



**BUDGET ADVISORY COMMITTEE**

**OPERATING BUDGET PLAN FOR 2011-12**

**(Report #4 for the 2011-12 Fiscal Year)**

**REPORT XLVI**  
**May 10, 2011**

The Budget Advisory Committee (BAC) was established by the President in 1992 to advise on budgetary matters. The current membership of the Committee includes: - Carolyn Watters (Chair), Vice-President, Academic & Provost –Tom Gill, Food Science - Tom Vinci, Philosophy - Rita Caldwell, College of Pharmacy – Josh Leon, Dean of Engineering – Katherine Sheehan, Assistant Vice-President, Human Resources - Ken Burt, Vice-President, Finance & Administration and Mike Porter (Student Representative). The Committee's resource persons are: Ian Nason, Assistant Vice-President (Financial Services), Elizabeth Lane, Director of Institutional Analysis and Research, and Susan Robertson, Director, Budgets and Financial Analysis. The Committee employs an open and consultative approach to budget discussion at the University. To date, the BAC has issued forty-five reports related to the University's operating budget.

# Table of Contents

	<u>Page</u>
SUMMARY OF RECOMMENDATIONS .....	i
I INTRODUCTION .....	1
II 2011-12 BUDGET RECOMMENDATIONS.....	2
III INVITATION FOR COMMENTS.....	7
IV OPERATING BUDGET REVENUE AND EXPENDITURE MODEL .....	8
 <b>APPENDICES</b>	
A BUDGET MODEL 2011-12 – LINE-BY-LINE DESCRIPTION .....	9
B INTERIM REPORT ON TUITION AND FACILITIES RENEWAL FEES FOR 2011-12.....	13

## Summary of Recommendations

This is the third report of the Budget Advisory Committee on the budget for 2011-12. This final report for 2011-12 recommends a balanced operating budget plan. The following recommendations contained in the report support the budget plan:

### **Tuition Revenue**

- 1) a) A 3% general tuition fee increase for all programs effective April 2011 (except as noted in b) and c) below)
  - b) Tuition fees in MD and DDS (including MD/MSc Oral and Maxillofacial Surgery) programs to increase by 10% and 14% respectively and Law by 6%. These fee adjustments will be effective for the fall 2011 term.
  - c) The international differential fee for undergraduate and non-thesis students to increase by 10% effective in the fall 2011 term.
  - d) An increase in the auxiliary fee for facilities renewal from \$45 per term to \$75 per term effective in the fall 2011 term. The revenue from the fee increase will support increased facilities renewal spending by the same amount.
- 2) The BAC recommends that the budget plan include increased tuition revenue of \$800,000 for 2011-12 based a year-over-year increase in enrolment of 175 students in fall 2011.

### **Strategic Initiatives**

- 3) The BAC recommends that the Strategic Initiatives fund be increased by \$2.4 million for a total of \$7.2 million and that the 2011-12 investments emphasize non-permanent allocations.

### **Further Measures to Eliminate the Budget Shortfall**

- 4) The BAC recommends a 1 % increase in Non-salary budgets in Faculty and Unit budgets and campus renewal.
- 5) The BAC is recommending that the President's Office identify \$450,000 (1.0%) in targeted reductions for 2011-12 from the list of areas that are normally exempt from annual budget reductions by policy.
- 6) In order to close the operating budget shortfall the BAC recommends budget reductions of 3.5% for all Faculties and other budget units.

### **Other Recommendations**

- 7) The BAC recommends that one-time funding be made available to supplement strategic initiatives in order to fund Faculty and Unit proposals for reorganizing academic and support service delivery.
- 8) The BAC recommends that Deans and Budget Unit Managers plan carefully given the uncertainties the University faces.

