



BUDGET ADVISORY COMMITTEE

REPORT XXXVII

**AN OPERATING BUDGET PLAN
FOR 2008-09**

May 30, 2008

The Budget Advisory Committee (BAC) was established by the President in 1992 to advise on budgetary matters. The current membership of the Committee includes: - Alan Shaver (Chair), Vice-President, Academic & Provost - Tom Gill, Food Science - Tom Vinci, Philosophy - Rita Caldwell, College of Pharmacy - Keith Taylor, Dean of Science – Jeff Lamb, Assistant Vice-President, Facilities Management - Ken Burt, Vice-President, Finance & Administration and Alan Dalton (Student Representative). The Committee's resource persons are: Ian Nason, Assistant Vice-President (Financial Services), Elizabeth Lane, Director of Institutional Analysis and Research, and Susan Zinck, Associate Director (Financial Services). The Committee employs an open and consultative approach to budget discussion at the University.

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HIGHLIGHTS of the 2008-09 OPERATING BUDGET PLAN

The Budget Advisory Committee is recommending a balanced budget plan for 2008-09 (see revenue and expenditure model on page 4 and detailed explanatory notes in Appendix A). The following are the highlights of the plan:

- Budget model revenue and expenditure to increase by \$14.6 million to \$266.6 million.
- Government funding to increase by 10.7% or \$14.0 million.
- Tuition Fee Revenue for 2008-09:
 - **ALL** Tuition fees for regular credit programs to be frozen at 2007-08 rates (before \$500 rebate)
 - Nova Scotia students to receive a bursary of up to \$761 (full course load)
 - Overall enrolment decline of 155 students
- Endowment Spending to Increase by \$1.1 million (to \$18.4million)
- \$4.5 million in Strategic Initiatives funding for 2008-09 in line with the Strategic Objectives outlined in “Making an Impact – The President’s Strategic Focus, 2007-10” released by the President earlier this year.
- Budget unit reductions of \$2.8 million. The reduction will be applied to units as follows:
 - Faculties 1.75%
 - Non-Faculty units receiving significant funding from Strategic Initiatives 0.5%
 - All other units 1.0%

Dalhousie University
Budget Advisory Committee
2008-09 Operating Budget Plan

Introduction

In April the Budget Advisory Committee issued its thirty-sixth report; a discussion paper on the development of the University's Operating Budget for 2008-09. That report included information leading to the development of this report to the President on the Operating Budget Plan for 2008-09. For readers seeking background to this report the BAC XXXVI Report can be accessed at www.dal.ca/finserv.

As universities in Nova Scotia are now entering the first year of a new MOU with the province which establishes government funding to universities and regulated fees, there are relatively few factors that must be addressed before finalizing the 2008-09 budget. In particular the BAC XXXVI Report sought input on the approach to reductions in Faculties/units, investment in Strategic Initiatives and providing funding for backlog deferred maintenance.

After releasing the BAC XXXVI Report the Budget Advisory Committee met with various groups including the Senate, the Board of Governors, representatives of the DSU, Dean's council and administrative directors. In addition written comments and advice were received from various members of the University community.

In addition to the recommendations on budget unit reductions and Strategic Initiatives and a discussion of facilities renewal in the balance of this report, the budget model has been updated to reflect new information on various revenue and expenditure lines.

Revenue and Expenditure Model Update

The following are the significant changes to the budget model presented in the BAC XXXVI Report:

- Energy (line 11) has been increased by \$825,000 as a result of updated estimates which include an increase in fuel oil costs of 16% since the BAC XXXVI report was released on April 15th
- ERBA (Enrolment Related Budget Allocation) calculations are now complete and result in a \$209,000 difference (earlier estimate of \$650,000 versus final of \$441,000) from the preliminary estimate in the earlier model (line 14b). Appendix B includes information on ERBA distributions to Faculties since inception of the policy in 1989.
- These unfavorable developments are partially offset by improved revenue projections in various lines including tuition revenue, operating interest income, application fees and revenue transfers for teaching services to the University of Kings College. In order to achieve a balanced budget the recommended amount for investment in Strategic Initiatives has been reduced by \$0.5 million (from \$5.0 million in the BAC XXXVI model) to \$4.5 million in 2008-09.
- The model has also been updated to include an increase of \$1.1 million in endowment income and offsetting expenditures in various lines (see note 3 on page 6).

