

BUDGET ADVISORY COMMITTEE

DRAFT OPERATING BUDGET PLAN FOR 2022-23

REPORT LXII



January 20, 2022

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-two reports related to the University's operating budget.

The current membership of the Committee includes:

- Frank Harvey (Chair), Provost and Vice-President, Academic
- Gitta Kulczycki, Vice-President, Finance and Administration
- Christopher Hartt, Associate Professor, Faculty of Agriculture
- Michael Fournier, Associate Dean, Faculty of Arts and Social Sciences
- Graham Gagnon, Dean of Architecture and Planning
- Jasmine Walsh, Assistant Vice-President Human Resources
- Marcus Rao, Student Member
- Shamar Burrows, Student Member

The Committee's resource members are Susan Robertson, Assistant Vice-President, Financial Services – Claudia Rangel Jimenez, Assistant Vice-Provost Data and Analytics, 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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I. INTRODUCTION

This report is a Draft Operating Budget plan for 2022-23. The Budget Advisory Committee (BAC) advises the President on operating budget matters including the development of the Operating Budget Plan.

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

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

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

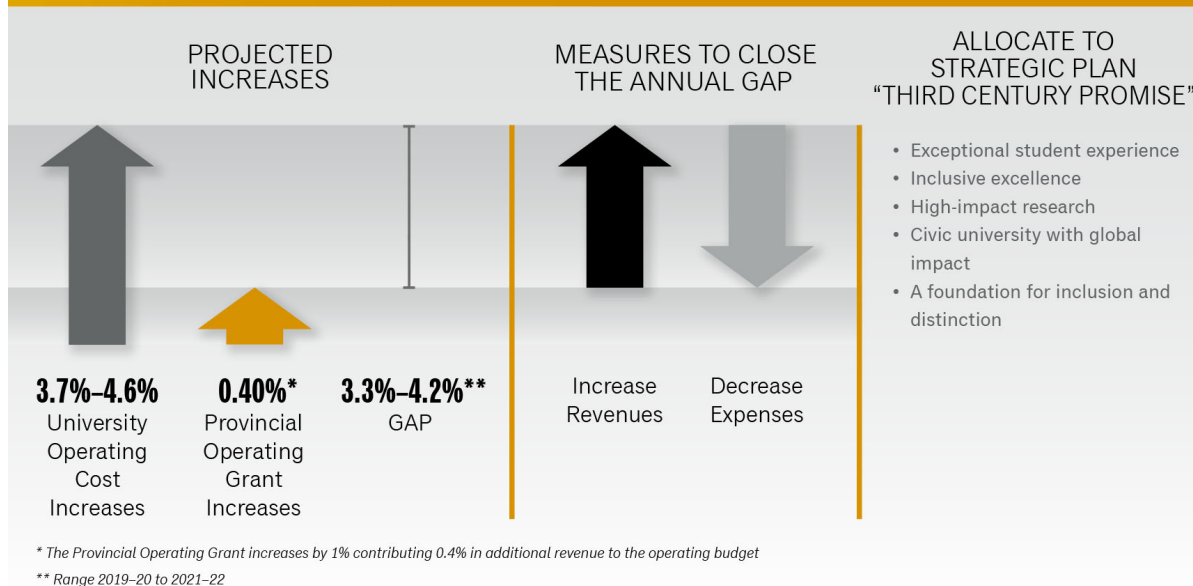
The Budget Advisory Committee engages broadly with the Dalhousie community in the development of recommendations. In the Fall of 2021 a survey, open to all students, faculty, and staff, was issued to receive feedback from the university community. A session was also held with Deans and other University leaders. While there are differing views and opinions on the use of our limited resources, the discussion is both healthy and helpful in allowing the BAC to develop this draft operating budget plan for 2022-23 (see Appendix A for budget model and notes). Following the release of this report, further opportunities for the campus community to engage on the 2022-23 budget plan will be available.

II. BACKGROUND

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

The Budget Plan for 2022-23 recognizes the primary budget challenge we face annually as a University. **Projected operating costs increase at a faster rate than government support, creating a gap that must be addressed by increasing revenue and/or adjusting expenditures.** The budget plan must also consider how to allocate resources to advance the University's mission. The BAC also notes that University costs may be impacted by inflation rates, which have increased significantly and must be considered in the 2022-23 budget plan. The graphic on the next page summarizes the challenge.

THE BUDGET CHALLENGE



III. DRAFT BUDGET RECOMMENDATIONS for 2022-23

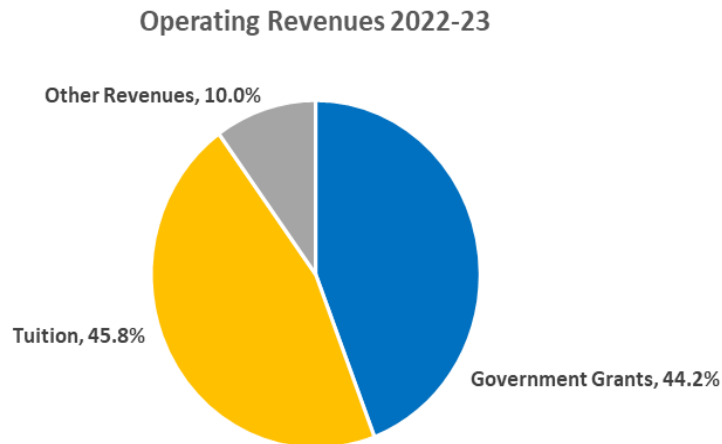
The operating budget recommendations outlined below are intended to create a balanced and financially sustainable budget for 2022-23. The following is a high-level summary of the year-over-year change in the budget; a more detailed budget model is included in Appendix A along with detailed descriptions for each line in the budget plan.

Overview of Projected Revenues and Expenditures for 2022-23 compared to 2021-22

	\$ Millions		
	2021-22 Approved Budget	2022-23 Recommended Budget	Increase (Decrease)
REVENUES			
N.S. Government Grants	225,787	227,783	1,996
Tuition	220,894	236,094	15,200
Other Revenues	44,933	51,650	6,717
	491,614	515,527	23,913
EXPENDITURES			
Faculty and Unit Budget Allocations	368,626	384,813	16,187
Student Assistance	40,652	40,805	153
Third Century Promise Initiatives and Essential Priorities	3,707	9,000	5,293
Campus Renewal	38,653	43,626	4,973
Energy, Water, Taxes and Insurance	23,232	25,532	2,300
Information Technology Infrastructure	3,750	4,325	575
COVID 19 Revenue Losses, Continuing Costs	10,100	2,000	(8,100)
Other Costs	5,394	5,426	32
	494,114	515,527	21,413
SURPLUS (SHORTFALL) before use of Prior Years Reserve	(2,500)	-	2,500
Use of Prior Years Reserve	2,500	-	(2,500)
SURPLUS (SHORTFALL) after use of Prior Years Reserve	-	-	-

REVENUES

Appropriate levels of revenue are required to address the University's operating expenditures. University operating expenditures are almost entirely supported by government grants and tuition which together make up 90.0% of operating budget revenues. The remaining 10.0% of revenue comes from various smaller sources, most notably endowment income.



