

BUDGET ADVISORY COMMITTEE

OPERATING BUDGET PLAN FOR 2021-22

REPORT LXI



March 25, 2021

Issued in draft February 25, 2021

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 reports related to the University's operating budget.

The current membership of the Committee includes:

- Frank Harvey (Chair), Provost and Vice-President, Academic (Acting)
- Gitta Kulczycki, Vice-President, Finance & Administration
- Chris Moore, Dean of Science
- Christopher Hartt, Associate Professor, Faculty of Agriculture
- Michael Fournier, Associate Dean, Faculty of Arts and Social Sciences
- Graham Gagnon, Associate Vice-President, Research
- Nicole Arsenault, Student Member
- Shamar Burrows, Student Member

The Committee's resource members are: Susan Robertson, Assistant Vice-President, Financial Services – Claudia Rangel Jimenez, Chief Analyst & Director, Dalhousie Analytics – Mary-Ann Rowston, Director, Budgets and Financial Analysis, Financial Services – Jennifer Murray, Chief of Staff and Executive Director, Provost Office.

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Changes to BAC Draft Report Issued February 25, 2021

On February 25, 2021, the Budget Advisory Committee issued this report, Operating Budget Plan for 2020-21 in draft form. Following the release of the report, feedback on the report and its recommendations were received through a student survey and written feedback from various sources.

The BAC has reviewed and discussed the feedback received and has updated the report including changes now made to the recommendations. The text of the report itself has been edited to reflect the changes summarized as follows:

Pandemic Impact: We heard that 2020-21 has been challenging on all fronts (online learning, financial strain, isolation) for students. The University, through the Return to Campus Committee, is working as quickly as possible to determine plans for Fall 2021 and remains hopeful for a return to face-to-face instruction for a significant segment of our programming. We are optimistic that the 2021-22 academic year will be a return to a more normal experience for students as well as faculty and staff.

Tuition fee increases /Student financial Support: Students were not in favour of tuition fee increases. The BAC has considered this feedback. As described on page 3 of the report in the absence of a change in public policy tuition will continue to be an important source of funding to support the cost of teaching and learning. With this context in mind, the BAC has recommended retaining our progressive approach to tuition and student assistance. Rather than decreasing tuition fees by a small amount for all students, the BAC has recommended \$3.5 million in funds will be available to support those students in financial need in 2021-22 (page 4).

Priority areas for investment: Areas identified as a priority for investment by students included online infrastructure, training and support for faculty, mental health supports, and study space. Students also overwhelmingly supported the need for student assistance focused on assisting students in financial need. The budget plan allows increased student assistance, investment in strategic initiatives, and a modest increase in facilities renewal funding which can be allocated for improvements in these areas.

A synopsis of the feedback received on the draft operating budget plan for 2021-22 can be found in Appendix E.

I INTRODUCTION

2020-21 has been a year of significant challenge and uncertainty around budget because of the pandemic. The approval of the final budget for 2020-21 was delayed until late November as the University considered the potential impact of enrolments and other factors on revenues and expenditures.

The new fiscal year (2021-22) will begin April 1 and although there is positive news that vaccines have started to roll out worldwide, there are continuing uncertainties that are challenging for budget planning. At the current time, the approach to teaching, learning, and other aspects of our work and life this fall is not known and will be impacted by the following:

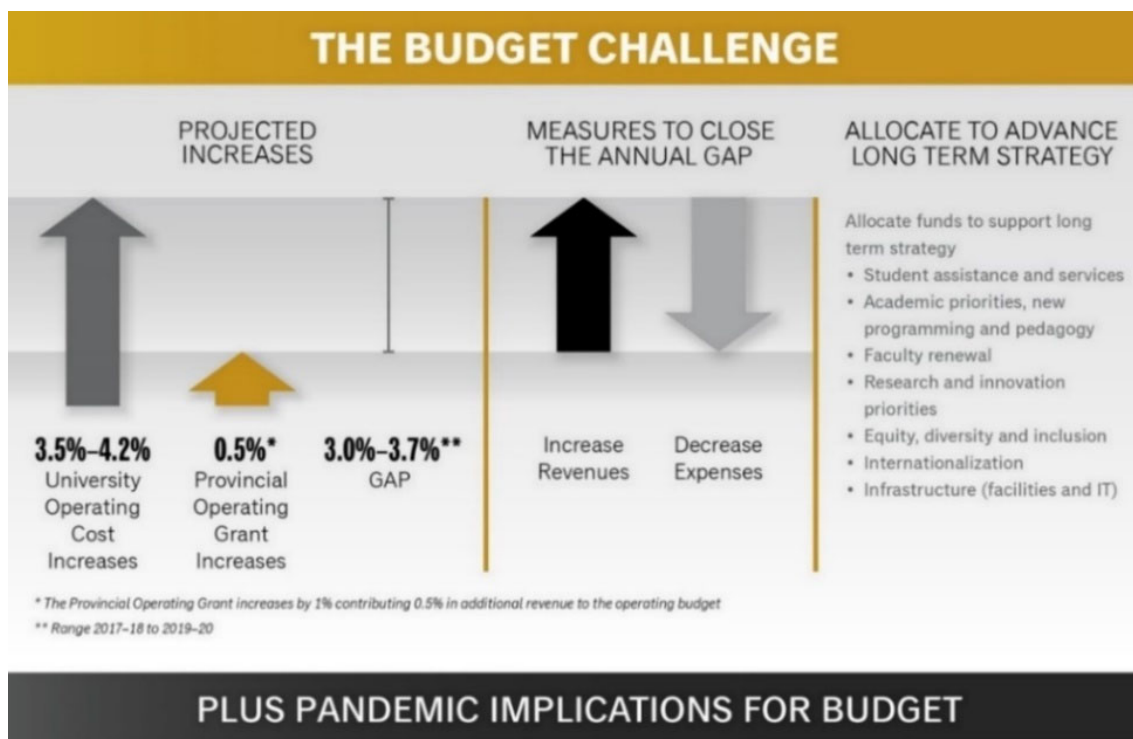
- The timeline under which a vaccine can be delivered broadly in Nova Scotia and across Canada.
- Impacts of the virus in other countries, students' financial situation, travel restrictions, and general confidence in health and safety.
- The status of Public Health protocols and requirements for on-campus facilities.

The Return to Campus (RTC) Committee (with support from Deans, Associate Deans Academic, unit leaders, and staff, the Registrar's Office, and Senate) will carefully monitor these developments as it continues to have the primary responsibility to coordinate planning and oversight of the physical resumption of activities across campus.

As a result of these continuing uncertainties, and in consideration of the compressed timeframe for the development of the 2021-22 budget plan, the BAC has taken a different approach for budget planning. The plan has been developed based on the same basic parameters as for the 2020-21 budget and will allow for:

- Faculties and Units to plan for the coming year based on known budget allocations.
- Students to be aware of tuition and other fee rates for the coming year.
- Flexibility to adapt to potential tuition and other revenue swings.
- Known expenditure changes but provide flexibility for areas of important investment if revenues improve.

The Budget Plan for 2021-22 will continue to recognize the primary budget challenge we face annually (depicted graphically on the next page). **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.** Readers wanting additional context or more detailed information on the University budget are referred to the [DALHOUSIE BUDGET](#) webpage.



II BUDGET RECOMMENDATIONS for 2021-22

The recommendations are intended to create a balanced and financially sustainable budget for 2021-22. The plan has been developed based on the same basic parameters used for the 2020-21 budget, allowing the campus community to plan while allowing for flexibility and investment to adapt to potential tuition and revenue swings.

This section of the report focuses on the key recommendations in the 2021-22 operating budget plan. The budget model is included in Appendix A along with a more detailed description for each line in the budget plan. The community is reminded of the following principles which continue to guide the BAC in developing budget recommendations:

- The annual operating budget must be balanced.
- The operating budget recommendations must allow for long-term financial sustainability.
- Operating budget recommendations must be driven by Dalhousie's mission and strategic priorities.
- Operating budget recommendations must be transparent, and the process for making recommendations must be consultative.

1. Government Grant

University operating expenditures are almost entirely supported by government grants and tuition. Together these make up 90.7% of operating budget revenues. The Memorandum of Understanding with the Province of Nova Scotia allows for a 1% increase in the operating grant bringing government support to \$223.1 million in 2021-22 and representing 45.1% of the revenues to support the operating budget. The expected 1% increase in government funding allows for funding to support an approximate increase of 0.5% in the operating budget expenditures.

In January 2021, the Provincial Government announced an additional \$9.5 million in one-time funding to assist Dalhousie in offsetting the 2020-21 budget shortfall. This is very positive news for Dalhousie as the funding will allow the University to address the deficit resulting from the pandemic without using reserve funding. As noted in section 5 below, this allows the university to retain reserves to address continued and future uncertainties.

2. Tuition Revenue and Student Assistance:

Tuition Revenue

Tuition revenue is impacted by increases or decreases in student enrolment, and by changes in the tuition fee rates charged to domestic and international students based on their program of study.