Budget Recommendations

The BAC is now able to provide advice on a balanced budget plan for 2008-09. The following recommendations form the basis of the 2008-09 Operating Budget Plan.

a) Strategic Initiatives:

The strategic direction for Dalhousie in the coming years will be guided by “Making an Impact: The President’s Strategic Focus 2007-2010” released earlier this year. This report identifies seven strategic objectives which are summarized in Appendix C. The objectives provide guidance on the areas of strategic investment for 2008-09 and subsequent years. The recommended total to be allocated in 2008-09 is \$4.5 million. The recommended allocations for 2008-09 are contained in Appendix D and are based on a review of budget unit submissions. It must be noted that strategic initiatives allocations often address more than one objective. For example, facilities renewal projects are shown under the ‘Campus Renewal’ objective but will enrich student experience through improved classroom, study and social spaces.

In future reports the BAC will include multi-year allocations to various strategic objectives representing a more comprehensive plan.

Recommendation #1

The BAC recommends that \$4.5 million in Strategic Initiative investment be made in the 2008-09 Operating Budget.

b) Base Budget Reductions:

In order to achieve a balanced budget for 2008-09 the BAC recommends base budget reductions of \$2,785,000. The BAC has concluded that it is appropriate to recommend differential reductions similar to the approach taken in recent years. Faculties and support units have been treated differently as turnover savings due to the difference between the salaries of retiring individuals and those newly hired largely accumulate in the Faculties. Also, service units have few if any opportunities to improve revenues. The BAC has heard concerns about the continued pressure in Faculties through Budget reductions and is therefore recommending a lower reduction than the level discussed in BAC XXXVI.

The BAC has also concluded that non-Faculty units receiving significant Strategic Initiatives funding must continue to seek efficiencies in their operations. These units should continue to be subject to budget reductions but at a lower level. The BAC believes that this approach should enable the achievement of results intended by strategic investments in these areas.

Recommendation #2

The BAC recommends budget reductions of 1.75% for Faculties, 0.5% for non-Faculty units receiving significant Strategic Initiatives allocations and 1.0% for all other units. (The units that will be reduced at the lower level are Student Services, the Registrars Office, Facilities Management, Communications and Marketing, and External Relations.)

c) **Facilities Renewal**

The BAC XXXVI Report included discussion of the components of facilities renewal spending and the importance of developing a long-term plan to renew Dalhousie's aging physical infrastructure. The two components of facilities renewal spending are the:

- annual renewal maintenance budget – the annual amount required to maintain University facilities; and
- backlog deferred maintenance – the accumulated shortfall of annual spending on renewal projects over many decades.

In keeping with the recommendations of the Board's Long Term Financial Planning Committee (November 2006) the annual renewal maintenance budget base should increase by at least \$1 million each year until the targeted spending level is achieved. The targeted level is calculated to be 2% of the replacement value of facilities which at present is \$23 million for Dalhousie's non-residence facilities. The recommended budget for annual renewal in 2008-09 is \$10.6 million – an increase of \$1.3 million over the previous year.

An updated estimate of Dalhousie's backlog deferred maintenance is \$235 million. The BAC recognizes the importance of restoring and upgrading facilities to meet current and future use. The Committee also understands that backlog deferred maintenance projects will have to be addressed over a period of years. The BAC recommendation for 2008-09 strategic initiatives funding provides seed funding to begin to address a longer-term strategy of reducing backlog deferred maintenance. The 2008-09 base allocation is \$450,000 and it is intended that this amount ramp up over time and be available to fund directly and/or service debt financing for backlog deferred maintenance projects.