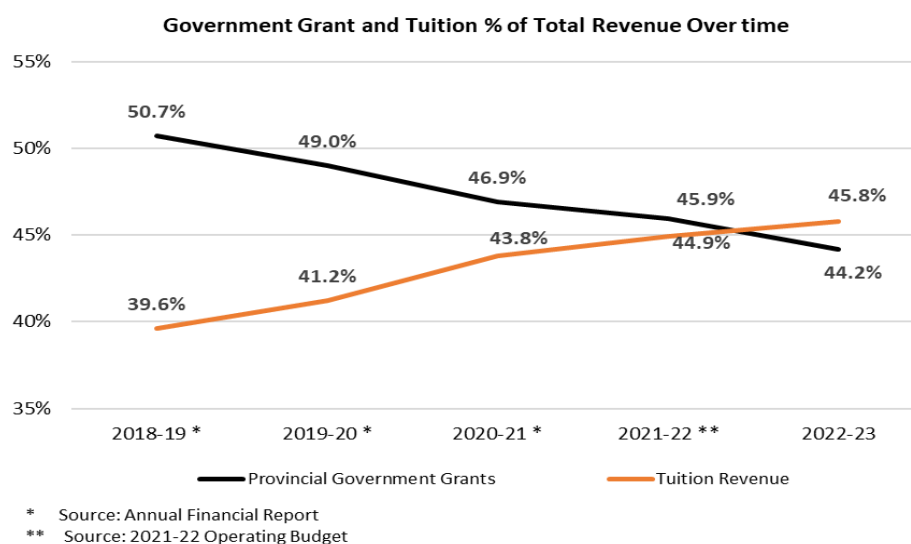
Outlined below are significant assumptions, estimates, and recommendations on revenues for 2022-23.

1. Government Grant

The Memorandum of Understanding with the Province of Nova Scotia (MOU) allows for a 1.0% increase in the operating grant bringing government support in 2022-23 to \$227.8 million. This includes the block operating grant of \$201.6 million, program-specific grants of \$15.0 million, and \$11.2 million that supports students directly through provincial scholarship and bursary programs. The total government grants represent 44.2% of the revenues to support the operating budget. The expected 1.0% increase in the operating grant supports an approximate increase of 0.4% in University operating budget expenditures.

2. Tuition Revenue

Tuition revenue is the most significant revenue source contributing 45.8% to support operating budget costs. As shown in the graph that follows, the level of government support as a percentage of the operating budget has declined over the past 5 years; as a result, the University must rely more on tuition revenue to fund expenditures.



As a point of comparison, for 2019-20, Ontario universities reported that tuition revenue now supports an average of 52.6% of operating expenditures (Financial Information of Universities and Colleges 2019-20, Statistics Canada [most recent data available]).

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

Enrolment

Enrolment forecasts for 2022-23 are based on Fall 2021 enrolment and result in a small increase in tuition revenue for the Fall 2022 term. However, student enrolment in summer classes is not expected to be maintained at recent levels. When considering all terms, the draft budget plan assumes no change in tuition revenue related to enrolment for 2022-23 compared to 2021-22.

Tuition Fees

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

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

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

- Canadian students pay more to study at Dalhousie than they would at other U15 institutions (Canada's group of leading research-intensive universities);
- Nova Scotia students have a more favorable comparison as they benefit from an automatic provincial bursary; and

- International undergraduate tuition at Dalhousie is among the lowest (11th lowest out of 15 institutions) of the U15 Universities. The University has committed to reviewing international tuition through the International Tuition Task Force (ITTF) (See Section IV).

A progressive approach to tuition affordability would consider investment in student assistance which could significantly help students requiring financial aid to pursue and continue their studies. For example, a \$1.0 million decrease in tuition fees for all students would save on average less than \$50 a year for each student, while \$1.0 million provided in bursary support provides significant assistance to those students in greatest financial need.

As in the past, the BAC is recommending a 3.0% general tuition fee increase to support increased operating costs.

The BAC recommends that for 2022-23:

- A 3.0% general tuition fee increase for tuition across all programs, including international student tuition, for 2022-23.** (See Appendix A, budget model line 2c). The tuition fee schedule for 2022-23 is included in Appendix D.

Note that tuition for international students (undergraduate and masters (non-thesis) programs) will increase by the 3.0% 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](#).

- A 3.0% increase will be applied to the auxiliary fee for facilities renewal from \$97.70 to \$100.60 per term** (see Appendix A, budget model line 4). This revenue increase will directly support facilities renewal costs.

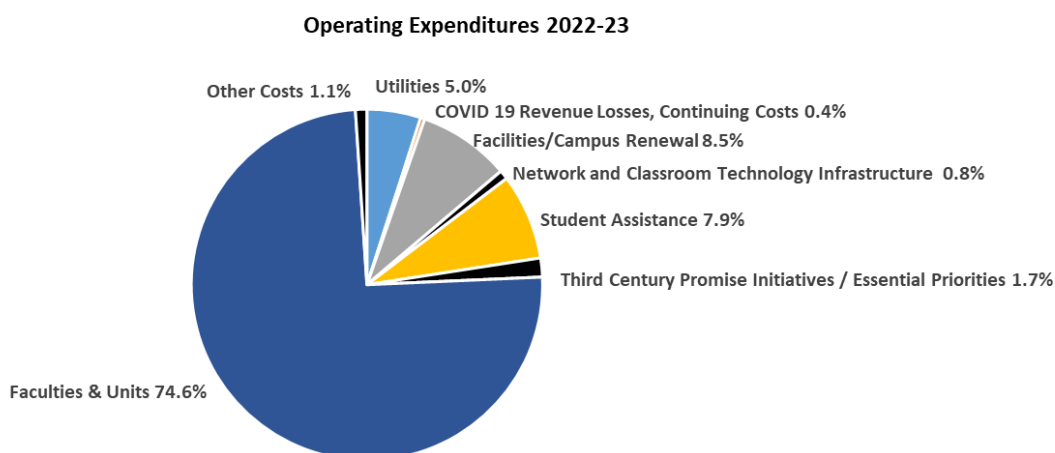
3. Other Revenue Sources

The largest component of other revenue is endowment income. In 2022-23, endowment revenue is projected to increase by \$5.8 million for a total of \$37.1 million supporting the University Operating budget.

The University's Endowment Management Policy allows for annual spending increases at the rate of inflation (as measured by consumer price index ("CPI")) provided the resulting spending rate remains within 3.75% to 5.0% of the endowments average market value. Strong investment returns resulted in a large increase in the average market value of the endowments, which combined with a higher CPI increase, allows for a significant increase in spending over the prior year of \$5.8 million or 18.5%.