**Dalhousie University**  
**Budget Advisory Committee**  
**2011-12 Operating Budget Plan**

---

**I INTRODUCTION**

In March the Budget Advisory Committee (BAC) issued a Discussion Paper on the Operating Budget Plan for 2011-12. That report identified a preliminary budget shortfall of \$14.6 million based on levels of operating grant and tuition fees signaled by the Province, increased enrolment for 2011-12 and provision for expenditure adjustments relating to compensation (including increased pension contributions), utilities and non-salary items. In mid March the Province provided universities with further information on operating grant reductions and fees. The BAC reviewed this new information and prepared an interim report (March 30, 2011) with recommendations to the President on tuition and facilities renewal fees for 2011-12. The fee recommendations result in increased revenue to help close the preliminary shortfall and increase the annual investment in facilities renewal for learning and research space on campus.

Dalhousie has now been notified that the University will be granted short term relief for two years from the solvency payment requirements of the Pension Benefit Act. In fiscal year 2011-12 and 2012-13, the University operating budget will avoid annual solvency deficiency payments of \$7.0 million thereby reducing the preliminary shortfall in 2011-12 from \$14.6 million to \$7.6 million.

However, the BAC is mindful of the continuing uncertainty for fiscal year 2012-13 and beyond. In the absence of a memorandum of understanding between the government and Nova Scotia universities there is no information on operating grants and tuition beyond the current year.

Another area of uncertainty is enrolment. There are mixed views on university enrolment prospects in the years ahead. Some point to demographic trends as the reason why it will be challenging to maintain current enrolment levels. A recent study by the AUCC provides a more optimistic outlook citing improved participation rates by those in the 18 to 25 age group, the size and shape of labour markets going forward and the interest by international students in Canadian university programs.

The fiscal outlook for the next few years is most likely to include continuing pressure on Dalhousie's operating budget. The BAC believes that the prudent approach in the short term is to remain somewhat conservative in terms of revenue expectations (e.g. tuition revenue growth related to enrolment).

Investments in strategic initiatives must continue in order to address the University's strategic focus areas. The Committee's recommended budget plan includes growth in strategic initiatives funding of \$2.4 million in 2011-12 which is about half the average annual increase in funding for this program since its inception in 2003-04. As a supplement to strategic initiatives, one-time funding will be available to assist Faculties and units with the costs of reorganizing academic and support service delivery.

## II 2011-12 BUDGET RECOMMENDATIONS

The committee is recommending a balanced budget plan for 2011-12. This plan is supported by eight recommendations detailed in the sections below. The budget model on page 8 of this report reflects these recommendations.

### A. Government Grant

Although formal notification of government grant funding for 2011-12 has not been received the Province of Nova Scotia has confirmed a decrease in the Operating Grant to universities of 4% for 2011-12. The recommended budget includes a \$6.8 million decrease in Dalhousie's government grant funding for 2011-12.

A concern expressed by the BAC in recent years has been the practice by government of providing annual funding to universities in a lump sum in advance of the fiscal year. In April 2011 the Province returned to making regular monthly operating grant payments to universities thereby eliminating this concern.

During the past year discussions have been ongoing with the Province on medical school funding. The BAC has been advised that these discussions are nearing completion with major issues unresolved as of the date of this report.

### B. Tuition Revenue

#### i) Tuition fees

In mid March the government of Nova Scotia confirmed that universities would be able to increase tuition fees to a maximum of 3% effective April 2011. Fees for Law, Medicine and Dentistry programs would be exempted from the 3 % cap and fee increases for international students could also be considered. Auxillary fee increases will continue to be implemented based on the cost of the goods and services provided.

In order to meet Board deadlines for approval of fees in April the BAC issued an interim report on recommended tuition fee increases. The interim report contains a discussion of the Board-approved criteria for considering tuition fee increases and the recommended fee schedule for 2011-12 and is attached as appendix B to this report.

It is estimated that tuition revenue will increase by \$3.65 million in 2011-12 as a result of these fee recommendations. The following are the recommendations contained in the interim report.