Enrolment

The budget assumes enrolment will be flat in 2021-22 compared with the 2020-21 budget. For 2020-21 the University is expecting tuition revenue to be approximately 1% better than budget due to positive enrolment. However, this includes increased revenue from students enrolling in additional summer classes and taking additional courses as a result of missed co-op and international exchange opportunities that were not possible in the fall and winter. These one-time impacts are not assumed to continue.

Current information indicates that applications from domestic students are strong, but there is a decline in international applications. It is still very early in the cycle and these applications need to be converted to confirmations and then registrations. The cautious approach in the budget plan allows for investment in priority areas (or not), or use of reserves, should revenue improve or worsen as described in section 5 of the report.

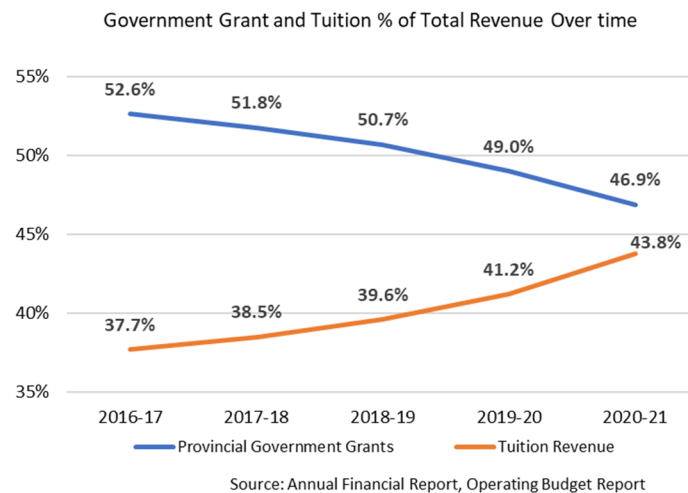
Tuition Fees

University operating costs increase at a rate greater than can be supported by the increase in government funding; as a result, both cost-cutting and an increase in tuition fees are necessary to manage increasing costs. Without a change in public or government policy with respect to the cost of a public education, tuition can be expected to increase annually. The BAC notes that based on the current MOU with the province, tuition increases forgone in one year cannot be made up through a larger increase in future years and therefore takes a multi-year view on the requirement for tuition fee increases.

The BAC continues to receive significant feedback related to the financial impact of a tuition fee increase on students. Continuing with a progressive approach to tuition affordability, the BAC has concluded that focusing additional investment in student assistance could significantly help students requiring financial aid to pursue and continue their studies. **For example, \$1 million applied to decrease tuition fees for all students would save on average less than \$50 a year for each student, while \$1 million provided to increase bursary support could provide significant assistance to students in greatest financial need.**

Therefore, the BAC is recommending a 3% tuition fee increase to support increased operating costs including a significant increase in student assistance.

The following graph shows the relationship between the provincial grant and tuition revenue over time.



Annually, the BAC reviews tuition fees at comparable institutions locally and nationally (Appendix B). In summary: Canadian students pay more to study at Dalhousie than they would at other U15 institutions; Nova Scotia students have a more favorable comparison as they benefit from an automatic provincial bursary; and international undergraduate tuition at Dalhousie is among the lowest of the U15 Universities (Canada's group of leading research-intensive universities).

Student Support

Through student assistance, the University seeks to attract a diverse mix of outstanding students, honour high academic achievement, and support students in historically and currently underrepresented groups. In the context of tuition fee increases, the University also continues to review its financial assistance programs to provide support for students for whom the financial cost of education is a challenge. Dalhousie spends 7.6% of total operating expenditures on scholarships and bursaries compared to an average of 5.6% at other U15 universities (Appendix C).

The 2020-21 budget allowed for a temporary increase of \$3 million to double the bursary support for students who were financially impacted by the pandemic. The 2021-22 budget allows for a continuation of temporary support to students in the context of the pandemic. \$3.5 million will be allocated as follows:

- Partial extension of bursary support to assist students with continued financial pressures due to the pandemic. As with 2020-21, this will allow an increase in both the number of bursaries and the size of the bursaries available.
- In 2020-21, temporary PASS/ILL grading changes were introduced to support students facing challenges due to the COVID-19 pandemic, which increased the number of students eligible for renewable and in-course scholarships for the 2021-22 academic year.
- Additional student employment on campus. This influx of funding will support students financially as well as provide valuable work experiences.

A review of the overall student assistance program is underway; however, an immediate area of need is dedicated support for the First Nations and Indigenous Black (FNIB) renewable scholarships. The BAC is recommending \$50,000 in additional funding be provided in 2021-22 and for each of the next three years (total \$200,000).

Recommendations on Tuition and Student Assistance

- a. **A 3% general tuition fee increase be implemented for tuition across all programs for 2021-22** (see Appendix A, budget model line 2a) The tuition fee schedule for 2021-22 is included in Appendix D. Note that tuition for international students (undergraduate and masters (non-thesis) programs) will increase by the 3% general increase plus an additional \$1,473 per the multi-year tuition fee increase approved in April 2019. For readers requiring more context, please see recommendations in the [2019-20 Operating Budget Plan](#).
- b. **A 3% increase will be applied to the auxiliary fee for facilities renewal from \$94.90 to \$97.70 per term** (see Appendix A, budget model line 4). This revenue increase will directly support facilities renewal costs.
- c. **\$3.5 million will be allocated in the 2021-22 budget for one-time bursary and scholarship support and to expand student employment opportunities to mitigate financial uncertainty from lingering impacts of the pandemic.**
- d. **\$50,000 in additional funding will be allocated in 2021-22 and for each of the next three years (total \$200,000) in support of First Nations and Indigenous Black (FNIB) renewable scholarships.**

3. **Faculty and Unit Budgets (including revenue losses)**

The 2021-22 BAC recommendations impacting Faculty and Unit budgets are consistent with the 2020-21 budget. While the approach to teaching, learning, and other aspects of our work and life in the coming year is not known, our status quo budget will facilitate early planning in Faculties and Units.

Each year, Faculty and Unit budgets are adjusted by the cost of salary increases, Enrolment Related Budget Allocations, and through increased support from endowments. On average, such allocations will increase Faculty and Unit budgets by \$13.6 million in 2021-22. However, there is pressure on Faculty and Unit spending power as the funding allocated each year does not fully cover increased expenditures. Deans and Unit leaders are responsible to manage the gap between expenditures and available resources provided to them through their operating budget allocation.

The BAC is recommending Faculties and Units address a 1.5% or \$4.6 million gap between expenditures and funding. Overall, Faculty and Unit budgets will increase by \$9.0 million or 2.6% in 2021-22.

Recommendations:

The BAC recommends that for 2021-22:

- a. **Faculties and Units address a 1.5% budget gap between the budget allocation and costs.**
- b. **No inflationary adjustment be applied to Faculty and Unit non-salary budgets including the Equipment and Furniture Allocation for 2021-22.**
- c. **A 2% increase in library acquisition costs resulting from continued significant cost pressures heightened by the pandemic.**

Pandemic-Related Revenue Losses

In addition to base budget allocations, Faculties and Units also receive direct revenues that support operations. In 2020-21, these revenues were significantly reduced in some areas because of the pandemic. The budget plan allows for a cautious approach assuming reduced operations continuing well into the fiscal year.

The current estimate for these combined revenue losses (net of cost reductions) is approximately \$14 million. The revenue losses have been reduced by any possible cost savings (note in some instances there are additional costs incurred to meet enhanced Health & Safety protocols). Further details on these revenue losses are included in the notes to the budget model (Appendix A).

4. Investments

Strategic Initiatives and Other Essential Priorities

Annually, the budget has provided for funding for strategic and other essential priorities in support of the University's mission. In 2020-21, \$6.0 million was available to support such initiatives and priorities.

Strategic and other essential funding in 2020-21 focused on pressing COVID-related projects supporting the transition to online learning and course delivery as well as other important priorities. The University is embarking on a new strategic plan and digital strategy that will require funding for related priorities and initiatives. Whether further support for COVID-related areas is necessary, or if the University advances investments in priorities such as the digital strategy, the BAC continues to see the need for dedicated resources for such initiatives and recommends holding the allocation at the 2020-21 amount of \$6 million. The BAC has identified a need to allocate a portion of this funding to items that cannot be labeled strategic but are required none-the-less to meet legislative and other essential requirements.

Classroom Technology

There are 170 common pool classrooms across the University with over 7,600 seats. In early 2020, a plan was developed to address the state of classroom technology. Last year, the BAC recommended a base allocation of \$500,000 to support classroom technology. This is an important area to support student learning, and BAC recommends continuing with an additional allocation of \$500,000 in 2021-22.

Facilities Renewal

Dalhousie operates 162 buildings and utility distribution facilities across four campuses with an updated replacement cost estimated at \$2 billion. The state of University facilities has been a regular focus of discussion and regular comment from students, faculty, and staff. There is \$500+ million in deferred maintenance across Dalhousie's buildings and underground electrical and heating tunnels. Readers wanting additional context on this item are referred to the [2020-21 Draft Operating Budget Plan](#).

Last year, the BAC recommended an increased investment of \$4 million per year in maintenance, for each of the next three years to allow the University to work towards the industry standard to invest 2% of replacement value (\$40 million) annually.