EXPENDITURES

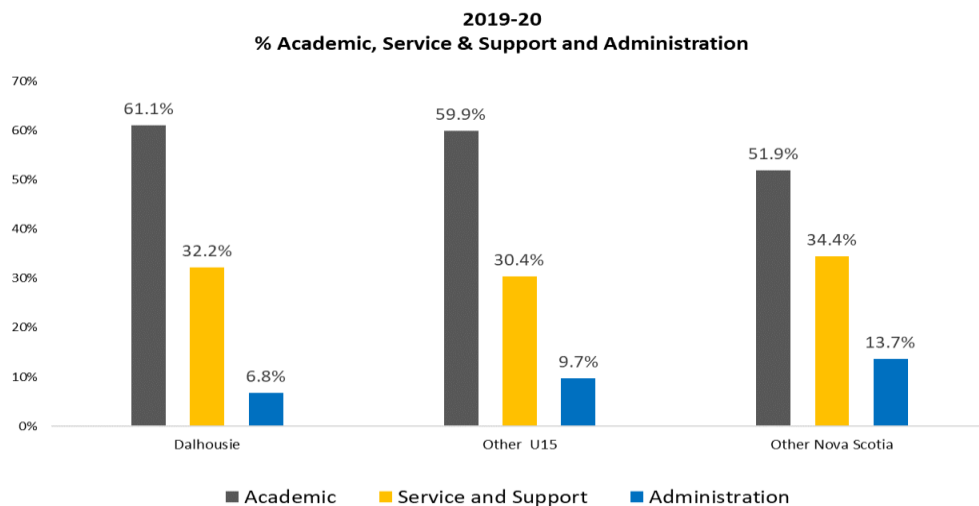
Overall, university expenditures for 2022-23 are forecast to increase by \$26.2 million before any budget reduction is applied. The following graph shows the breakdown of the 2022-23 budget by responsibility center category. This section includes a discussion of the assumptions and recommendations for each area.



The next chart provides a different breakdown on how Dalhousie currently allocates resources allowing a comparison to the U15 and other Nova Scotia universities (from Canadian Association of University Business Officers (CAUBO) Financial Information of Universities and Colleges from 2019-20.) Each of the areas noted below is important for the delivery of the academic mission of the University:

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

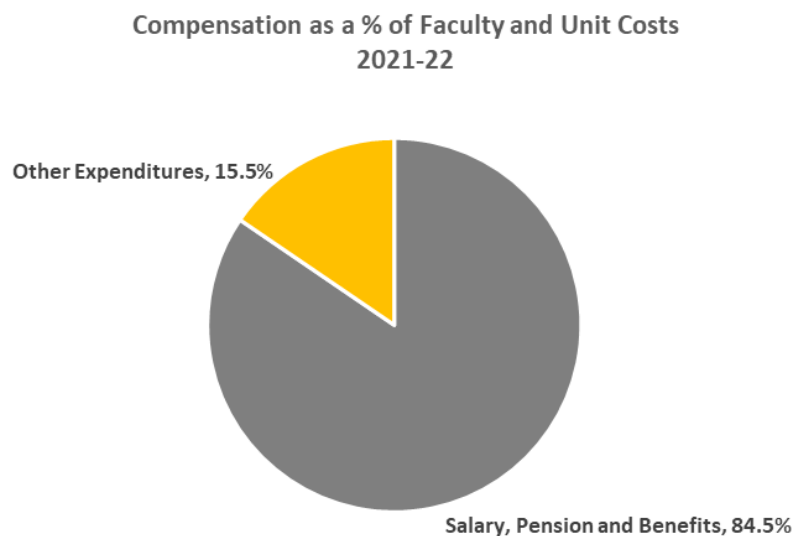
Compared with other U15 universities, Dalhousie allocates slightly more resources to Academic and Support areas and less to Administration. Other Nova Scotia Universities are slightly lower in the Academic and Support areas, and higher in Service and Support and Administration. Each institution operates differently, which accounts for some variability by institutions.



Source: Canadian Association of University Business Officers (CAUBO) Financial Information of Universities and Colleges 2019-20, Statistics Canada (most recent data available)

1. Faculty and Unit Budgets

Faculties and support units are provided allocations from the University budget to deliver on priorities in support of the University's mission and to carry out their day-to-day work. The nature of university work in support of teaching and research means that compensation is the most significant cost, at 84.5% of Faculty and Unit Budgets (74.6% of total University expenditures) as shown in the graph below.



Compensation costs are estimated to increase by \$13.8 million in 2022-23 and are largely determined by agreements with employee groups. Agreements with most employee groups will expire on June 30, 2022. Employer pension costs are determined based on actuarial valuation as required by pension legislation. Endowments are providing additional support of \$1.4 million in 2022-23 over 2021-22.

Each year, Faculty and Unit budgets are adjusted by the cost of salary increases as described above. In addition, Faculty budgets are increased through both Enrolment Related Budget Allocation and increased support from endowments. Budgets will also increase to fund a portion of inflationary increases on non-compensation costs for 2022-23; it is anticipated that inflation will have a more significant impact than it has historically.

The impact of compensation and other increases mean that Faculty and Unit budgets will increase by \$21.0 million on average in 2022-23. Annually, 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 \$4.8 million gap between expenditures and funding. As the CPI index rose 4.7% on a year-over-year basis in November 2021 (source: www150.statcan.ca), Faculties and Units will be expected to factor CPI related cost increases into their budgets beyond the 2% increase recommended. Overall, Faculty and Unit budgets will increase by \$16.2 million or 4.4% in 2022-23.

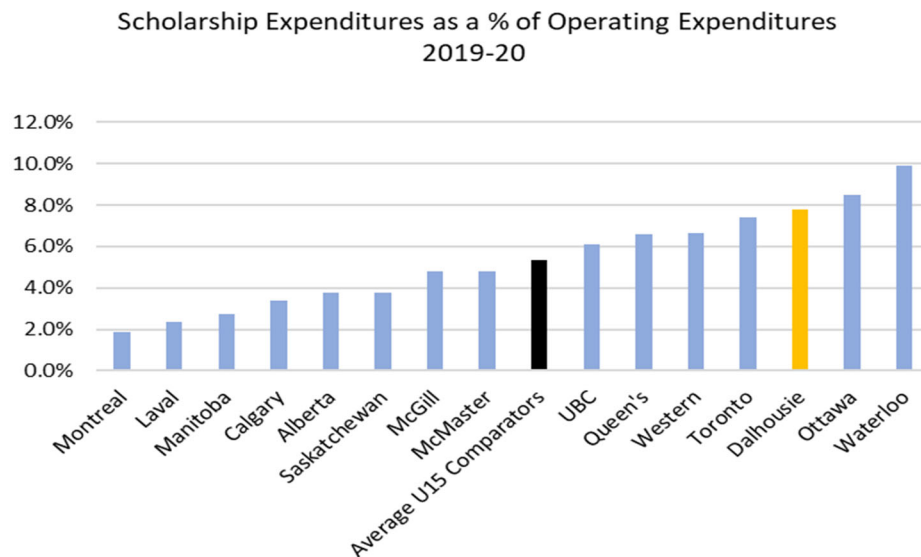
The BAC makes the following recommendations for Faculty and Unit budgets for 2022-23:

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

2. Student Assistance

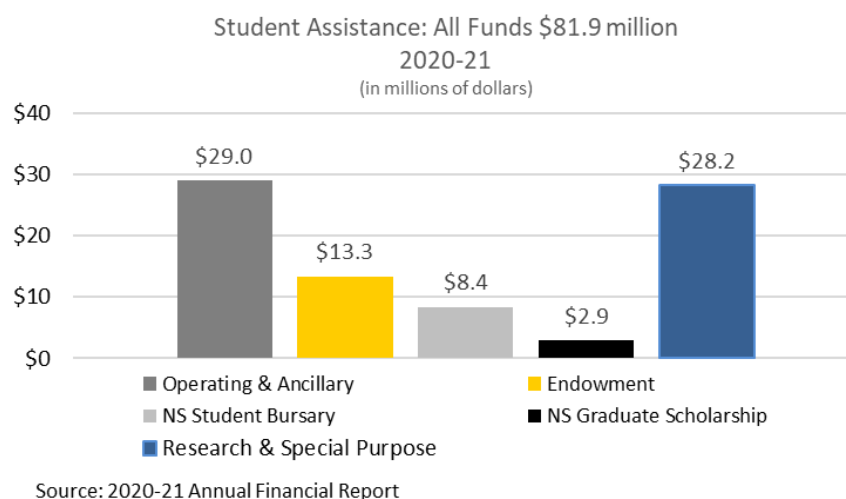
Through student assistance, the University seeks to attract a diverse mix of outstanding students, reward high academic achievement, and support students in historically and currently underrepresented groups. The University also continues to review its financial assistance programs to provide support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

Dalhousie spends 7.8% of total operating expenditures on scholarships and bursaries compared to an average of 5.4% at other U15 universities.



Source: Canadian Association of University Business Officers (CAUBO) Financial Information of Universities and Colleges 2019-20, Statistics Canada (most recent data available).

As shown in the chart on the following page, not all student assistance comes from the operating budget. Dalhousie faculty members hold research grants which are a significant source of funding to support graduate students and the Province of Nova Scotia also provides dedicated support for students. Dalhousie currently spends \$81.9 million on direct student support (including student employment) across all funds or the equivalent of 34.7% of tuition revenues.



The 2021-22 budget allowed for a temporary increase of \$3.5 million to support an increase in the number and value of bursaries for students who were financially impacted by the pandemic. Although this one-time funding must now be scaled back, the ongoing need to support students is recognized and the BAC is recommending \$1.0 million of continued support in 2022-23. As noted in the other revenue section above, strong investment returns resulted in a large increase in the market value of the endowments allowing for increased spending. The endowments are providing an additional \$2.6 million in student assistance in 2022-23. As recommended in the 2021-22 BAC report, the 2022-23 budget also provides \$50,000 for the second year of a four-year increase for the First Nations and Indigenous Black (FNIB) renewable scholarships. Overall, for 2022-23, student assistance is increasing by \$153,000 over 2021-22.

The BAC recommends that \$1.0 million be allocated for additional bursary and scholarship support in 2022-23. (See Appendix A, budget model line 7a).

3. Energy, Water, Taxes, and Insurance

This line includes estimated costs for natural gas, biomass fuel, electricity, water, taxes, and insurance for University buildings. It also includes annual payments on projects funded through related energy savings until the project costs are retired. The forecasted cost for Energy, Water, Taxes, and Insurance for 2022-23 is \$25.5 million, an increase of \$2.3 million over 2021-22. The increase is primarily based on an increase in the forecasted pricing of Natural Gas and a return to normal occupancy levels of buildings post-pandemic.

4. Priority Investments

Third Century Promise Initiatives and Essential Priorities

Annually, the budget has provided for funding for strategic and essential priorities in support of the University's mission. The University has embarked on a new strategic plan, "Third Century Promise" that requires funding for related priorities and initiatives. There is also an ongoing need to support items that may not be considered strategic but are required to meet legislative and other essential requirements, and for which there is no other source of funding. BAC continues to see an important need for dedicated resources for such initiatives and priorities and recommends providing \$9.0 million to support Third Century Promise Initiatives and Other Essential Priorities for 2022-23.

Network and Classroom Technology Infrastructure

Network and classroom technology includes network equipment, audiovisual technology, wireless networks, and capacity. In early 2020, a plan was developed to address the state of classroom technology and in 2020-21, the BAC recommended a multi-year base allocation of \$500,000 for 3 years, to support classroom technology which in turn supports student learning. This is the final year of this multi-year commitment. Additionally, this line receives an inflationary increase of 2.0%.

Facilities Renewal

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

For 2020-21, the BAC recommended an increased investment of \$4.0 million per year for facilities maintenance, for four years (total \$16 million by 2023-24) to allow the University to work towards the industry standard to invest 2.0% of replacement value annually. As the replacement cost of Dalhousie's infrastructure continues to grow, this commitment will be reviewed for the 2023-24 budget cycle.

The BAC recommends the following investments for 2022-23:

- a. **\$9.0 million in funding for Third Century Promise Initiatives and Essential Priorities.** (See Appendix A, budget model line 11).
- b. **\$500,000 to improve classroom technology plus an inflationary increase of 2.0%.** (See Appendix A, budget model line 14).
- c. **\$4.0 million in the Facilities Renewal Budget to fulfill the multi-year commitment made by the BAC in 2020-21, plus an inflationary increase of 2.0%.** (See Appendix A, budget model line 12).

5. Other Expenditures

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

The BAC recommends the following:

- a. **For 2022-23 and future years, the budget for contingencies is to be set at 0.5% of total operating revenue.** (See Appendix A, budget model line 15).
- b. **An inflationary adjustment of 2.0% be applied to the Equipment Furniture Allocation.** (See Appendix A, budget model line 10).

6. Pandemic Revenue Losses/Expenditures

For the last two years, the University budget allowed for revenue losses and extraordinary costs of \$19.0 million (2020-21) and \$10.1 million (2021-22) related to the pandemic. The 2022-23 budget allows for \$2.0 million to address some ongoing revenue impacts and continued additional costs such as enhanced Health & Safety protocols.

The BAC recommends an allowance of \$2.0 million to support continuing pandemic revenue losses and costs. (See Appendix A, budget model line 16).

IV. OTHER BUDGET MATTERS

There are a few other matters that will impact the University budget going forward:

1. Over the years and during the development of the new Strategic Plan there has been feedback from campus constituents about the need to review the University's approach to budget. The principles of effective resource management and sustained financial stability require allocating our revenue strategically and predictably to encourage initiative, growth, and entrepreneurship in support of the new Strategic Plan and a priority in the Strategic Plan is the development of a new budget model. A budget model steering group will be established, and work will commence on the development of a new budget model in the coming months.
2. An International Tuition Task Force was established in the fall of 2021 to review and renew Dalhousie's tuition model for international students to:
 - a. Meet enrolment goals, including growth and diversification.
 - b. Address revenue enhancement to further support the academic mission.
 - c. Support an exceptional student experience, through high-quality programs and support systems, including financial aid and awards.

The task force is reviewing international tuition at Dalhousie to provide recommendations to the Board for approval in the coming months to be implemented for new students entering in the fall of 2023.

The BAC is interested in comment on these items at bac@dal.ca. There will be opportunities for further community feedback and consultation on these items as they develop.

V. FEEDBACK AND NEXT STEPS

In Fall 2021, budget advice related to priorities was received through a survey to students, faculty, and staff (774 responses), and engagement with Deans and Senior Leaders. This feedback has been considered in developing these recommendations and is included in Appendix E and in graphic form ([Budget Advisory Committee Survey 2022-23](#)).

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

Feedback received before February 16, 2022, will be considered before this report is released in final form, and before the tuition, student fee, and budget recommendations go to the Board for approval in March.