#### **Recommendation #1**

**a) A 3% general tuition fee increase for all programs effective April 2011 (except as noted in b) and c) below)**

**b) Tuition fees in MD and DDS (including MD/MSc Oral and Maxillofacial Surgery) programs to increase by 10% and 14% respectively and Law by 6%. (Law students will also pay a new \$500 auxiliary fee. This new auxiliary fee will fund specific teaching and student support initiatives and has been endorsed by the Dalhousie Law Student Society. ) These fee adjustments will be effective for the fall 2011 term.**

**c) The international differential fee for undergraduate and non-thesis students to increase by 10% effective in the fall 2011 term.**

**d) An increase in the auxiliary fee for facilities renewal from \$45 per term to \$75 per term effective in the fall 2011 term. The revenue from the fee increase will support increased facilities renewal spending by the same amount.**

ii) Nova Scotia Student Bursary Program

The Province has indicated that the Nova Scotia Student Bursary Program will continue in the same fashion as in 2010-11 (i.e. bursaries for Nova Scotia students of \$1,283; and a bursary of \$261 for other Canadian students).

The recommended budget includes \$9.1 million in government funding for this program in 2011-12 as well as a corresponding expenditure for the bursary support which will be deducted from the tuition for eligible students. The program continues to benefit students through lower net tuition costs (ie tuition less Nova Scotia Student Bursary) but has no net impact on the University operating budget.

iii) Enrolment

The BAC XLV Report model assumed that enrolment would increase by 175 students over 2010-11 levels. This projection is based on the flow through of enrolments in second through fourth years from the increased entering classes in those years. Improved retention experience in recent years has also been considered.

Based on strong application data for 2011-12 the BAC has considered allowing for higher enrolment of first year students but has decided that the best course of action is to be cautious based on consideration of the following factors:

- Although the 175 student increase included in the recommended budget plan does not include an increase in the entering class from high school the university must be able to sustain the new from high school intake which has grown by over 200 students over the last three years. It is not clear what impact an improving economy will have on the recruitment of new students.
- In 2006-07, an unexpected dip in enrolment of 260 students (1.7%) resulted in a significant revenue shortfall and required a midyear budget reduction for all

Faculties and Budget units. The clear message from Dean's and budget managers was that it was better to plan conservatively for enrolment than to disrupt budget plans with an unexpected midyear cut.

**Recommendation #2**

**The BAC recommends that the budget plan include increased tuition revenue of \$800,000 for 2011-12 based a year-over-year increase in enrolment of 175 students in fall 2011.**

C. Investment Income (Endowment)

The recommended budget includes increased endowment income and spending of \$18.2 million. The 2011-12 allocations include increases for most endowments according to the University's endowment spending policy. The budget model also includes a supplement from the operating budget of \$700,000 to support endowment spending commitments for newer endowments to allow time for such endowments to recover from the market downturn in 2008 and 2009. The Endowment program supports student assistance, academic chairs and salaries, library and research costs.

D. Pension Contributions

The University has recently received confirmation that it will receive short term relief of the requirement to make solvency payments into the pension plan for a two year period. The recommended budget has been revised from the earlier model in BAC XLV and reflects a \$7.0 million reduction in the provision for compensation.

E. Strategic Initiatives

Since 2003-04 the University budget has included funding for investment in strategic areas. The following table provides a breakdown of the \$34.2 million in allocations since 2003-04:

	(000's)
<b>Base Allocations:</b>	
Research & Academic Strengths	<b>6,009</b>
Enrich Student Experience	<b>3,534</b>
Strengthen Enrolment (includes student assistance)	<b>4,994</b>
Campus Renewal	<b>11,318</b>
Renew Human Resources	<b>1,724</b>
Philanthropic Support	<b>1,800</b>
	<b>29,379</b>
<b>One time Allocations</b>	<b>4,798</b>
<b>Total</b>	<b>34,177</b>

Although 2011-12 is a difficult year, the BAC believes it is important to continue to invest in strategic areas at a lower level of increase of \$2.4 million (the average increase over the last eight years has been \$4.3 million). The Strategic Initiatives program is a mechanism that supports innovation and allows for investment in the University's strategic areas. The



President's Office has asked Deans and managers to submit proposals for investment in Faculties and units that align with the University's strategic direction.

\$4.8 million in Strategic Initiatives funding last year was not allocated on a permanent basis so is again available in 2011-12. The BAC is once again recommending that strategic investment emphasize non-permanent allocations in 2011-12.