A multi-year funding strategy for backlog deferred maintenance will need to be developed as part of the Strategic Initiatives plan discussed above. It is encouraging that the province has committed \$25 million in funding for universities to assist with the deferred maintenance backlog. Dalhousie's share of this one-time funding is \$12.1 million and is an important source of funding for the deferred maintenance strategy.

Comments Invited

Please send your comments and advice on the recommendations in this report to Susan Zinck at susan.zinck@dal.ca.

Dalhousie University

Operating Budget Revenue and Expenditure Model for 2008-09

(Notes to the Budget Model are included in Appendix A)

Assumptions	
Government Grant	\$14,067,000
Tuition Revenue	
Fee Increase	0%
Enrolment Change 2008-09	155 student decline
ERBA distribution to Faculties	50%
Compensation Provision/estimates for all employee groups	included
Non Salary Inflationary Increase (included in lines 8a,9,10 and 16)	2%
Energy, Water, Taxes and Insurance	17%
Strategic Initiatives	
Facilities Renewal - Board prescribed (included in line 16)	\$1,000,000
Other Categories (line 14a)	<u>\$3,500,000</u>
Total Strategic Initiatives	\$4,500,000

('000's of dollars)			
	Column 1	Column 2	Column 3
	Approved Budget 2007-08	Estimates and Recommendations	2008-09 Recommended Budget (Total of Column 1 and 2)
REVENUES - INCREASE(DECREASE)			
1. Government Funding			
a. Operating Grant	131,106	14,067	145,173
b. Facilities Grant	1,000		1,000
c. Other Government Grants	1,855		1,855
2. Tuition revenues	89,939		88,680
a. 2007-08 Enrolment Change		(509)	
b. 2008-09 Enrolment Change		(750)	
3. Endowment Income	17,349	1,100	18,449
4. Operating Interest Income	2,700	500	3,200
5. Facilities Renewal Fee	1,270		1,270
6. Indirect Costs of Research Funding	6,742	200	6,942
TOTAL REVENUES	251,961	14,608	266,569
EXPENDITURES - INCREASE (DECREASE)			
7. Compensation (net of recoveries)	187,069	9,514	196,583
8. Student Assistance			
a. Operating Support	9,341	187	9,528
b. Endowment Support	5,301	239	5,540
9. Library Acquisitions	6,270	129	6,399
10. Non-Salary (net of recoveries)	34,848	1,035	35,883
11. Energy, Water, Taxes and Insurance	11,769	2,000	13,769
12. Facilities /Space	1,000		1,000
13. Non Space Equipment	2,309	125	2,434
14. Budget Unit Adjustments			
a. Strategic Initiatives		3,500	3,500 *
b. ERBA adjustment		(441)	(441)
c. Base budget reduction		(2,785)	(2,785)
15. Faculty/Unit Revenue	(16,500)	(250)	(16,750)
16. Facilities Renewal	9,254	1,355	10,609 *
17. Contingency	1,300		1,300
TOTAL EXPENDITURES	251,961	14,608	266,569
SURPLUS (SHORTFALL)	-	-	-

* Strategic Initiatives allocations totalling \$4,500,000 are reflected on line 15(a) (\$3,500,000) and line 16 (\$1,000,000).

BUDGET MODEL - LINE-BY-LINE DESCRIPTION

The Revenue and Expenditure Model on page 4 incorporates known changes or projections for revenues and expenditures in 2008-09, as well as recommendations to balance the 2008-09 operating budget for the University. The following briefly explains how the table functions. Column 1 is the approved operating revenue and expenditure budget for 2007-08. The figures in Column 2 include estimates and recommendations for revenues and expenditures for 2008-09. Column 3 is the budget model for 2008-09. For example, line 9 of the model shows the 2007-08 budget for Library Acquisitions of \$6,270,000; the projected increase for this budget line includes a non salary adjustment and endowment spending increases that total \$129,000(column 2) for a total of \$6,399,000 as shown in Column 3.