The high-level budget model and recommendations contained in this plan will be applied in developing the more detailed University budget that is presented to the Board of Governors for consideration and approval in March. 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 Financial Services [website](#) for those interested.

Dalhousie University
Operating Budget Revenue and Expenditure Model

Assumptions		2022-23	
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			2%

	2021-22 Approved Budget	2022-23 Recommendations and Estimates	2022-23 Recommended Budget
REVENUES - INCREASE (DECREASE)			
1. Government Funding	225,787	1,996	227,783
2. Tuition Revenues	220,894	-	220,894
a) 2021-22 enrolment change	-	2,600	2,600
b) 2022-23 forecast enrolment change	-	(2,100)	(2,100)
c) Tuition Fee General increases	-	6,800	6,800
d) Additional Increase International students	-	7,900	7,900
Total Tuition Revenue	220,894	15,200	236,094
3. Investment Income			
a) Endowment Revenue	31,317	5,800	37,117
b) Operating Interest Income	3,000	600	3,600
Total Investment Income	34,317	6,400	40,717
4. Facilities Renewal Student Fee	3,900	317	4,217
5. Federal Research Support Fund Grant	6,716	-	6,716
TOTAL REVENUES - INCREASE (DECREASE)	491,614	23,913	515,527
EXPENDITURES - INCREASE (DECREASE)			
6. Faculty and Unit Budget Allocations			
a) Salary, Pension and Benefits (net of recoveries)	342,206	13,813	356,019
b) Non-Salary (net of recoveries)	54,722	2,641	57,363
c) Library Acquisitions	7,952	733	8,685
d) Faculty/Unit Revenue	(36,254)	-	(36,254)
e) Budget Unit Adjustments			
i) ERBA adjustment (estimate)	-	3,800	3,800
ii) Budget Gap to be addressed	-	(4,800)	(4,800)
Total Faculty and Unit Budget Allocations	368,626	16,187	384,813
7. Student Financial Assistance and Employment:			
a) Operating Budget	12,685	1,050	13,735
b) Operating Budget - one-time COVID 19	3,500	(3,500)	-
c) Endowments	13,277	2,603	15,880
d) Nova Scotia Scholarship and Bursary Programs	11,190	-	11,190
Total Student Assistance	40,652	153	40,805
8. Energy, Water, Taxes and Insurance	23,232	2,300	25,532
9. New Building Operating Costs		310	310
10. Equipment and Furniture Allocation	2,466	50	2,516
11. Third Centry Promise Initiatives and Essential Priorities	3,707	5,293	9,000
12. Facilities Renewal	32,158	4,843	37,001
13. Campus Renewal - Long term debt/rent	6,495	130	6,625
14. Network and Classroom Technology Infrastructure	3,750	575	4,325
15. Contingency	2,928	(328)	2,600
16. COVID 19 Revenue Losses, Continuing Costs	10,100	(8,100)	2,000
TOTAL EXPENDITURES - INCREASE (DECREASE)	494,114	21,413	515,527
SURPLUS (SHORTFALL)	(2,500)	2,500	-
17. Use of Prior Year Student Financial Assistance Carryforward	2,500	(2,500)	-
SURPLUS (SHORTFALL)	-	-	-

Notes to 2022-23 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 2022-23 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 2022-23 according to the current Memorandum of Understanding with the Province of Nova Scotia which expires March 31, 2024.

	2021-22 Budget	2022-23 Budget
Government Funding		
Operating Grant	199,599	201,595
Scholarship and Bursary Program Grants	11,190	11,190
Program Specific Grants	13,998	13,998
Facilities / Space Grants	1,000	1,000
Total Government Funding	225,787	227,783

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

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

There is no expected change in funding for these programs in 2022-23.

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

- (a) **2021-22 Enrolment Change:** Enrolment in the fall of 2021 increased by 770 students or 3.8% over 2020 (increase of 116 international students and an increase of 654 domestic students). The impact of this increase in enrolment over budget, on tuition revenue in 2021-22 is \$2.6 million, and is factored into the 2022-23 budget plan on line 2a.

- (b) **2022-23 Forecast Enrolment Change:** Enrolment forecasts for 2022-23 are based on Fall 2021 enrolment and result in a small increase in tuition revenue for the Fall 2022 term. However, student enrolment in summer classes is not expected to be maintained at recent levels. When considering all terms, the draft budget plan assumes a \$2.1 million reduction in tuition revenue compared with 2021-22.

- (c) **Tuition Fee Increases:** The budget plan for 2022-23 assumes annual increases in all tuition fees of 3% (\$6.8 million) as permitted by the current Memorandum of Understanding (MOU) with the Province of Nova Scotia and as recommended in the report.

- (d) **Additional Increase - International Students:** The budget plan for 2022-23 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 2022-23.

Investment Income (Line 3):

- (a) **Endowment Revenue:** Endowment expenditures from the University's 1500+ individual endowments are funded through earnings from the endowment investment program. In 2022-23 endowment spending will increase by \$5.8 million 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 2022-23.

The 2021-22 and 2022-23 endowment expenditures are included in the budget lines as follows:

	2021-22	2022-23
Academic Chairs and Salaries	8,020	9,433
Library Acquisitions	277	320
Student Assistance	13,277	15,880
	<u>21,574</u>	<u>25,632</u>
Other non-compensation costs		
Endowment Management Expense	4,200	4,900
General and Research Support	5,543	6,584
	<u>9,743</u>	<u>11,484</u>
Total Endowment Revenues and Expenditures	31,317	37,117

- (b) **Operating Interest Income:** The University invests short-term cash flows which provide interest income to support the University's operating budget.

Operating interest income is projected to increase by \$600,000 in 2022-23 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 2022-23 operating budget included \$48.9 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 2022-23 has not been confirmed but is expected to be maintained at the 2021-22 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 4.4% (\$16.2 million) (net of the budget gap 6(e)(ii)) to \$384.8 million in 2022-23.

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

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

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

The budget plan for 2022-23 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 \$4.5 million based on the phased-in employer contribution levels. The savings will be set aside in a reserve to mitigate increased employer pension costs due to volatility in the market, and actuarial/mortality experience going forward.

(b) Non-Salary Expenditures: This line includes University expenditures for all costs that are not related to compensation within Faculty and Unit budgets. Costs include program supplies, materials, and contracted services. The BAC has recommended a 2% inflationary increase related to the non-salary budget for 2022-23.

(c) Library Acquisitions: This line includes the costs of library acquisitions including electronic media. The budget model assumes a 2% increase in 2022-23 as well as a reclassification for acquisition support related to US exchange fluctuations.

(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 \$3.8 million for 2022-23. Final calculations will be completed after the March 1, 2022 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 2022-23 includes student assistance totaling \$40.7 million. The 2022-23 budget removes the temporary pandemic related support of \$3.5 million (bursary and scholarship support, and expansion of student employment opportunities). The budget line also includes an increase of \$1.0 million to support both academic and financial needs for students as well as year 2 of a 4 year increase of \$50,000 to support First Nations and Indigenous Black (FNIB) renewable scholarships. Endowment supported scholarships will increase by \$2.6 million in 2022-23.

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 2022-23.

