2	2	2	2	3	3	2	2	2	2	2	2	2	2	2	2	3	2	2	2	2	2	2
Athletic scholarships	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Campus employment opportunities	4	4	4	3	3	4	4	4	4	4	3	4	4	4	4	4	4	3	4	4	4	4	4	4	3
Financial Need	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Historically underrepresented groups and communities	3	2	3	4	3	3	2	2	3	3	4	3	3	3	3	3	3	4	2	3	3	3	3	3	4