This plan does not allow the facilities renewal budget to be increased by the full \$4.0 million in 2021-22, however, there is sufficient capacity in the current budget to allow for a \$1.0 million increase in the facilities renewal budget. Funding of the full commitment of \$4 million is a high priority should revenues be more positive.

Recommendations:

- a. The BAC recommends an allocation of \$6 million in funding for Strategic Initiatives and Other Essential Priorities in 2021-22.**
- b. The BAC recommends an increase of \$500,000 to improve classroom technology.**
- c. The BAC recommends an increase of \$1.0 million in the Facilities Renewal Budget to partially fulfill the multi-year commitment made by the BAC in 2020-21.** See section 5.b. for further possible support for Facilities Renewal.

5. Levers to address Revenue Uncertainties

As a result of ongoing uncertainties, the 2021-22 budget must allow flexibility as enrolment numbers, tuition revenues, and ancillary operations revenue losses are confirmed during the year. The current budget plan assumes other revenue losses of \$14 million, but these numbers remain uncertain. The BAC notes that each 1% change in tuition revenue (increase or decrease) is worth approximately \$2 million.

The budget plan will be responsive to these potential revenue changes by supporting additional investments (or not), or use of reserves as follows:

a. University Reserve Funds:

The pandemic has highlighted the importance of reserve funding to allow the University to address serious unanticipated budget challenges. Going forward the University will need to explore appropriate policy to establish and maintain such reserves to prepare for similar future events.

The impact of the pandemic required that the 2020-21 budget rely on \$9.8 million in reserve funds to achieve a balance. In January, very positive news was received that the province had identified \$9.5 million in funding to assist Dalhousie in largely offsetting the 2020-21 budget shortfall. This allowed the University to protect reserve funds for the 2021-22 budget year and beyond should revenue losses extend further, or enrolment and tuition revenues decline as a result of slower vaccine schedule rollouts and related health and travel restrictions.

b. Areas of Priority investment

Facilities Renewal Funding:

As noted earlier in this report, last year the BAC recommended an increased investment of \$4 million per year, for each of the next three years, to support the renewal of University Facilities. The current plan allows for an allocation of only \$1 million additionally to deferred maintenance in the 2021-22 budget. Funding of the full commitment of \$4 million is a high priority should revenues be more positive.

Strategic Initiatives and Other Essential Priorities:

Strategic initiatives and other essential priority funding are important to support current and emerging priorities as the new strategic plan and the digital strategy are advanced.

III FEEDBACK AND NEXT STEPS

The BAC released the draft recommendations for an Operating Budget Plan for 2021-22 on February 25th. Following the release of the report, students were able to provide feedback on the budget and tuition and student fees through a survey. Written feedback was also received via email. BAC has considered the feedback and this report, An Operating Budget plan for 2021-22 is now released with final recommendations. The changes to the recommendations from the earlier report are summarized on the first page. A summary of feedback received (including feedback received from students, faculty staff, DSU, and Senate, before the release of this report) is included in Appendix E. The feedback will also inform the BAC's approach to communication and gathering input in the future.

In addition to gathering input from stakeholders on University priorities, the BAC analyzed operating revenue sources, expenditure pressures, and strategic investments for 2021-22. The committee continues to monitor the balance of resources across the University and considered multi-year goals for specific allocations to allow for more predictable planning.

Tuition and student fee recommendations go to the Board of Governors for approval in April. The University's operating budget will be developed based on the recommendations in this report and goes to Board for consideration and approval in June. The Approved Operating Budget Report provides a more detailed breakdown of how University operating funds are allocated to Faculties, Units, and general expenditures, compared with the higher-level summary in the BAC report. The University's annual operating budget and financial reports are available on the website at www.dal.ca/dept/financial-services/reports.html for those interested.

IV 2022-23 BUDGET PLANNING

As noted earlier, the Return to Campus Committee continues to monitor pandemic developments to coordinate planning for the physical resumption of activities on campus. The BAC anticipates having more clarity as to the progress of resumption of on-campus activities by the time our normal schedule of budget development for 2022-23 commences in the fall of 2021.

The 2022-23 budget planning will be undertaken within the context of the new strategic plan which will be finalized and released in the coming months. The University will also undertake a comprehensive review of International fees for 2022-23.

Dalhousie University
Operating Budget Revenue and Expenditure Model

Assumptions	2021-22
Government Grant Change	1%
Tuition Revenue	
General Fee Increase (Per current MOU)	3%
Additional increase - International students entering Fall 2019 and after	\$1,473 (full time)
Enrolment Change	none
Facilities Renewal fee Increase	3%
Budget Gap Addressed by Faculties and Units	1.5%
Nova Scotia Bursary	No Change
Compensation Provision	per agreements and estimates
Library Acquisitions	2%
Non Salary Inflationary Increase	0%

	2020-21 Final Budget	2021-22 Recommendations and Estimates	2021-22 Recommended Budget
REVENUES - INCREASE(DECREASE)			
1. Government Funding	221,110	1,977	223,087
2. Tuition revenues	206,230	-	206,230
a) Tuition Fee increases	-	6,200	6,200
b) Additional Increase International students	-	7,500	7,500
Total Tuition Revenue	206,230	13,700	219,930
3. Investment Income			
a) Endowment Revenue	30,367	950	31,317
b) Operating Interest Income	3,000	-	3,000
Total Investment Income	33,367	950	34,317
4. Facilities Renewal Student Fee	3,596	108	3,704
5. Federal Research Support Fund Grant	6,733	-	6,733
TOTAL REVENUES - INCREASE (DECREASE)	471,036	16,735	487,771
EXPENDITURES - INCREASE (DECREASE)			
6. Faculty and Unit Budget Allocations			
a) Salary, Pension and Benefits (net of recoveries)	328,831	8,245	337,076
b) Non-Salary (net of recoveries)	48,170	681	48,851
c) Library Acquisitions	8,178	202	8,380
d) Faculty/Unit Revenue	(32,100)	-	(32,100)
e) Budget Unit Adjustments			
i) ERBA adjustment (estimate)	-	4,500	4,500
ii) Budget Gap to be addressed	-	(4,600)	(4,600)
Total Faculty and Unit Budget Allocations	353,079	9,028	362,107
7. Student Financial Assistance and Employment	39,830	822	40,652
8. Energy, Water, Taxes and Insurance	21,340	2,100	23,440
9. New Building Operating Costs - Dalhousie Arts Centre		60	60
10. Equipment and Furniture Allocation	2,466	-	2,466
11. Strategic Initiatives and other Essential Priorities	5,040	960	6,000
12. Facilities Renewal	27,963	1,000	28,963
13. Campus Renewal - Long term debt/rent	6,495	-	6,495
14. Network and Classroom Technology Infrastructure	3,688	500	4,188
15. Contingency	1,900	-	1,900
16. Revenue losses due to COVID-19	19,000	(5,000)	14,000
TOTAL EXPENDITURES - INCREASE (DECREASE)	480,801	9,470	490,271
SURPLUS (SHORTFALL) before Designated Reserve Funding	(9,765)	7,265	(2,500)
17. Use of 2019-20 and Prior Years Reserve	9,765	(9,765)	-
18. Designated use of Student Financial Assistance CarryForward	-	2,500	2,500
SURPLUS (SHORTFALL)	-	-	-

Notes to 2021-22 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 2021-22 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 2021-22 according to the current Memorandum of Understanding with the Province of Nova Scotia which expires March 31, 2024.

	2020-21 Budget	2021-22 Budget
Government Funding		
Operating Grant	197,622	199,599
Scholarship and Bursary Program Grants	11,190	11,190
Program Specific Grants	11,298	11,298
Facilities/Space Grant	1,000	1,000
Total Government Grant Funding	221,110	223,087

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 million grant that supports space costs

There is no expected change in funding for these programs in 2021-22.

Tuition Revenues (Line 2): This line includes student tuition revenues that support the operating budget. The 2020-21 budget was approved in November 2020 and included enrolments from the summer and fall 2020 and a forecast for the winter term. The budget assumes enrolment will be flat in 2021-22 compared with 2020-21 as described in the body of the report.

(a) Tuition Fee Increases: The budget plan for 2021-22 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. The MOU allows

Universities to increase tuition fees annually by up to 3% for Nova Scotia students in most programs. There are no restrictions on increases in Medicine, Dentistry, Law, and graduate programs or for out-of-province or international students.

(b) Additional Increase - International Students: The budget plan for 2021-22 includes an additional increase, beyond 3%, of \$1,473 (full-time) for international undergraduate and non-thesis master's students entering Fall 2019 and later, according to the multi-year tuition fee increase approved in April 2019.

Appendix D contains the recommended Tuition fee Schedule for 2021-22.

Investment Income (Line 3):

(a) Endowment Revenue: Endowment expenditures from the University's 1,400 plus individual endowments are funded through earnings from the endowment investment program. In 2021-22 endowment spending will increase by \$950,000 to support student assistance, academic chairs and salaries, library, and research. This increase is based on a combination of new gifts, increased spending in existing endowments, and endowment management fees. Line 3(a) includes the investment income required to support expenditures in 2021-22.