1. **Government Funding (Line 1)**

Line 1(a) of the model includes increased government funding of \$14,067,000. This increase includes sufficient funding to cover operating costs and eliminate tuition increases for all students.

In addition, the University will receive funding to compensate for the cost associated with the implementation of the new provincial bursary program. (\$761 for full time Nova Scotia students) The increased revenue and offsetting bursary will have no bottom line impact on the University budget and are not included in the model at this stage. The calculated amounts will be available for inclusion in the recommended budget presented in June.

Line 1(b) is a facilities grant that is committed to facilities upgrade projects. The offsetting expenditure appears in line 12 of the model.

Line 1(c) reflects provincial grant funding for the expansion of Dalhousie's MD program and other minor grant amounts.

2. **Tuition Fees (Line 2)**

The model for 2008-09 includes in line 2(a) decreased revenue of \$509,000 from lower than budgeted enrolment in 2007-08. The approved budget for 2007-08 was based on a projected decline of 125 students from the previous year. Projected experience for 2007-08 is for a decline of 250 students representing an expected budget variance of \$509,000 on this line.

Line 2(b) is a reduction in tuition revenue of \$750,000 resulting from a projected further decline in enrolment of 155 students in 2008-09. This projection is based on advice from the Enrolment Management Committee.

As described in the Government Grants note above, there will be some adjustment in grants and tuition revenue relating to the impact of the Province's new plan to provide fee relief in 2008-09. Once again these adjustments will be revenue neutral.

Tuition fees for all regular credit programs in 2008-09 are frozen at 2007-08 rates (before the \$500 rebate is applied). The 2008-09 tuition fee schedule is Appendix E.

3. **Endowment Income (Line 3) and Endowment Expenditures**

The model includes increases in both endowment income and expenditure in 2008-09 for established endowments based on the University's approved spending policy. Under the policy, the 2008-09 spending are increases resulting from spending allocations from newer endowments. For information endowment expenditures are distributed in the budget lines as follows:

\$000	<u>2007-08</u>	<u>2008-09</u>
Compensation - Line 7	\$5,169,000	\$5,584,000
Student Assistance - Line 8	5,301,000	5,540,000
Library Acquisitions – Line 9	217,000	226,000
Non-Salary - Line 10	<u>*6,662,000</u>	<u>*7,100,000</u>
	<u>17,349,000</u>	<u>18,450,000</u>

*Approximately \$2.3 million of this amount is student assistance awarded through Faculty budgets.

4. **Operating Interest Income (Line 4)**

Operating interest income is projected to increase by \$500,000 in 2008-09 based on improved cash flow and current interest rate projections.

5. **Facilities Renewal Fee (Line 5)**

There is no change in this line for 2008-09 as revenue from the approved \$1 per term increase is offset by the reduction resulting from the slight decline in enrolment.

6. **Indirect Costs of Research Funding (Line 6)**

The model includes an increase of \$200,000 in the 2008-09 Federal Indirect Cost of Research Grant. This increase has been estimated on the basis of information provided in the recent Federal Budget.

7. **Compensation (Line 7)**

The budget model includes provision for progression increases (CDIs, steps, etc.) and scale increases based on collective agreements currently in place, as well as provision for collective agreements that will expire in 2008-09 (i.e. IUOE). Increases for non-unionized employees have been estimated and are also included on this line. The projected total increase for compensation costs including pension and other benefits for the operating component of the budget is \$9.1 million. In addition, this line includes \$400,000 for increases in endowment supported spending allocations.

8. **Student Assistance (Line 8)**

The student assistance budget is increased by \$426,000. This increase includes an inflationary factor of 2% on the Operating budget component, as well as growth in endowment spending for 2008-09.

9. **Library Acquisitions (Line 9)**

The model includes a 2% inflationary increase on this line.