### **Recommendation #3**

**The BAC recommends that the Strategic Initiatives fund be increased by \$2.4 million for a total of \$7.2 million and that the 2011-12 investments emphasize non-permanent allocations.**

#### F. Further Measures to Eliminate the Budget Shortfall

The BAC XLIV and XLV reports provided background on the budget pressures impacting the university for 2011-12 and future years. The welcome news of short term solvency relief reduces the pressure in 2011-12 by \$7 million. Despite the temporary relief, the 4% grant reduction and 3% cap in tuition fee increases in most programs requires more draconian measures to balance the 2011-12 budget. This section includes recommendations on the measures to achieve a balanced budget for 2011-12 and includes contributions from most sectors of the University.

##### i) Non- Salary Budgets

The University budget includes a non-salary component. Faculties and units have budget lines for items such as teaching materials, lab and office supplies. In prior years the budget has allowed for an inflationary lift on such costs of 2%.

In the BAC XLV preliminary model a 2 % increase was included for non-salary expenditures in Faculties and Units and for campus renewal. The BAC is now recommending that the increase be limited to 1% in 2011-12.

### **Recommendation #4**

**The BAC recommends a 1 % increase in non-salary budgets for Faculties and Units and campus renewal.**

##### ii) Expenditure Areas Exempt from Annual Reduction

There are a number of areas in the University budget traditionally protected from reduction either because the cost is determined externally (e.g. property taxes, electricity) or the expenditure line has been protected by policy (e.g. student assistance, campus renewal and library collections). Given the extraordinary pressures faced in 2011-12 the BAC XLV report concluded that all areas of the university should be reviewed for possible contribution to eliminating the shortfall.

The BAC has reviewed these areas and concluded that almost half of the \$90 million in costs are determined externally and cannot be reduced on a discretionary basis. However, the BAC is recommending a targeted reduction of \$450,000 (1%) from the remaining expenditures as a measure to reduce the shortfall for 2011-12. The President's Office will determine the areas where savings can be achieved.

#### **Recommendation #5**

**The BAC is recommending that the President's Office identify \$450,000 (1.0%) in targeted reductions for 2011-12 from the list of areas that are normally exempt from annual budget reductions.**

#### iii) Faculty and Unit Base Budget Reductions

In recent years differential cuts have been applied to Faculties, support units and some units that have received significant allocations from strategic initiatives. The principles on which differential treatment is based have been outlined in previous reports. While the BAC believes that the basis for differential reductions is sound, 2011-12 will be a particularly challenging year. The range of measures outlined in the preceding sections allows the recommended base reduction for Faculties and other budget units to be limited to 3.5%.

#### **Recommendation #6**

**In order to close the operating budget shortfall the BAC recommends budget reductions of 3.5% for all Faculties and other budget units.**

#### G. Other Recommendations

The BAC is aware that this level of reduction will be difficult for most units and exceeds the level of reduction required in recent years. It is important to note that the budget also includes estimated ERBA (Enrolment Related Budget Adjustments) distributions of \$3.8 million that will be available to assist many Faculties in 2011-12.

There may be circumstances where cost savings can be accomplished subject to the availability of one time resources for restructuring or reorganization. The University will carry forward surplus as a result of better than budgeted enrolment in 2010-11 and the BAC is recommending that a portion of these one-time funds be made available to Faculties and units where proposals for restructuring are approved by the President's Office.

#### **Recommendation #7**

**The BAC recommends that one-time funding be made available to supplement strategic initiatives in order to fund Faculty and Unit proposals for reorganizing academic and support service delivery.**

The BAC is mindful of the budget uncertainties facing the University in the years ahead. These initiatives relate to a number of key operating budget areas including unknown government funding, student enrolment and compensation, benefit and pension costs.