The 2020-21 and 2021-22 endowment expenditures are included in the budget lines as follows:

	2020-21	2021-22
Academic Chairs and Salaries	7,975	8,020
Library Acquisitions	275	277
Student Assistance	13,055	13,277
	<u>21,305</u>	<u>21,574</u>
Other non-compensation costs		
Endowment Management Expense	3,600	4,200
General and Research Support	5,462	5,543
	<u>9,062</u>	<u>9,743</u>
Total Endowment Revenues and Expenditures	30,367	31,317

(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 remain flat in 2021-22 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 12). 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 2020-21 operating budget included \$48.3 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 2021-22 has not been confirmed but is expected to be maintained at the 2020-21 level.

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 2.6% (\$9.0 million) (net of the budget gap 6(e)(ii)) to \$362.1 million in 2021-22.

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 Board and the DFA have reached a new collective agreement, while other collective agreements that expired on June 30, 2020 are in negotiation. The budget model includes negotiated or estimated costs of progression increases (CDIs, steps, etc.), and scale and benefit changes for all employee groups.

The budget plan for 2021-22 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 \$6.5 million based on the decreased employer contribution levels until 2020-21. The savings will be set aside in a reserve to mitigate increased employer pension costs due

to new pension regulations, 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 no general inflationary increase related to the non-salary budget for 2021-22.

c) Library Acquisitions: This line includes the costs of library acquisitions including electronic media. The budget model assumes a 2% increase in 2021-22.

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 \$4.5 million for 2021-22. Final calculations will be completed after March 1, 2021 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 2021-22 includes student assistance totaling \$40.7 million. The breakdown is:

	2020-21 Budget	2021-22 Budget
Student Assistance		
Supported by the operating budget	15,585	16,185
Supported by endowments	13,055	13,277
Supported by Nova Scotia Scholarship and Bursary Programs	11,190	11,190
Total Student Assistance	39,830	40,652

The 2021-22 budget allows for an extension of temporary support of \$3.5 million (bursary and scholarship support, expansion of student employment opportunities), and \$50,000 to support First Nations and Indigenous Black

(FNIB) renewable scholarships. Endowment supported scholarships will increase by \$223,000 in 2021-22.

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 2021-22.

Energy, Water, Taxes, and Insurance (Line 8): This line includes estimated costs for natural gas, biomass fuel, electricity, water, taxes, and insurance for University buildings. It also includes annual payments on projects funded through related energy savings until the project costs are retired. The increase on this line relates to the return of one-time savings experienced in 2020-21 due to reduced occupancy in campus buildings (pandemic related), the completion of the Cox building at the Truro campus, and increases in insurance costs offset by decreases in natural gas pricing and biomass. There is budget exposure related to variations in natural gas pricing; Dalhousie continues to explore opportunities to limit uncertainty in pricing.

New Building Costs (Line 9): The Dalhousie Arts Centre is projected to open in January 2022. Estimated costs for utilities, cleaning and maintenance are included on this line.

Equipment and Furniture Allocation (Line 10): This line is a central pool of funding that is allocated to Faculties and Units to support teaching and other equipment purchases. No increase has been included on this line.

Strategic Initiatives / Essential Priorities (Line 11): The 2021-22 budget provides \$6.0 million in funding for strategic and other essential priorities in support of the University's mission throughout the year including supporting the new strategic plan. The BAC has identified a need to allocate a portion of this funding to items that cannot be labeled strategic but are required none-the-less to meet legislative and other essential requirements.

Facilities Renewal (Line 12): The 2021-22 budget provides for \$29.0 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, and 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 \$1.0 million which includes the increase in the student fee for Facilities Renewal of \$108,000.

Campus Renewal – Long term (Line 13): This line includes the costs of debt service and rental requirements for University space. The budget model assumes no increase in 2021-22.

Network and Classroom Technology Infrastructure (Line 14): Network and classroom technology includes network equipment, audiovisual (AV) technology, wireless networks, and capacity. This line includes a \$500,000 increase to improve classroom technology.

Contingency (Line 15): This line is the annual allocation for contingency items. The budget is currently 0.4% of the total operating budget.

Revenue Losses Due to COVID (Line 16): As noted in line 6 d) Faculties and Units also receive direct revenues that support their operating costs. In 2020-21 these revenues were significantly reduced in some areas because of the pandemic and it is expected this will continue into 2021-22. The current estimate for these combined revenue losses for the 2021-22 budget is approximately \$14.0 million. The revenue losses have been adjusted by any possible cost savings or additional costs.

A variety of revenue streams have been impacted including residences, food service, athletics facilities, bookstore, parking, revenues from Continuing Education and premium fee programs. It is not known when ancillary operations will return to normal operation along with supporting revenue streams. The plan allows for a cautious approach assuming reduced operations well into the fiscal year.

Use of Reserves and Carry Forward (Line 17, 18): The 2020-21 Budget included the use of \$9.8 million in prior year reserves. As noted in section 1 and 5 of the report, the Province has provided \$9.5 million in funding to address the pandemic losses so the reserve funding will be retained to address future budget uncertainties. The 2021-22 budget plans on the use of \$2.5 million in student assistance carryforward to assist with the one-time support of \$3.5 million described in 7 above.

Dalhousie University
Comparision of Tuitions
Undergraduate Arts Tuition Fees - Atlantic Universities (2020-21)
Without Nova Scotia Bursary Applied for Nova Scotia Students

University	Approved Tuition Fee	Tuition and Mandatory Incidental Fees			Approved International Tuition
		Nova Scotian Students (\$1,283 bursary)	Other Canadian Students		
Memorial	3,330	4,544	4,544		11,460
UPEI	6,390	7,445	7,445		13,860
Moncton	6,990	7,912	7,912		12,690
UNB	7,270	8,209	8,209		17,023
St. Thomas	7,292	8,371	8,371		16,389
Dalhousie	8,103 7th of 13	8,106 8th of 13	9,389 6th of 13		21,180 1st of 13
Kings	8,103	8,259	9,542		21,180
Mount Saint Vincent	8,170	8,078	9,361		16,340
Saint Mary's	8,140	8,242	9,525		18,280
CBU	8,280	7,994	9,277		16,560
Mt. Allison	9,165	10,259	10,259		18,490
St. Francis Xavier	9,095	9,303	10,586		18,190
Acadia	9,201	9,450	10,733		18,421

1 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.

2 In 2020-21, some institutions waived some or portion of incidental fees. The amounts shown reflect the standard costs before fee waiver, if any.

**Survey of Tuition fees for Entering Students at Selected Canadian Universities
2020-21 Academic Year**

	Dalhousie				Victoria	British Columbia	Alberta	Calgary	Saskatchewan	Manitoba	McMaster	Western	Windsor	Toronto	York	Queen's	Waterloo	Ottawa	McGill	New Brunswick	Memorial
	Nova Scotia Students (net of \$1,283 bursary)	Dal Rank (#1 is highest)	Other Canadian Students	Dal Rank (#1 is highest)																	
UNDERGRADUATE																					
Agriculture⁽⁵⁾	7,054	2	8,337	1	-	5,759	5,321	-	6,613	4,970	-	-	-	-	-	-	-	-	7,940	-	-
Arts	6,583	3	7,866	2	5,696	5,399	5,321	5,386	6,452	4,145	6,043	6,050	5,800	6,100	6,118	6,083	6,128	6,088	7,940	7,126	3,330
Dental Hygiene	8,545	2	9,828	2	-	5,939	10,285	-	-	7,691	-	-	-	-	-	-	-	-	-	-	-
Engineering	8,476	10	9,759	6	7,004	6,299	6,388	5,386	8,755	6,956	12,446	12,294	9,509	14,180	9,572	11,915	13,970	9,421	7,940	8,411	3,330
Commerce	7,726	10	9,009	3	7,766	5,399	7,419	7,774	7,775	6,052	9,355	-	8,764	6,100	8,647	16,287	-	7,543	7,940	8,276	3,330
Nursing	8,326	2	9,609	1	5,696	5,399	7,094	5,386	8,274	5,446	6,043	6,050	5,800	8,190	6,118	6,083	-	6,088	7,940	8,411	3,330
Pharmacy⁽¹⁾	9,217	7	10,500	7	-	18,912	10,611	-	17,687	19,689	-	-	-	18,060	-	-	17,030	-	-	-	5,121
Science	7,642	2	8,925	1	5,696	5,399	5,321	5,386	6,755	5,143	6,043	6,050	5,972	6,100	6,118	6,083	6,128	6,088	7,940	7,126	3,330
Social Work	7,411	2	8,694	1	5,696	5,399	-	5,386	-	5,549	6,043	0	5,972	-	6,118	-	6,128	6,088	7,940	-	3,330
GRADUATE																					
Occupational Therapy	12,526	1	13,809	1	-	7,402	7,324.80	-	-	6,162	10,388	11,294	-	10,550	-	11,068	-	8,846	-	-	-
Masters in Arts	7,048	5	8,331	2	5,916	4,996	5,575	5,594	4,260	5,148	6,307	6,360	7,179	6,210	4,307	5,773	6,762	7,370	7,940	8,570	5,121

(2)

(6)

(3)

(4)

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

(1) Pharm D program, except universities of Alberta, Dalhousie and Memorial in which Pharmacy is a BSc program. Dalhousie will introduce Pharm D program beginning 2020-21. The University of Manitoba has a \$3,600 clinical fee which is included in the rate above.