10. **Non-Salary Expenditures (Line 10)**

The budget model includes an inflationary increase of 2% for the operating component of non-salary budgets. Non-salary budgets include all expenditure budgets within Faculty and unit budgets that are not related to compensation. (e.g. teaching and materials, travel, etc.)

11. **Energy, Water, Taxes and Insurance (Line 11)**

Fuel prices continue to escalate having increased 16% since the BAC XXXVI report was released in mid April. This line includes estimates of fuels costs using current pricing and projected consumption. Provision has also been made for a potential increase in electricity rates in the fourth quarter of 2008-09, known increases for water as well as nominal adjustments for taxes and insurance.

12. **Facilities (Line 12)**

There is no change in the expenditure line for facilities. Please refer to note 1(b) above.

13. **Non Space Equipment (grant supported) (Line 13)**

This line includes an adjustment equivalent to the increased provincial grant for non-space equipment.

14. Budget Unit Adjustments (Line 14)

The budget model assumes funding for strategic expenditures of \$ 4,500,000. \$1,000,000 has been allocated for Facilities Renewal on line 16. The balance, \$3,500,000 is shown on line 14(a) in the budget model and will be allocated to specific budget units according to the Strategic Initiatives plan in the final budget for recommendation to the Board of Governors.

ERBA calculations have been finalized. Line 14(b) is the amount recovered from Faculties in 2008-09 as a result of the revenue impact of declining enrolment in 2007-08.

The Operating Budget plan for 2008-09 includes base budget reductions of 1.75%/1.0% and 0.5% required of budget units to achieve a balance of operating revenues and expenditures.(line 14(c) . These base reductions total \$2,785,000.

15. Faculty/Unit Revenue (Line 15)

Significant cost recoveries for salary and non-salary items are netted directly in lines 7 and 10 above. Line 15 includes other base revenue generated by Faculties and budget units (e.g. tuition revenue from ERBA exempt programs that is retained by Faculties). These sources of revenue provide an important means by which Faculties deal with annual budget reductions. The 2008-09 model includes a projected increase of \$250,000 in total for the transfer from King's for teaching services and application fees.

16. Facilities Renewal (Line 16)

This budget line includes an allocation of \$1,000,000 from Strategic Initiatives funding and a 2% inflationary factor of \$185,000 as well as an increase of \$170,000 in funding for facilities renewal provided under the new MOU with the province.

17. Contingency (Line 17)

This budget represents an annual provision for unforeseen revenue decreases and/or expenditure increases throughout the year.

Dalhousie University
Summary of Enrolment Related Budget Allocations 1989-1990 to 2008-09
 (000's)

<u>Faculty</u>	<u>Accumulated Distributions to 2004-05</u>					<u>Total Distributions 1989-90 to 2008-09</u>
	2005-06	2006-07	2007-08	2008-09		
Architecture and Planning	270	119	49	(97)	57	398
Arts and Social Sciences	3,405	111	6	(134)	(660)	2,728
Computer Science	952	(398)	(349)	(122)	35	118
Dentistry	19	7	(1)	6	1	32
Engineering	601	52	62	24	-	739
Graduate Studies	36	43	27	19	(10)	115
Health Professions	2,164	192	75	502	157	3,090
Law	32	87	17	(128)	4	12
Management	998	527	(92)	94	83	1,610
Medicine	593	28	(9)	(135)	11	488
Science	2,269	(65)	(312)	(354)	(119)	1,419
	11,339	703	(527)	(325)	(441)	10,749

Summary- Seven Strategic Focus Areas (2007-2010)