Energy, Water, Taxes, and Insurance (Line 8): The increase on this line relates to increases in insurance costs, and natural gas pricing, as well as a return to normal occupancy levels of buildings, post-pandemic. 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 winter 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. An inflationary increase of 2% has been included on this line.

Third Century Promise Initiatives / Essential Priorities (Line 11):

Of the \$6.25 million included in the 2021-22 budget, approximately \$2.5 million will be distributed to Faculties and Units leaving base funding of \$3.7 million. The 2022-23 budget provides \$5.3 million in additional funding to allow a total of \$9.0 million in funding for Third Century Promise Initiatives and essential priorities in support of the University's mission.

Facilities Renewal (Line 12): The 2022-23 budget provides for \$37.0 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, roof and window replacements; building systems such as heating, ventilation, electrical and mechanical upgrades; underground tunnels for electrical and heating distribution. This line includes an increase of \$4.0 million, and an inflationary increase of 2%, which includes the increase in the student fee for Facilities Renewal of \$317,000.

Campus Renewal – Long term (Line 13): This line includes the costs of debt service and rental requirements for University space. The budget model assumes a 2% inflationary increase in 2022-23.

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 as well as an inflationary increase of 2%.

Contingency (Line 15): This line is the annual allocation for contingency items. The budget is set at 0.5% of the total revenues.

COVID-19 Revenue Losses, Continuing Costs (Line 16):

As noted in line 6 d) Faculties and Units also receive direct revenues that support their operating costs. As a result of the pandemic, it is expected that some of the revenue losses experienced in 2020-21 and 2021-22 will continue into 2022-23. There will also be continued expenses related to the pandemic. The current estimate for the 2022-23 budget is \$2.0 million.

Use of Student Financial Assistance Carryforward (line 17):

The 2021-22 budget included the use of \$2.5 million in Student Assistance carryforward funds to assist with the one-time support of \$3.5 million described in section 7 above. The \$2.5 million will be expended in 2021-22 and is no longer available.

UNIVERSITY ROLES and RESPONSIBILITIES IN RELATION TO THE OPERATING BUDGET

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

THE OPERATING BUDGET

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

Operating Fund

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

Ancillary Fund

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

Endowment Fund

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

OPERATING BUDGET ROLES AND RESPONSIBILITIES

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

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

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

OTHER RESTRICTED FUNDS

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

Capital Fund

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

Research Funds

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

Special Purpose Funds

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

Dalhousie University
Comparision of Tuitions
Undergraduate Arts Tuition Fees - Atlantic Universities (2021-22)
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	6,450	7,554	7,554		13,998
Moncton	6,990	7,899	7,899		12,690
UNB	7,488	8,437	8,437		17,534
St. Thomas	7,656	8,764	8,764		17,208
Kings	8,346	8,521	9,804		23,286
Dalhousie	8,346 7th of 13	8,562 5th of 13	9,845 4th of 13		23,286 1st of 13
Mount Saint Vincent	8,415	8,352	9,635		16,830
Saint Mary's	8,380	8,547	9,830		18,830
CBU	8,529	8,254	9,537		17,058
Mt. Allison	9,440	10,553	10,553		19,040
St. Francis Xavier	9,370	9,660	10,943		18,740
Acadia	9,477	9,716	10,999		18,974

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.

UNDERGRADUATE	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)																	
Agriculture⁽⁵⁾	7,561	2	8,844	1	-	5,991	6,091	-	6,877	5,054	-	-	-	-	-	-	-	-	8,506	-	-
Arts	7,063	3	8,346	2	5,926	5,617	6,091	6,166	6,710	4,152	6,043	6,050	5,800	6,100	6,118	6,083	6,128	6,088	8,506	7,488	3,330
Dental Hygiene	9,142	3	10,425	2	-	6,179	11,723	-	-	9,357	-	-	-	-	-	-	-	-	-	-	-
Engineering	9,070	10	10,353	6	7,660	6,928	7,309	6,166	9,104	5,788	12,446	12,294	9,509	14,180	9,572	11,915	13,970	9,421	8,506	8,838	3,330
Commerce	8,272	9	9,555	2	8,079	5,617	8,493	8,900	8,030	5,422	9,355	-	8,764	6,100	8,647	16,287	-	7,543	8,506	8,694	3,330
Nursing	8,911	1	10,194	1	5,926	5,617	8,122	6,166	8,628	4,601	6,043	6,050	5,800	8,190	6,118	6,083	-	6,088	8,506	8,838	3,330
Pharmacy⁽¹⁾	21,704	1	22,987	1	-	19,675	17,361	-	18,394	19,412	-	-	-	18,060	-	-	17,030	-	-	-	3,717
Science	8,185	2	9,468	1	5,926	5,617	6,091	6,166	7,026	4,775	6,043	6,050	5,972	6,100	6,118	6,083	6,128	6,088	8,506	7,488	3,330
Social Work	7,939	2	9,222	1	5,926	5,617	-	6,166	-	4,941	6,043	6,050	5,972	-	6,118	-	6,128	6,088	8,506	-	3,330
GRADUATE																					
Occupational Therapy	13,366	1	14,649	1	-	7,701	4,193	-	-	6,633	10,388	11,294	-	10,550	-	11,068	-	8,846	-	-	-
Masters in Arts	7,552	3	8,835	2	6,155	5,198	7,145	3,464	4,473	5,541	6,307	6,360	7,179	6,210	4,307	5,773	6,762	7,370	8,506	9,000	3,717

(2)

(6)

(3)

(4)

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

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

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

(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 2020/21 this fee was \$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 (\$9,513); Guelph (\$7450) 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 \$273 for Business.

**Comparison of Law, Medicine and Dentistry Tuition Fees for 2021-22
for Entering Canadian Students**

	Law 2021-22	Medicine 2021-22	Dentistry 2021-22
Dalhousie ⁽¹⁾: Nova Scotia students (fee reduced by \$1,283 for NS Bursary)	18,167 5th of 15	21,427 5th of 13	26,566 4th of 8
Dalhousie ⁽¹⁾ Other Canadian students	19,450 4th of 15	22,710 5th of 13	27,849 4th of 8
Victoria	10,372	n/a	n/a
UBC	13,149	19,219	19,219
Alberta	11,701	13,789	23,109
Calgary ⁽²⁾	14,099	13,252	n/a
Saskatchewan	15,651	18,718	56,758
Manitoba ⁽⁴⁾	11,411	10,516	23,208
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⁾	8,506	17,862	17,295
UNB	13,522	n/a	n/a
Memorial	n/a	14,250	n/a
Average (excl. Dal)	16,408	18,544	30,287

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 auxiliary fee of \$2500.

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

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

(4) Manitoba Law tuition rate includes the Law Surcharge of \$5,560.80 per year (\$2,780.40 per term) for full time students.