(2) The University of Alberta includes a Market Modifier of \$177 for Engineering, \$210 for Business and \$404 for Pharmacy per 3 credit course.

(3) University of Toronto Commerce 1st year students pay a general Arts & Science program fee. They begin to pay a specialized program fee in year 2. For 2019/20 this fee is \$15,900

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

(5) Other comparators for the Faculty of Agriculture include Laval (\$8,852); Guelph (\$6,091) and Trent (\$6,119). The University of Laval and McGill rates are for Canadian students from outside Quebec.

(6) The University of Calgary includes a Market Modifier of \$239 for Business.

**Comparison of Law, Medicine and Dentistry Approved Tuition Fees for 2020-2021
for Entering Canadian Students**

		Law 2020-21	Medicine 2020-21	Dentistry 2020-21
Dalhousie ⁽¹⁾	Nova Scotia students (fee reduced by \$1,283 for NS Bursary)	17,675 5 th of 15	20,767 5 th of 13	25,756 4 th of 8
Dalhousie ⁽¹⁾	Other Canadian students	18,958 4 th of 15	22,050 5 th of 13	27,039 4 th of 8
Victoria		10,168	n/a	n/a
UBC		12,892	18,842	18,842
Alberta		10,936	12,887	21,597
Calgary ⁽²⁾		13,177	12,047	n/a
Saskatchewan		15,048	17,998	36,736
Manitoba		10,999	10,015	22,978
McMaster ⁽²⁾		n/a	18,847	n/a
Western		20,151	23,986	35,341
Windsor		17,556	n/a	n/a
Toronto		33,040	23,090	37,080
York		24,802	n/a	n/a
Queens		18,188	23,513	n/a
Ottawa		17,570	25,487	n/a
McGill ⁽³⁾		8,186	17,191	17,464
UNB		12,560	n/a	n/a
Memorial		n/a	14,250	n/a
Average (excluding Dalhousie)		16,091	18,180	27,148

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) For McMaster and Calgary, Medicine is a three year program, fee shown is total fee for three years divided by four for comparative purposes.

(3) McGill University fees shown are for out of province students.

(4) For Manitoba, Law tuition rate includes a surcharge of \$5,359.80 per year.

DENTISTRY

2020-21 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
Total Tuition and Mandatory Expenses	\$190,394	\$78,426	\$205,518	\$201,788	\$145,835	\$205,492	\$171,483	\$248,431
Computer, Maintenance, Staff Support (mandatory laptop, didactic & clinic information system)	YES	NO	NO	NO	NO	NO	NO	NO
VitalSource Electronic Textbook Library and Software (no other texts/manuals required; includes clinic information system -AxiUm)	YES	NO	NO	NO	YES	NO	YES	NO
Two Electronic Drug Databases	YES	NO	NO	NO	YES/NO (library link)	NO	YES	NO
All Dental Laboratory Fees (appliances for patients/pre-clinical teeth/cases)	YES	YES	YES	YES	YES	YES	YES	YES
Pre-Clinical Equipment (lockers, articulator, bp cuff)	YES	some/most	YES	YES	YES	YES	YES	YES
Preclinical Supplies (including magnification loupes, clinic jackets and laundry) (phantom head teeth, course manuals, article copies)	YES	some/most	YES	YES	YES	YES	YES	YES
Clinic Equipment (all patient care sterilized items, handpieces)	YES	some/most	YES	YES	YES	YES	YES	YES
Clinic Supplies (including student/patient voice-mail/ email interface)	YES	some/most	YES	YES	YES	NO	YES	YES
What costs are in place in addition to published mandatory fees? (see *)	laptop not included but required magnification loupes included in fees Includes payment toward new clinical facility \$5500 Endodontics system included in fees	laptop not included in fees note on website that there may be additional costs for clinic/ pre-clinical equipment/ supplies)	does not include NDEB (licensing fee)	optional magnification loupes & light (appx. \$4200.) additional pre- clinic/clinic expenses for students who purchase supplies laptop not included	laptop not included but required	includes textbooks laptop not included includes NDEB fee (\$2,500.00) (licensing exam)	laptop not included optional magnification loupes & light (appx. \$4200.)	includes NDEB fee (\$2,500) (licensing exam)

Tuition at Selected Universities (2020-21)
(fee shown is for entering student in an Undergraduate Science Program)

	Undergraduate Tuition Fees			
	Canadian Students	Rank (#1 is highest)	International Students	Rank (#1 is highest)
U15 Universities				
University of Manitoba	4,603		17,930	
University of Alberta	5,693		29,500	
University of Calgary	5,763		20,172	
University of British Columbia	5,507		40,765	
McMaster University	6,043		35,633	
Western University	6,050		33,526	
University of Ottawa	6,088		36,161	
University of Toronto	6,100		57,020	
University of Waterloo	6,128		40,416	
Queen's University	6,183		48,601	
University of Saskatchewan	6,755		18,441	
Université de Montréal	8,186		23,684	
McGill University	8,186		45,656	
Université Laval	9,119		22,739	
Dalhousie University	9,192	1 of 15	22,269	12 of 15

Times Higher Education Universities - ranked between 100 and 350

University of Alberta	5,693		29,500	
University of Calgary	5,763		20,172	
University of Victoria	5,810		25,861	
Simon Fraser University	5,876		29,377	
Queen's University	6,183		48,601	
Western University	6,050		33,526	
University of Ottawa	6,088		36,161	
University of Waterloo	6,128		40,416	
Université Laval	9,119		22,739	
Dalhousie University	9,192	1 of 10	22,269	9 of 10

Atlantic Universities

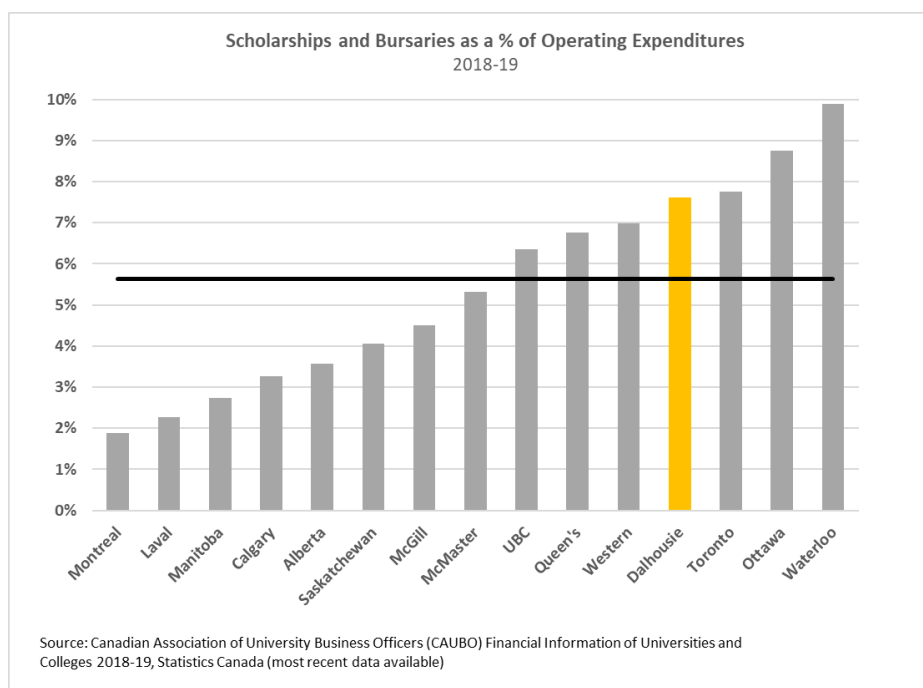
Memorial University	3,330		11,460	
University of New Brunswick	7,270		17,023	
Cape Breton University	8,280		16,560	
Mount Saint Vincent University	8,575		16,745	
Saint Mary's University	8,870		19,360	
St. Francis Xavier University	9,095		18,190	
Mount Allison University	9,165		18,490	
University of Kings College	9,192		22,269	
Dalhousie University	9,192	2 of 10	22,269	1 of 10
Acadia University	9,201		18,421	

International Tuition at Selected Universities (2020-21)
(fee shown is for entering student in a Master's Science Program)