Enhance academic and research excellence

- Support interdisciplinary research and curriculum initiatives
- Develop recruitment, student services, curricular and research initiatives to support internationalization goals
- Sustain strong graduate and professional education and student support Programs
- Enhance academic infrastructure to support learning and teaching
- Utilize appropriate analytic tools to identify strengths and weaknesses of curriculum design, pedagogy and learning outcomes
- Assess our academic program review methods and outcomes to improve continuous learning objectives.
- Explore innovative academic program models to support both curriculum and co-curricular learning objectives
- Improve undergraduate student retention rates
- Enhance the capacity to develop large research proposals
- Strengthen Dalhousie's ability to support commercialization of research, industrial liaison, and incubation of university-based companies

Enrich student experience

- Develop campus support for our Student Engagement for Success model
- Reorganize Student Services to implement Student Engagement for Success
- Review fund raising opportunities to build Student Engagement for Success model
- Explore options for student space renewal projects
- Develop initiatives to build and celebrate campus spirit

Strengthen enrolment

- Confirm long term enrolment targets
- Establish enrolment targets by academic program area
- Enhance marketing and recruitment capacity
- Enhance graduate student recruitment efforts
- Develop international student recruitment plan
- Continuously improve Dalhousie's web site
- Align student financial support with recruitment goals

Sustain campus renewal

- Develop a campus master plan
- Increase operating budget investments in facilities renewal
- Develop a sustainable capital debt plan
- Secure reasonable Provincial Government capital funding
- Introduce space utilization and scheduling reviews
- Introduce an environmental "sustainable footprint" program
- Complete scheduled capital projects

Develop excellent human resources

- Develop effective professional development education opportunities for employees
- Establish a comprehensive Career Development Initiative
- Develop a comprehensive orientation and support program for new employees
- Maintain positive relationships with employee representative organizations
- Develop and share the results of an ongoing employee survey program
- Improve internal communications media for employees

Increase philanthropic support

- Complete the reorganization of the External Relations Department
- Develop long-term investment and fundraising plans to achieve a \$1billion endowment
- Develop programs to connect and involve alumni with the university
- Develop better reporting to alumni on the “state of the university”
- Develop appropriate reputation measures and a reputation management plan in concert with ongoing marketing and recruitment actions

Ensure financial sustainability

- Create an Inspiring Excellence Fund to support Strategic Directions priorities
- Pursue increased provincial operating grant support
- Secure support for the unfunded indirect costs of research projects
- Review our Enrolment Based Budgeting Adjustments program
- Investigate a balanced scorecard approach to integrated administrative services
- Establish effective information management platforms for decision making
- Develop a sustainable capital debt plan

Dalhousie University

Funding Allocations for Strategic Initiatives in 2008-09

Enhance Research and Academic Strengths		1,100
Academic Initiatives	880	
Academic IT/AV Services	70	
Research Initiatives	150	
Enrich Student Experience		460
Student Engagement	80	
IT Services	40	
Student Services	200	
Library	100	
Convocations	40	
Strengthen Enrolment		300
Student Assistance	100	
Recruiting and Communications	200	
Campus Renewal		1,740
Facilities Operations	290	
Facilities Renewal Annual	1,000	
Facilities Renewal Backlog	450	
Renew Human Resources		400
Human Resources Administrative Services	150	
Board & Senate Support	100	
Other Admin Support	150	
Increase philanthropic support		500
Fund Raising	500	
Total 2008-09 Strategic Initiatives		4,500

Dalhousie University
Proposed Tuition and Facilities Renewal Fees for 2008-09

*** NOTICE TO READER:** The Province of Nova Scotia will provide additional operating grant assistance to universities in 2008-09 for tuition relief to students. The tuition fee for all programs of study (below) will continue to be frozen. In addition a bursary of \$761 will be available for all Nova Scotia students enrolled for a full course load. The bursary will be prorated for students taking less than a full course load. This Nova Scotia Bursary program will replace the \$500 fee rebate applied to fees for Nova Scotia students in 2007-08

EXAMPLE:

Nova Scotia Undergraduate Arts Student	Tuition	6,030
	Bursary	(761)
	Tuition net of bursary	\$5,269

PLEASE NOTE: The fee rates listed below are before the bursary is applied.