**Recommendation #8**

**The BAC recommends that Deans and Budget Unit Managers plan carefully given the uncertainties the University faces.**

**III COMMENTS INVITED**

Please send your comments on the recommendations in this report to Susan Robertson at [susan.robertson@dal.ca](mailto:susan.robertson@dal.ca)

Dalhousie University  
 Operating Budget Revenue and Expenditure Model for 2011-12  
 ( model line-by-line description is included in Appendix A)

<b>Assumptions</b>		
Government Grant Change		-4%
Tuition Revenue		
Fee Increases	see recommendation #1	
Enrolment Change	increase of 175 students	
Facilities Renewal fee Increase	\$30 per term increase	
Base Budget Reduction		3.5%
Nova Scotia Student Bursary Program	as per current program	
Compensation	provision with solvency relief	
Non Salary Inflationary Increase (included in lines 10 and 16)		1.0%
Energy Water Taxes and Insurance increase		5.0%

	Column 1	Column 2	Column 3
	Approved Budget 2010-11	Estimates and Recommendations	2011-12 Recommended Budget
<b>REVENUES - INCREASE( DECREASE)</b>			
1. Government Funding			
a) Operating Grant	177,851	(6,818)	171,033
b) Grant to support Nova Scotia Student Bursary	8,400	700	9,100
c) Facilities Grant	1,000		1,000
d) Other Government Grants	2,990		2,990
2. Tuition revenues	98,877		110,077
a) Enrolment Changes:			
i) 2010-11 Enrolment growth		6,750	
ii) 2011-12 Enrolment growth		800	
b) Fee increase 3%		2,496	
c) Additional Fee increases		1,154	
3. Endowment Income	17,454	720	18,174
4. Operating Interest Income	2,000	400	2,400
5. Facilities Renewal Fee	1,380	790	2,170
6. Indirect Costs of Research Funding	6,498	(185)	6,313
<b>TOTAL REVENUES - INCREASE (DECREASE)</b>	<b>316,450</b>	<b>6,807</b>	<b>323,257</b>
<b>EXPENDITURES - INCREASE (DECREASE)</b>			
7. Compensation *	232,950	3,784	236,734
8. Student Assistance			
a) Operating Support	10,155		10,155
b) Nova Scotia Student Bursary (see line 1(b))	8,400	700	9,100
c) Endowment Support *	5,469	96	5,565
9. Library Acquisitions	6,511	6	6,517
10. Non-Salary (net of recoveries) *	31,694	851	32,545
11. Energy, Water, Taxes and Insurance	14,836	742	15,578
12. Facilities /Space	2,103		2,103
13. Non Space Equipment	2,533		2,533
14. Budget Unit Adjustments			
a) Strategic Initiatives	4,798	2,406	7,204
b) Distribution of ERBA to Faculties (estimate)		3,800	3,800
c) Operating costs LSRI		1,843	1,843
d) Base budget reduction		(7,910)	(7,910)
e) Items normally exempt from annual reductions		(450)	(450)
15. Faculty/Unit Revenue	(19,500)		(19,500)
16. Campus Renewal	14,901	939	15,840
17. Contingency	1,600		1,600
<b>TOTAL EXPENDITURES - INCREASE (DECREASE)</b>	<b>316,450</b>	<b>6,807</b>	<b>323,257</b>
<b>SURPLUS (SHORTFALL)</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* these lines include endowment supported expenditures

## **BUDGET MODEL 2011-12 - LINE-BY-LINE DESCRIPTION**

The Revenue and Expenditure Model for 2011-12 on page 8 incorporates known changes and estimates for the University's operating revenue and expenditure lines as well as recommendations to balance the budget. The following briefly explains how the table functions. Column 1 is the base operating revenue and expenditure budget for 2010-11. The figures in Column 2 include estimates, assumptions and recommendations for changes in revenues and expenditures for 2011-12. Column 3 is the recommended budget model for 2011-12. For example, line 11 of the model shows the 2010-11 budget for energy, water, taxes and insurance of \$14,836,000; the projected increase for this budget line is an adjustment of \$742,000 (column 2) for a total of \$15,578,000 as shown in Column 3.

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

Line 1(a) of the model includes a 4% decrease in the operating grant from the Province of Nova Scotia based on information provided by the Government in mid March. The University has not yet received detailed confirmation of individual grant amounts for 2011-12.

The Province has confirmed that there will be no change to the Nova Scotia Student Bursary program in 2011-12. The amount on line 1(b) is an estimate of the funding for the program based on current program structure and enrolment levels. The program provides a bursary for Nova Scotia students of \$1,283 (full time); and a bursary of \$261 for other Canadian students.