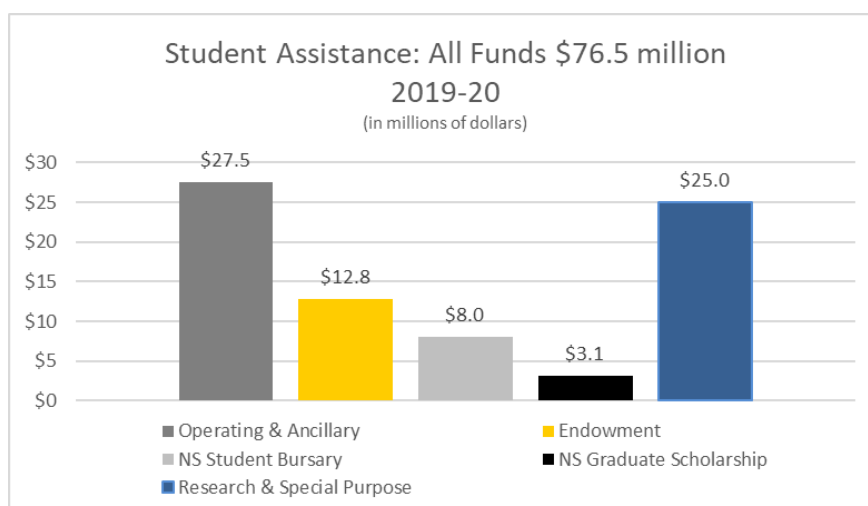
	Master's Tuition Fees			
	Canadian Students	Rank (#1 is highest)	International Students	Rank (#1 is highest)
U15 Universities				
University of Alberta	3,919		8,700	
University of Saskatchewan	4,260		6,731	
University of British Columbia	5,096		8,952	
University of Manitoba	5,341		11,750	
University of Calgary	3,464		8,081	
Queen's University	5,773		12,927	
University of Toronto	6,210		24,960	
Western University	6,360		18,612	
University of Waterloo	6,762		21,762	
Université Laval	7,405		15,225	
University of Ottawa	7,370		25,472	
Université de Montréal	7,402		16,372	
McGill University	8,186		17,961	
McMaster University	6,307		17,096	
Dalhousie University	9,753	1 of 15	16,725	7 of 15
Atlantic Universities				
Memorial University	3,717		4,833	
Saint Mary's University	6,591		14,596	
University of New Brunswick	7,113		12,735	
Mount Allison University	5,010		5,010	
St. Francis Xavier University.	5,835		11,670	
Acadia University	6,411		12,958	
Dalhousie University	9,753	2 of 8	16,725	2 of 8
Mount Saint Vincent University	10,237		18,407	

Student Assistance

A key area of importance for resource allocation continues to be for student assistance to support those for whom the cost of a university education is prohibitive. Dalhousie spends 7.6% of total operating expenditures on scholarships and bursaries compared to an average of 5.6% at other U15 universities (Canada's group of leading research-intensive universities).



As shown in the chart below, not all student assistance comes from the operating budget. A significant source of graduate student support comes from faculty research grants; provincially funded scholarship and bursary programs also support students. Dalhousie currently spends \$76.5 million on direct student support (including student employment) across all funds or the equivalent of 41% of tuition revenues.



Source: Dalhousie Financial Information

Dalhousie University
Proposed Tuition and Facilities Renewal Fees for 2021-2022
 (Effective April 1, 2021 unless otherwise noted)

NOTICE TO READER: Tuition fees are assessed either on a program fee or per course based on the billing hours for the course (1 half credit class is normally 3 billing hours). A student 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 2021-22 rates below, tuition for an Undergraduate Arts student enrolled in a full course load for the fall and winter terms would be 30 x \$278.20 = \$8,346).

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 \$7,063 (\$8,346 less \$1,283). The fee rates in the schedule below do not reflect the application of the bursary.

	2020-2021		2021-2022	
	Approved		Proposed	
	Program	Per Billing Hour	Program	Per Billing Hour
	\$	\$	\$	\$
I UNDERGRADUATE				
Programs at the Agricultural Campus				
Degree Programs		286.20		294.80
Technical		227.30		234.10
Animal Health		305.70		314.80
Veterinary Technology		305.70		314.80
Architecture and Planning, Community Design		282.20		290.60
Arts and Social Sciences		270.10		278.20
Computer Science (incl. Informatics)		306.40		315.60
Dentistry				
Dentistry	27,039		27,849	
Dental Hygiene (Diploma)	10,122		10,425	
Dental Hygiene (Degree)		341.40		351.60
Engineering		335.10		345.10
Health				
Health Services Administration		306.40		315.60
Health Science, Kinesiology		314.60		324.00
Nursing		329.90		339.80
Pharmacy (BSc.)		360.50		371.30
Pharmacy (Doctor)		465.00		478.90
Recreation & Health Promotion		314.60		324.00
Social Work		298.50		307.40
Law	16,458		16,950	
Management				
Commerce Co-Op		309.30		318.50
Management, Public Administration		271.80		279.90
Medicine				
MD	22,050		22,710	
Post-Graduates	3,357		3,456	
Science		306.40		315.60

II GRADUATE	2020-2021		2021-2022	
	Approved		Proposed	
	Program	Per Billing Hour	Program	Per Billing Hour
	\$	\$	\$	\$
Masters				
Programs at the Agricultural Campus	9,753		10,044	
Architecture and Planning				
Architecture		325.30		335.00
Post Professional	9,753		10,044	
Environmental Design Studies	9,753		10,044	
Planning		341.40		351.60
Planning Studies	9,753		10,044	
Arts and Social Sciences	8,580		8,835	
Computer Science				
Computer Science	9,753		10,044	
Digital Innovation	16,500		16,995	
Electronic Commerce, Health Informatics	10,812		11,136	
Dentistry				
MD/MSc	27,813		28,647	
MSc Periodontics	22,179		22,844	
Engineering, Applied Science	9,753		10,044	
Health Professions				
Applied Health Services Research	8,706		8,967	
Clinical Vision Science	10,569		10,884	
Communication Sciences & Disorders				
Years 1&2	12,246		12,612	
Year 3	10,144		10,446	
Health Promotion, Leisure Studies	9,753		10,044	
Health Administration ¹				
Cohorts entering prior to Fall 2020		327.70		337.50
Cohorts entering Fall 2020 and later	N/A		15,188	
Kinesiology, Nursing	10,569		10,884	
Pharmaceutical Sciences	12,246		12,612	
Occupational Sciences ²	N/A		12,612	
Occupational Therapy (Post Professional), Physiotherapy (Rehabilitation Research)	12,246		12,612	
Occupational Therapy & Physiotherapy	14,223		14,649	
Social Work		315.80		325.30
Law	8,580		8,835	
Management				
MBA Corporate Residency	25,552		26,318	
Environmental Studies	8,676		8,934	
Library and Information Studies		360.30		371.10
Information		360.30		371.10
Public Administration		286.40		295.00
Resource and Environmental Management		286.40		295.00

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) is being replaced by Master of Occupational Sciences in the Fall of 2021.

	<u>2020-2021</u>		<u>2021-2022</u>	
	<u>Approved</u>		<u>Proposed</u>	
	<u>Program</u>	<u>Per Billing Hour</u>	<u>Program</u>	<u>Per Billing Hour</u>
II GRADUATE cont'd	\$	\$	\$	\$
Medicine				
Community Health & Epidemiology	10,569		10,884	
Medicine - excl. Community Health & Epidemiology	9,753		10,044	
Science	9,753		10,044	
Computational Biology & Bioinformatics	9,753		10,044	
Marine Management	8,676		8,936	
Other				
Continuing Fee (per academic term)	888		914	
Qualifying, Visiting or Special Grad Students		325.10		334.80
Doctorate¹				
Arts and Social Sciences	4,269		4,395	
All Other Doctorate Programs	6,330		6,519	
Other				
Qualifying, Visiting or Special Grad Students		325.10		334.80
III ADDITIONAL TUITION FEES - INTERNATIONAL STUDENTS				
Cohorts Entering Fall 2019 and later				
Undergraduate Agricultural Campus Programs				
Degree Programs		324.90		383.70
Technical		304.10		362.30
Animal Health		392.10		452.90
Veterinary Technology		392.10		452.90
Masters Programs - Thesis Based	6,972		7,179	
All Other Programs (excl. PhD)	13,077		14,940	
Cohorts Entering Prior to Fall 2019				
Undergraduate Agricultural Campus Programs				
Degree Programs		245.90		253.20
Technical		227.30		234.10
Animal Health		305.70		314.80
Veterinary Technology		305.70		314.80
Thesis Based Graduate Programs	6,972		7,179	
All Other Programs	10,089		10,392	
IV FACILITIES RENEWAL FEE				
Full-time (per term)	94.90		97.70	
Part-time (per term)	31.50		32.40	

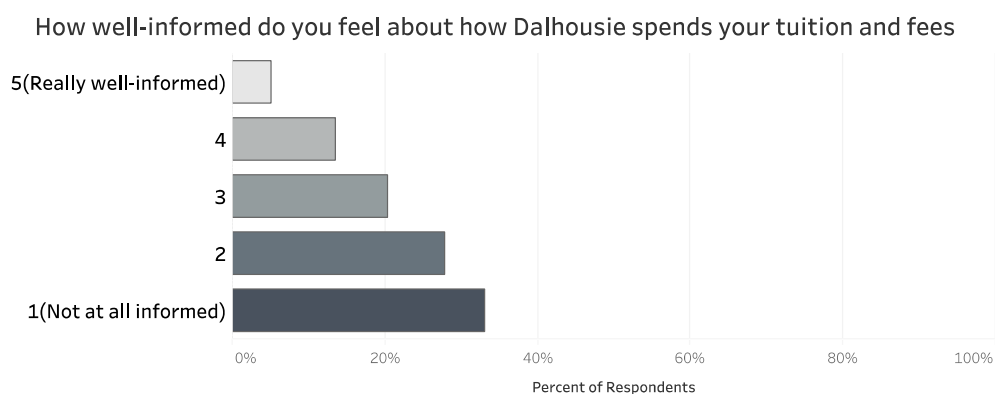
1. Rates apply to cohorts entering Fall 2019 and later. Tuition fees for cohorts entering prior to Fall 2019 will increase by 3%.