DENTISTRY

2021-22 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	\$196,908	\$79,446	\$207,779	\$204,411	\$147,710	\$208,368	\$174,398	\$251,412
IT Support on site (mandatory laptop, didactic & clinic information system)	YES	NO	NO	NO	NO	NO	NO	NO
Electronic Library and Software (no other electronic texts/manuals required; includes clinic information system)	YES	NO	NO	NO	YES	NO	YES	NO
Electronic Drug Databases	YES	NO	NO	NO	NO	NO	YES	NO
All Dental Laboratory Fees (appliances for patients/pre-clinical teeth/cases)	YES	YES	YES	YES	YES	YES	YES	YES
Pre-Clinical Equipment (lockers, articulator, bp cuff)	YES	some	YES	YES	YES	YES	YES	YES
Preclinical Supplies (including magnification loupes, clinic jackets and laundry) (simulation lab head supplies and materials)	YES	some	YES	YES	YES	YES	YES	YES
Clinic Equipment (all patient care sterilized items, handpieces)	YES	some	YES	YES	YES	YES	YES	YES
Clinic Supplies (including teaching and program materials)	YES	some	YES	YES	YES	NO	YES	YES
	laptop not included but required magnification loupes included in fees Includes payment toward new clinical facility \$5,500 Endodontics system included	laptop not included Website states that there may be additional costs for clinic/pre-clinical equipment/supplies	does not include NDEB (licensing fee)	optional magnification loupes & light (appx. \$4300.) additional pre-clinical/clinical expenses for students who purchase supplies laptop not included but required	laptop not included but required	laptop not included but required includes NDEB fee (\$2,500) (licensing exam)	laptop not included optional loupes & light (appx. \$4,200)	includes NDEB fee (\$2,500) (licensing exam)

Tuition at Selected Universities (2021-22)
(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	4,775		18,602	
University of British Columbia	5,617		42,396	
McMaster University	6,043		39,197	
Western University	6,050		36,208	
Queen's University	6,083		50,926	
University of Ottawa	6,088		36,161	
University of Alberta	6,091		29,500	
University of Toronto	6,100		58,160	
University of Waterloo	6,128		42,436	
University of Calgary	6,166		22,189	
University of Saskatchewan	7,026		21,078	
Université de Montréal	8,506		24,608	
McGill University	8,506		49,172	
Dalhousie University	9,468	2 of 15	24,408	11 of 15
Université Laval	9,513		23,396	
Times Higher Education Universities - ranked between 100 and 350				
Simon Fraser University	5,876		29,377	
University of Victoria	5,926		26,830	
Western University	6,050		36,208	
Queen's University	6,083		50,926	
University of Ottawa	6,088		36,161	
University of Alberta	6,091		29,500	
University of Waterloo	6,128		42,436	
University of Calgary	6,166		22,189	
Dalhousie University	9,468	2 of 10	24,408	8 of 10
Université Laval	9,513		23,396	
Atlantic Universities				
Memorial University	3,330		11,460	
University of New Brunswick	7,488		17,534	
Cape Breton University	8,529		17,058	
Mount Saint Vincent University	8,833		17,248	
Saint Mary's University	9,010		20,150	
St. Francis Xavier University	9,370		18,740	
Mount Allison University	9,440		19,040	
University of Kings College	9,468		24,408	
Dalhousie University	9,468	2 of 10	24,408	1 of 10
Acadia University	9,477		18,974	

International Tuition at Selected Universities (2021-22)
(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 Calgary	3,464		8,081	
University of Alberta	4,193		8,700	
University of Saskatchewan	4,473		8,096	
University of British Columbia	5,198		9,131	
University of Manitoba	5,541		12,190	
Queen's University	5,773		12,927	
University of Toronto	6,210		26,210	
McMaster University	6,307		17,096	
Western University	6,360		18,984	
University of Waterloo	6,762		22,416	
University of Ottawa	7,370		25,472	
Université Laval	7,733		15,858	
Université de Montréal	8,506		18,662	
McGill University	8,506		18,662	
Dalhousie University	10,044	1 of 15	17,223	7 of 15
Atlantic Universities				
Memorial University	3,717		4,833	
Mount Allison University	5,010		5,010	
St. Francis Xavier University.	6,010		12,020	
Saint Mary's University	6,591		14,596	
Acadia University	6,603		13,347	
University of New Brunswick	7,326		13,116	
Dalhousie University	10,044	2 of 8	17,223	2 of 8
Mount Saint Vincent University	10,544		18,959	

International Tuition at Selected Universities (2021-22)
(fee shown is for entering student in a Doctorate Science Program)

	PhD Tuition Fees			
	Canadian Students	Rank (#1 is highest)	International Students	Rank (#1 is highest)
U15 Universities				
McGill University	2,725		16,751	
Université de Montréal	2,725		16,751	
Université Laval	3,108		14,329	
University of Calgary	3,464		8,081	
University of Alberta	4,193		8,700	
University of Saskatchewan	4,473		8,096	
University of British Columbia	5,198		9,131	
University of Manitoba	5,541		5,541	
Queen's University	5,773		12,927	
University of Toronto	6,210		6,210	
McMaster University	6,307		6,307	
Western University	6,360		6,360	
University of Ottawa	6,367		6,367	
Dalhousie University	6,519	2 of 15	6,519	10 of 15
Waterloo University	6,762		22,188	
Atlantic Universities				
Memorial University	3,462		4,497	
Dalhousie University	6,519	3 of 4	6,519	3 of 4
University of New Brunswick	7,326		13,116	
Saint Mary's University	7,879		14,607	

Dalhousie University
Proposed Tuition and Facilities Renewal Fees for 2022-2023
(Effective April 1, 2022 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 2022-23 rates below, tuition for an Undergraduate Arts student enrolled in a full course load for the fall and winter terms would be 30 x \$286.50 = \$8,595).

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 \$7,312 (\$8,595 less \$1,283). The fee rates in the schedule below do not reflect the application of the bursary.

		2021-2022	2022-2023
		Approved	Proposed
		Program	Per Billing Hour
		\$	\$
I UNDERGRADUATE			
Programs at the Agricultural Campus			
Degree Programs		294.80	303.60
Technical		234.10	241.10
Animal Health		314.80	324.20
Veterinary Technology		314.80	324.20
Architecture and Planning, Community Design		290.60	299.30
Arts and Social Sciences		278.20	286.50
Computer Science (incl. Informatics)		315.60	325.00
Dentistry			
Dentistry	27,849		28,683
Dental Hygiene (Diploma)	10,425		10,737
Dental Hygiene (Degree)		351.60	362.10
Engineering		345.10	355.40
Health			
Health Services Administration		315.60	325.00
Health Science, Kinesiology		324.00	333.70
Nursing		339.80	350.00
Pharmacy (BSc.)		371.30	382.40
Pharmacy (Doctor)		478.90	493.30
Recreation & Health Promotion		324.00	333.70
Social Work		307.40	316.60
Law	16,950		17,457
Management			
Commerce Co-Op		318.50	328.00
Management, Public Administration		279.90	288.30
Medicine			
MD	22,710		23,391
Post-Graduates	3,456		3,558
Science		315.60	325.00