Line 8(b) is the bursary budget for the same amount.

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

Line 1(d) reflects no change in other provincial grant funding.

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

Line 2(a)(i) is an increase in tuition revenue of \$6,750,000 resulting from higher than budgeted enrolment in 2010-11.

Line 2(a)(ii) provides for increased enrolment of 175 students based on the flow through from increased student numbers in the previous two years and planned increases in select programs.

Line 2(b) and (c) includes estimated increased tuition revenues from rate increases included in recommendation 1 in this report.

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

The model includes both endowment income and expenditure in 2011-12 for established and new endowments based on the University's endowment spending policy. The endowment expenditures, which include a supplement from the operating budget (see section C on page 4), are distributed in the budget lines as follows:

	<u>2010-11</u>	<u>2011-12</u>
	('000's of dollars)	
Compensation - Line 7	5,339	5,424
Student Assistance - Line 8	5,469	5,565
Library Acquisitions - Line 9	210	215
	<u>11,018</u>	<u>11,204</u>
Non-Salary - Line 10		
Endowment Management Expense	1,785	1,844
Faculty administered Student Assistance	2,623	2,978
General and Research Support	2,728	2,848
	<u>7,136</u>	<u>7,670</u>
	<u>18,154</u>	<u>18,874</u>

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

Operating interest income is projected to increase by \$400,000 in 2011-12 based on current interest rate and cash flow projections.

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

The model includes a \$30 per term increase in student fee for facilities renewal (see recommendation 1). A corresponding increase has been included in the amount available for spending on Campus Renewal on line 16.

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

The model assumes a decrease in the Federal Indirect Cost of Research Grant based on confirmed funding for 2011-12.

7. **Compensation (Line 7)**

Line 7 of the budget model includes the annualization of 2010-11 increases and a provision for salary, benefit and pension costs for 2011-12. The line is net of savings resulting from solvency relief on pension contributions of \$7.0 million.

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

The budget model includes no increase to the operating component (line 8(a)) of the student assistance budget. Allocations to this budget will be considered through Strategic Initiatives.

Line 8(b) includes bursary support for students from the Nova Scotia Student Bursary Program. (\$1,283 in bursary support for full-time Nova Scotia students in 2010-11 and \$261 in bursary support for other full-time Canadian students.) See line 1(b) for funding amount from the province which offsets the cost on this line directly.

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

The budget model assumes no increase to the library acquisitions line for 2011-12.

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

The budget model includes an inflationary increase of 1% for the operating component of non-salary budgets.

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

This budget line includes an increase of \$742,000 for 2011-12 which includes estimated costs for Natural Gas based on current rates as well as known increases in electricity and water. Estimates of tax and insurance costs are also included.

12. **Facilities (Line 12)**

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

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

This budget model assumes no change to this line.

14. **Budget Unit Adjustments (Line 14)**

The budget model assumes increased funding for strategic expenditures of \$2.4 million (line 14(a)). \$4.8 million in funding last year was not allocated on a permanent basis so is again available in 2011-12. No allocation of funding to the various strategic areas has been made at this stage.

Tuition revenue changes from enrolment are distributed to Faculties through the ERBA (Enrolment Related Budget Adjustment) formula with a 60% distribution level to faculties. Exact calculations of adjustments to Faculty budgets through the ERBA calculation have not yet been finalized. Line 14 (b) is estimate of the ERBA to be distributed to Faculties in 2011-12 of \$3.8 million.

The completion of the new Life Science Research Institute building on the corner of College and Summer Streets will result in increased operating costs for the University. This is reflected in line 14(c).

The Operating Budget plan for 2011-12 includes a recommended base budget reduction of 3.5% to all Faculties and budget Units (line 14(d)). The plan also includes \$430,000 in targeted reductions from areas normally exempted from annual budget reductions (line 14(e)).

15. **Faculty/Unit Revenue (Line 15)**

Significant cost recoveries for salary and non-salary items are netted directly in lines 7 and 10 above. Line 15 includes other base revenue generated by Faculties and budget units (e.g. tuition revenue from ERBA exempt programs that is retained by Faculties). While no change is assumed on this budget line, these sources of revenue provide an important means by which Faculties deal with annual budget reductions.