Overview of Feedback from Student Survey - February / March 2021

An anonymous survey was launched on February 26, 2021, asking students for feedback on the student fee recommendations included in the 2021-2022 budget, as well as input on and how Dalhousie can prioritize spending to improve the student experience. A total of 1,363 responses were received. Following is an overview of the survey responses.

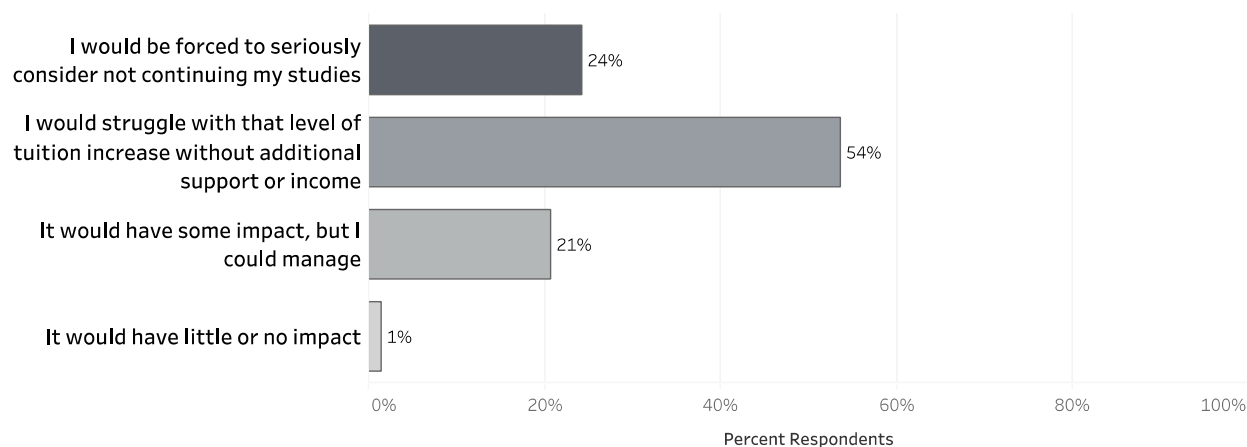
The diversity of survey respondents relative to the latest available [Dal Census 2019 data](#), indicates that there was adequate representation of all EDI groups, based on respondents that answer the demographic questions included in the survey.

When considering the degree of knowledge about Dalhousie's budget, most respondents indicated feeling little to not informed at all. Respondents who self-identified as Mi'kmaq (8 out of 10) or African Nova Scotian (7 out of 10), had the largest share of responses indicating they feel little to not informed at all (1 and 2 ratings) about how tuition and fees are used at Dalhousie. In contrast, international students and PhD students were the two groups with the highest levels (4 and 5 ratings) of perceived information regarding how Dal spends their tuition and fees.



The survey captured students' feedback regarding the impact of the proposed tuition increases. A majority of respondents (54%) indicated increased support as crucial to managing tuition increases. Respondents with a self-identified disability, or who self-identified as Mi'kmaq or racially visible, had the largest share of responses indicating fee increases would lead to them considering not continuing their studies. When looking at breakdowns by level, Master's degree respondents indicated slightly lesser impacts from tuition increases.

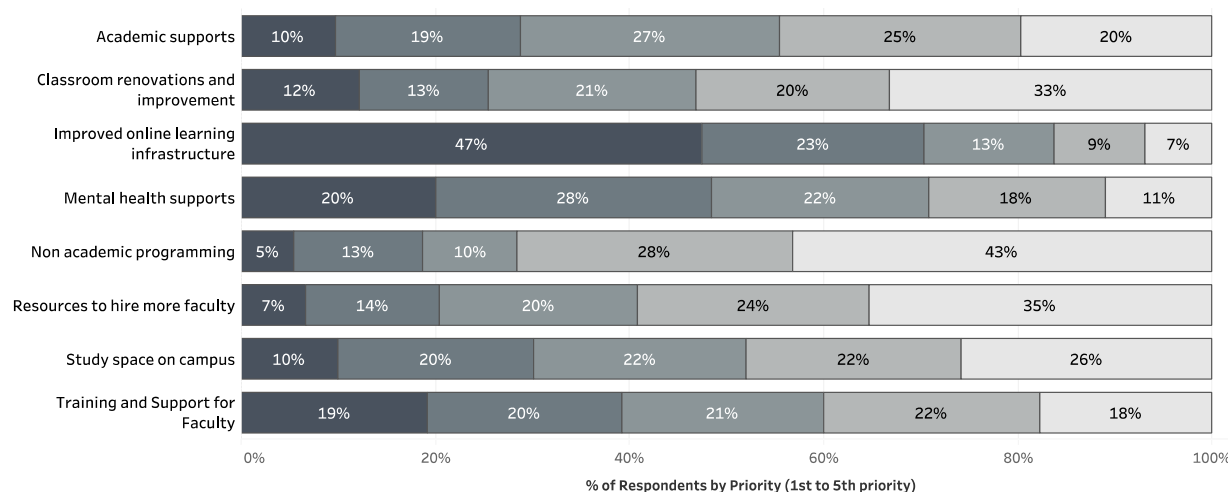
How would you assess the impact of the proposed tuition increases



Students were also asked to rank what should Dalhousie's top priorities be in terms of investing in academic and student experience. Survey respondents consistently ranked *Improved Online Learning Infrastructure* and *Mental Health Supports* as their top priorities. Seven out of ten respondents selected *improved online learning infrastructure* among their top two priorities, a share even larger among self-identified African Nova Scotian (94%), first-generation (85%), and Mi'kmaq (88%) respondents.

A larger share of students with a self-identified disability (25%), PhD (25%), and African Nova Scotian (28%) students selected *Mental Health Support* as their number one priority relative to other groups.

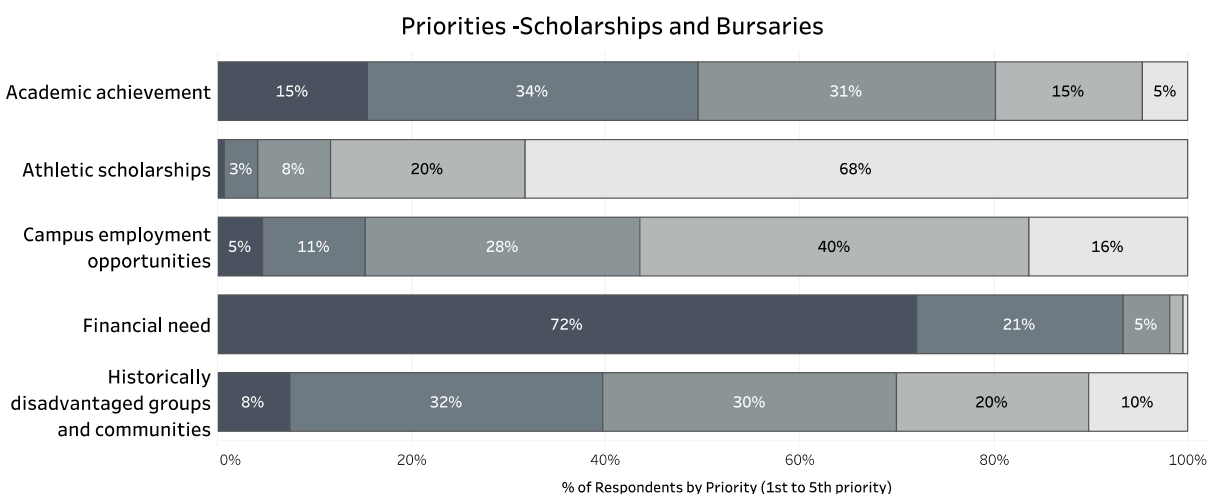
Priorities -Academic and Student Experience



Training and Support for Faculty and *Study Space* was a salient priority for international, Master's, and first-generation students, while *Academic Supports* was more prominent among Mi'kmaq students relative to other groups. Only PhD students identify *Resources to hire more Faculty* as a top priority.

With regards to Dalhousie's top priorities regarding scholarships and financial aid, *financial need* was the top priority by far, with nine out of ten respondents identifying this as one of the top three priorities and seven out of ten identifying it as the number one priority. This was consistent across all groups. A larger share of self-identified African Nova Scotian and Mi'kmaq respondents highlighted that *Historically*

disadvantaged groups and communities should be a top priority for Dal, with seven out of ten selecting this among their top three priorities.



The majority of international students identified *Campus Employment* among the top three priorities, with a considerably larger share of respondents relative to any other group.

The survey also asked students to provide open feedback on the proposed changes to tuition and fees for the 2021-2022 year. There were 700 unique open-ended responses that were coded into overarching themes. The most prominent themes pointed to students' comments that there should be no tuition increases during remote learning due to the COVID-19 pandemic, dissatisfaction with tuition increases given the perceived lower quality of their online educational experience, and the substantial impact of tuition increases on students' ability to afford their education.