II GRADUATE	2021-2022		2022-2023	
	Approved		Proposed	
	Per Billing		Per Billing	
	Program	Hour	Program	Hour
	\$	\$	\$	\$
Masters				
Programs at the Agricultural Campus	10,044		10,341	
Architecture and Planning				
Architecture		335.00		345.00
Post Professional	10,044		10,341	
Environmental Design Studies	10,044		10,341	
Planning		351.60		362.10
Planning Studies	10,044		10,341	
Arts and Social Sciences	8,835		9,099	
Computer Science				
Computer Science	10,044		10,341	
Digital Innovation	16,995		17,505	
Electronic Commerce, Health Informatics	11,136		11,469	
Dentistry				
MD/MSc	28,647		29,505	
MSc Periodontics	22,844		23,529	
Engineering, Applied Science	10,044		10,341	
Health Professions				
Applied Health Services Research	8,967		9,234	
Clinical Vision Science	10,884		11,211	
Communication Sciences & Disorders				
Years 1&2	12,612		12,990	
Year 3	10,446		10,758	
Health Promotion, Leisure Studies	10,044		10,341	
Health Administration ¹				
Cohorts entering prior to Fall 2020		337.50		347.60
Cohorts entering Fall 2020 and later	15,187.50		15,642	
Kinesiology, Nursing	10,884		11,211	
Pharmaceutical Sciences	12,612		12,990	
Occupational Sciences ²	12,612		12,990	
Occupational Therapy (Post Professional), Physiotherapy (Rehabilitation Research)	12,612		12,990	
Occupational Therapy & Physiotherapy	14,649		15,087	
Social Work		325.30		335.00
Law	8,835		9,099	
Management				
MBA Corporate Residency	26,318		27,108	
Environmental Studies	8,934		9,201	
Library and Information Studies		371.10		382.20
Information		371.10		382.20
Public Administration		295.00		303.80
Resource and Environmental Management		295.00		303.80

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

		2021-2022		2022-2023	
		Approved		Proposed	
		Per Billing		Per Billing	
		Program	Hour	Program	Hour
		\$	\$	\$	\$
II GRADUATE cont'd					
Medicine					
	Community Health & Epidemiology	10,884		11,211	
	Medicine - excl. Community Health & Epidemiology	10,044		10,341	
Science					
	Computational Biology & Bioinformatics	10,044		10,341	
	Marine Management	8,936		9,204	
Other					
	Continuing Fee (per academic term)	914		939	
	Qualifying, Visiting or Special Grad Students		334.80		344.80
Doctorate¹					
	Arts and Social Sciences	4,395		4,527	
	All Other Doctorate Programs	6,519		6,714	
Other					
	Qualifying, Visiting or Special Grad Students		334.80		344.80
III ADDITIONAL TUITION FEES - INTERNATIONAL STUDENTS					
Cohorts Entering Fall 2019 and later					
Undergraduate Agricultural Campus Programs					
	Degree Programs		383.70		444.30
	Technical		362.30		422.30
	Animal Health		452.90		515.60
	Veterinary Technology		452.90		515.60
	Masters Programs - Thesis Based	7,179		7,392	
	All Other Programs (excl. PhD)	14,940		16,860	
Cohorts Entering Prior to Fall 2019					
Undergraduate Agricultural Campus Programs					
	Degree Programs		253.20		260.80
	Technical		234.10		241.10
	Animal Health		314.80		324.20
	Veterinary Technology		314.80		324.20
	Thesis Based Graduate Programs	7,179		7,392	
	All Other Programs	10,392		10,704	
IV FACILITIES RENEWAL FEE					
	Full-time (per term)	97.70		100.60	
	Part-time (per term)	32.40		33.30	

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

Feedback From Deans & Senior Leaders BAC Forum

1. Revenue generation

Discussion in the groups focussed on the following main categories of revenue generation

- 1.1. Extend and diversify the educational products that the University offers particularly to learners not currently in a degree program. These products include:
 - a) Microcredentials aimed at industry for upskilling.
 - b) Online general interest courses available through Dal Open.
 - c) Short course and certificates targeted at professionals and offered in collaboration with professional organizations or with government.
- 1.2. Encourage the development of more high value degree programs such as course-based Masters (see models like internetworking; digital innovation).
- 1.3. Increase enrolment, particularly of international students, but ensure diversification and note risks.
- 1.4. Increase tuition where possible, particularly for international students, where our fees are below national average.
- 1.5. Advocate for government operating grant to be linked to enrolment.
- 1.6. Increase the opportunities for entrepreneurial activity of individuals and units.
- 1.7. Revise the IP policy to allow the university to benefit to a great extent
- 1.8. Sell other services more broadly, including space rental.
- 1.9. Continue to enhance fundraising, including having a more flexible approach to naming opportunities.

2. Managing expenses

- 2.1 Dalhousie has a poor record at stopping programs/services and needs to be more ruthless about sunseting activities that cost too much for the benefit provided.
- 2.2 We need to explore efficiencies by breaking down siloes, looking for shared opportunities/interdependencies, centralizing and sharing services where beneficial and efficient, sharing space where feasible.
- 2.3 Modernization of processes and infrastructure could result in savings (e.g. remove phone landlines)
- 2.4 Sharing costs with external partners should be explored (e.g., PPP model)
- 2.5 Given that compensation costs make up the bulk of the budget, the university needs to explore opportunities where savings in this area might be possible.
- 2.6 Pension plan reform would offer significant savings while not reducing benefits.

3. Pandemic opportunities

- 3.1 The university should review real monetary pandemic savings (e.g., travel) to determine where ongoing savings may be found.
- 3.2 New ways of working should create opportunities for savings in space costs.
- 3.3 We should find the sweet spot with respect to face-to-face, hybrid, and online teaching and explore how that might enhance use of classroom space.
- 3.4 We need to establish standards on working from home, including how home office resourcing is managed.

BAC Survey - Executive Summary

The BAC survey for 2022-23 showed a moderate increase in respondents relative to the 2021-22 year, with 774 individual responses. When comparing the representation of the Dal community in the BAC survey relative to our Dec 2020 Be Counted Census, there was a similar representation of all equity-deserving groups, including respondents who self-identified as racialized, Mi'kmaq, African Nova Scotians, women, sexual orientation and gender identity minorities, and persons with disabilities. The share of survey respondents from these last two groups was substantially higher than the corresponding share in the Dalhousie Census.

- In general, priorities identified by faculty, staff and student respondents seemed consistent with those in previous BAC surveys. Faculty respondents once again highlight the need for more faculty appointments and research supports, staff respondents underscore the need to invest in training and support for staff and health and wellness, and students point to student financial support and health and wellness as their top two priorities.
- The only two priorities that appeared to have moderately consistent support across respondents, regardless of self-reported demographic, Campus or Faculty, are Health and Wellness and Student Financial Support.
- Digital infrastructure was included as a stand-alone option this year, and it was highlighted as a priority for several Faculties, surfacing to the top 5 priorities by the overall number of mentions. However, again, this was not consistent across all groups.
- Historically underrepresented respondents indicated the importance of investment in priorities that provide support, including accessibility, training -including experiential learning-, research or student financial support.
- Increased resources for infrastructure, particularly classroom renovations and online/hybrid program delivery, were considered important for 2 out of 10 staff, student, and faculty respondents.
- Many survey respondents also provided open feedback on other areas they considered should receive increased resources (n=135). Out of the various initiatives suggested, the most recurrent theme was that of job equity and fairness not just in terms of compensation - salaries, benefits, and pension, but also to address issues of job security for contract and part-time positions and workload for faculty and staff, particularly during and after the COVID-19 pandemic.

A graphical representation of the survey results can be found here: ([Budget Advisory Committee Survey 2022-23](#)).