	2007-2008		2008-2009	
	Approved		Approved	
	Fees (see note * above)		Fees (see note * above)	
	Per	Per	Per	Per
Program	Billing	Billing	Billing	Billing
	Hour	Hour	Hour	Hour
	\$	\$	\$	\$
I UNDERGRADUATE				
Architecture, Community Design		210		210
Arts and Social Sciences		201		201
Computer Science (incl. Informatics)		228		228
Dentistry				
Dentistry	14,074		14,074	
Dental Hygiene	7,530		7,530	
Engineering		228		228
Health Professions				
Health Services Administration		228		228
Health Science, Nursing and Kinesiology		234		234
Pharmacy		241		241
Recreation & Health Promotion		234		234
Social Work		222		222
Law	9,166		9,166	
Management				
Commerce Co-Op		230		230
Management & Public Administration		202		202
Medicine				
MD	13,818		13,818	
Post-Graduates	2,498		2,498	
Science		228		228
II GRADUATE				
Masters				
Architecture and Planning				
Post Professional	7,254		7,254	
First Professional		242		242
Environmental Design Studies	7,254		7,254	
Planning		254		254
Planning Studies	7,254		7,254	
Urban and Rural Planning		254		254
Arts and Social Sciences	6,381		6,381	
Computer Science	7,254		7,254	
Dentistry - MD/MSc (Oral and Maxillofacial), MSc	14,481		14,481	
Prosthodontics				
Engineering, Applied Science	7,254		7,254	
Electronic Commerce	8,042		8,042	
Health Informatics	8,042		8,042	
Health Professions				
Applied Health Services Research	6,476		6,476	
Clinical Vision Science	7,860		7,860	
Health Education, Leisure Studies	7,254		7,254	
Health Services Administration		244		244

*** PLEASE SEE NOTICE TO READER (PAGE 1) ABOUT BURSARY FOR NOVA SCOTIA STUDENTS**
The fee rates listed below are before the bursary is applied.

	2007-2008		2008-2009	
	Approved Fees		Approved Fees (see note * above)	
Program		Per Billing Hour	Program	Per Billing Hour
Health Professions (cont'd)				
Human Communication Disorders, MSc Audiology, MSc Speech Language Pathology (Yrs 1&2)	9,110		9,110	
Human Communication Disorders, MSc Audiology, MSc Speech Language Pathology (Yr 3)	7,548		7,548	
Kinesiology and Nursing	7,860		7,860	
Pharmacy	9,108		9,108	
Occupational Therapy (Post Professional), Physiotherapy (Rehabilitation Research)	9,108		9,108	
Occupational Therapy & Physiotherapy ** Social Work	13,017	235	13,017	235
Law	8,944		8,944	
Management				
Business Administration (2-year program)		213		213
Business Administration (10 month program)		268		268
Environmental Studies	6,453		6,453	
Library and Information Studies		268		268
Public Administration		213		213
Resource and Environmental Management		213		213
Marine Affairs	6,453		6,453	
Medicine				
Community Health & Epidemiology	7,860		7,860	
Medicine - Except Community Health & Epidemiology	7,254		7,254	
Science	7,254		7,254	
Doctorate				
Arts and Social Sciences	6,699		6,699	
Computer Science	7,581		7,581	
Engineering, Applied Science	7,581		7,581	
Law	9,249		9,249	
Nursing	8,187		8,187	
Science	7,581		7,581	
Other				
Qualifying, Visiting or Special Graduate Students		241		241
Continuing Fee - All Programs	1,986		1,986	
III INTERNATIONAL STUDENT DIFFERENTIAL FEE				
All Programs (except Graduate- thesis based)	7,260		7,260	
Graduate -thesis based	5,190		5,190	
IV FACILITIES RENEWAL FEE				
Full-time (per term)	43		44	
Part-time (per term)	15		15	

** Fee for 2 year program is \$26,034, which is offered at the same total program cost as the former undergraduate programs.