A considerable share of respondents also pointed to themes related to the cost of tuition, with some feeling that the tuition is already too high, and that the proposed increases are too steep, particularly during the pandemic. Others highlighted the impact of tuition increases on student loans, particularly for international students, as well as the impact of tuition increases for students that cannot qualify for scholarships, bursaries or loans. Some comments addressed personal experiences of struggle beyond tuition, including the broader issue of increasing cost of living in HRM. Some students indicated they have planned their budgets around current tuition figures, while others indicated the link between tuition increases and equity.

A relatively small number of comments proposed alternatives to tuition increases. Some students felt there should be more support from the government, while others pointed to further reductions in expenditures, particularly salaries and staff compliment. Other students focused on modified tuition increases, with suggestions including smaller tuition increases (including smaller international student tuition increases); tuition increases tied to inflation; no tuition increases for returning students; no tuition increases for professional programs; the ability to opt-out of fees while in a remote learning setting; or the implementation of a tuition payment plan. A few open-ended responses proposed increasing scholarship/bursary support and increasing the budget for the food bank.

BAC Feedback from the University Community - December 2020

An email was sent to the Dalhousie University community on December 7th, 2020 asking for input on the university operating budget. Five open-ended questions were asked to support budget planning. This is an overview of themes identified from the feedback.

- 1. Projected operating costs increase at a faster rate than government support, creating a gap. One way to address the gap is by adjusting expenditures. How could expenditures be reduced or adjusted in the 2020-21 budget to address the gap? It is important to note that the gap in 2021-21 could be larger than in past years as a result of lingering impacts of the pandemic.**

Finding efficiencies and streamline processes was a common theme; however, the approach varied. Suggestions included specific procedures to improve efficiency and/or going paperless altogether for processes (e.g. hiring and payroll) which take time away from applying for grants and other academic work. Regarding facilities, feedback pointed to reductions on capital spending and increases for maintenance and energy efficiency improvements. All respondents agree that further cuts would be detrimental to student learning, academic renewal, and overall university competitiveness.

Senate Feedback

Feedback included reducing capital project investment and increasing investments in people especially as the university is working in the online environment. This could involve improving energy efficiencies and investing in the library.

The group also challenged the assumption that there is a gap, and question where resources flow.

- 2. Acknowledging the challenges that are posed by regular tuition increases, we have an obligation to balance the budget, and increasing tuition is one of the few levers available to us to address annually rising costs. Along with tuition increases, the university has invested significantly in bursary support for students in need. In addition to current supports, are there better ways we can support students for whom increased tuition represents a financial hardship?**

Responses considered: increased student supports, comprehensive information regarding the total cost of education for students, promotion of bursaries and awards to students, university sponsored employment for students, targeted scholarships (e.g., international students), and tuition transparency to students.

Senate Feedback

Challenges at the graduate level were highlighted and an option that was given to support graduate students is through increasing the rate of pay for TA's. The group noted that other universities pay their graduate students significantly more. Another way to financially support students is to consider paying all students more than the minimum wage for on campus jobs.

Senators noted that it is believed there is a stigma around bursaries and a suggestion was to rethinking bursaries, as they can stigmatize and marginalize applicants. Bursaries are used to correct tuition hikes, but bursaries are almost invisible and tuition raises are highly visible. The justification for raising tuition and giving more bursaries needs to be promoted differently. Tuition is experienced by the mass and bursaries are experienced individually.

An alternative would be to have targeted scholarships might be a better way. Consulting with the international student groups would be helpful and could create a better structure for providing the scholarships.

The group shared that there may not enough transparency as to why there is an increase so not clear to students why tuition is going up. It could be helpful to show where the increase in costs is coming from. It is also important to think about the visibility of other areas of support for students like health and wellness and access to services should go up even as tuition goes up.

3. There are important priorities that need to be protected or require investment, even in times of financial restraint. In recent years, the budget has allowed for increased funding to support strategic initiatives.

a. What priorities should Dalhousie seek to invest in, or protect in your view?

What other priorities do you see for strategic initiatives as important?

There were a wide range of answers to this question fall into one of three categories:

1. Support for all EDI-related activities, including enrolment, hiring and specific support programs.
2. Pay and benefits, including prioritizing part-time faculty needs and increasing (fair) pay across the board to compete with the rest of the country, faculty renewal, research only tenure track.
3. Allocation of SIF funds need be more in line with strategic, unique, or disruptive innovations.

Senate Feedback

Dalhousie should maintain the Strategic Initiative fund. The fund supports the ability to pivot and direct funds to emerging priorities as a need and is also very helpful for launching and testing pilots.

Dalhousie should invest in people and not building. Investing in our people would mean growing the diversity of our community. The emphasis on supporting EDI and mental health, particularly due to all the pressure inflicted on both students and educators.

SIF can promote universal design for learning (UDL) in our teaching delivery to protect us from the next crisis and provide support for students during times like COVID.

b. Given Dalhousie's ongoing work on a new Digital Strategy (digital infrastructure, online teaching and learning, digital research, operations, and processes, etc.), where do these initiatives fit in your thinking about priority areas for investment?

Feedback highlighted the need for an improved structure of digital activities and infrastructure. In general, respondents support the need for such a strategy but feel a more concise plan is needed to best enable student learning, support faculty members, and remain competitive. There were some calls to reflect inclusivity and other EDI needs within the plan to enable more options for online learning. Finally, there were some critique to how technology is selected, citing expertise across the university and user experience is not properly considered.

Senate Feedback

Senators feel that the budget should continue to invest in better infrastructure for online teaching and support so we can do a better job and have assistance when things go wrong for students. In the past, there has not been a lot of support for students or faculty delivering the courses. This has improved over the years but should be sustained. If Dal wants to remain competitive, investing in a good online structure is key.

The balance of support for online learning and teaching with in person learning and teaching means the balance of funding is important. Infrastructure for online teaching and support while sustaining and building on recent improvements.

Dalhousie should look at digital strategy in tandem with EDI strategy and plans. There are opportunities to partner with the community and especially for online teaching and learning. Having a lot more online options will increase inclusivity.

c. Improving the state of university infrastructure — both facilities and IT —has been a focus for additional investment in recent years. How should we think about this in the coming 2021-22 year?

Improved facilities through increased maintenance and energy efficiency improvements. Increased efficiency by streamlining processes and using modern technology. Improved structure of digital activities and infrastructure. Comprehensive plan is needed to best support student/faculty and to remain competitive. Having the right technology to support learning and teaching. Technology selection should consider expertise across the university.

Senate Feedback

Senators shared that it is critical to continue the investment in IT supports for faculty and students, especially as the University moves forward on a renewed strategic plan and the digital strategy. Faculty shared how helpful and appreciated services like the open help sessions for Brightspace and the availability of course developers have been to faculty along with the on-demand access to that support.

Dal should look to improve the electronic connection between the campuses. Connecting with Truro can be difficult when you cannot find a video conference room to connect with them. Using Skype can look less professional. This has been cleared up with Teams but going back to campus it will become an issue once again. More money needs to be invested to provide the technology to allow for faculty and staff to have the proper meetings between campuses.

The choice for the technology that is chosen and funded within each Faculty should be decided and consulted on with each Faculty. There should be more choice for what works best for each Faculty.

4. Given the very compressed timeline facing us in the development of the next budget, are there key areas of consultation we should prioritize?

Responses indicated that more outreach for participation is required, and increased consultation with stakeholder groups.

Senate Feedback

Suggestions from Senate included consulting with the provincial government, given that university funding may be affected by the deficit following the pandemic and creating a BAC report that is digestible for students so that consultations will be meaningful.

The BAC outreach should ensure that everyone knows how to become part of the consultation and become engaged in the process.

5. The last question requested input on any other area impacting the university budget.

Responses were varied and considered a variety of ideas / topics a few which are highlighted below:

Retirement – Some respondents criticized the removal of mandatory retirement suggesting that in the times of COVID, perhaps some form of retirement re-introduction be investigated. This topic addresses not only financial benefits, as feedback also linked this theme with supporting academic

renewal, the ability to retain younger/new PhD, and possibly the introduction of a research-only tenure track.

Technology – This theme considered what is the right amount of technology needed to support learning, everything from using free and existing technology like YouTube, to consolidating proprietary technology, to having in-house experts review and suggest emerging products. Also mentioned was the licensing of Dal courses to mass online training platforms.

Long term planning – Feedback considered specific issues such as facilities, education, politics, and even the extent to which employees can/will work from home. Time needs to be spent to consider what education will look like in 5, 10 or more years in general, but more importantly, for Dal.

Senate Feedback

Faculty Renewal - we are losing seasoned individuals and not getting lots of new individuals. This is worrisome for some faculty and Senators. What impact does this have on the budget and is it being considered?

'Lessons Learned' from the pandemic need to be reviewed and communicated, such as how, the budget allowed for additional online support. The support was critical for both students and faculty and that needs to be reflected in the budget.

The university experience that the students get is important, Dalhousie should continue to focus on this.

Facilities and infrastructure are major budget issues. What will it look like when back on campus? The group noted there is a budget increased by 4 million but is this for new infrastructure or to correct the already/older buildings existing concerns?

Do we need strategic investment in what education will look like in 5 or 10 years down the road? Is Dalhousie positioning itself to look at this? Committees that are already investigating this should be encouraged to consult for the budget as well.