16. **Campus Renewal (Line 16)**

This model includes a 1% inflationary increase for the Campus Renewal budget as well as an increase of \$790,000 from the Facilities Renewal Fee revenue. (see line 5 above)

17. **Contingency (Line 17)**

There is no change on this expenditure line which currently represents 0.5% of the University operating budget.



**Budget Advisory Committee**  
**Interim Report on Tuition and Facilities Renewal Fees**

**Background**

The BAC Report XLV describes the major factors influencing development of the University's operating budget for 2011-12. Most significant is the announcement by the Provincial Government that operating grants to Nova Scotia universities will be reduced by 4% in 2011-12. This translates into a \$7 million revenue loss. The universities have also been notified that tuition fee increases are capped at 3% with the exception of programs in Law, Medicine and Dentistry. The Minister of Labour and Advanced Education has also noted that increases in international student fees could exceed 3% based on unique circumstances.

The revenue budget constraints coupled with expenditure pressures projected for compensation, utilities and other non-salary items in 2011-12, result in a preliminary budget shortfall of \$14.6 million (see Operating & Expenditure model on page 6 of BAC XLV). In BAC XLV the Committee has identified a range of budget balancing measures that must be considered to eliminate the shortfall. The recommendations in this interim report address tuition and facilities renewal fees and represent one part of the budget plan for the coming year. The recommendations below have been developed in the context of the fiscal framework for 2011-12 and the Board-approved policy on setting tuition fees.

The recommendations are summarized as follows:

- A. A 3% general tuition fee increase for all programs effective April 2011 (except as noted in B and C below)
- B. Tuition fees in MD and DDS (including MD/MSc Oral and Maxillofacial Surgery) programs to increase by 10% and 14% respectively and Law by 6% plus a \$500 auxiliary fee. This new auxiliary fee will fund specific teaching and student support initiatives and has been endorsed by the Dalhousie Law Student Society. These fee adjustments will be effective for the fall 2011 term.
- C. The international differential fee for undergraduate and non-thesis students to increase by 10% effective in the fall 2011 term.
- D. An increase in the auxiliary fee for facilities renewal from \$45 per term to \$75 per term effective in the fall 2011 term. The revenue from the fee increase will support increased facilities renewal spending by the same amount.

The BAC will issue another report in the coming weeks detailing the budget plan for 2011-12 and will include these recommendations. The recommended fee schedule for 2011-12 is found in Appendix A.

## **Discussion of Recommended Fee Increase**

The Board of Governors established five criteria for determining tuition fees (comparative fees at other universities, relative costs of offering the program, student demand/impact of any existing differential fees on enrolment levels, prospective career earnings for graduates, and the provision of student assistance). This section examines these criteria as they relate to the recommended increases.

### **A. General Fee Increase**

Provincial policy reducing tuition fees over the last 7 years has improved Dalhousie's relative fee placement for all programs (Appendix B). With the exception of those fees addressed in B and C below, the BAC recommends that all other tuition fees increase by 3% effective April 2011 in accordance with the cap as communicated by the Province of Nova Scotia.

### **B. Professional Programs**

The following is a more detailed discussion of the five criteria relating to the recommended increases for Law, Medicine (MD) and Dentistry (DDS and MD/MSc Oral and Maxillofacial Surgery programs)

**Based on these criteria BAC is recommending the following tuition increases for 2011-12:**

	<b><u>Approved Fee 2010-11</u></b>	<b><u>Recommended Fee 2011-12</u></b>	
Law	11,666	12,366	(+500 auxiliary fee*)
Medicine (MD)	13,818	15,200	
Dentistry (DDS)	14,074	16,050	

\* New auxiliary fee as proposed by Faculty of Law and supported by the Dalhousie Law Student Society.

BAC believes the following points are relevant to its recommendations in this regard:

- Tuition fee comparisons show that other Universities have applied significant increases to Law (average of 23.3%), DDS (18.1%) and MD (16.5%) programs since 2006-07 (Appendix C). Ontario Universities in particular have approved significant increases.
- Even with the N.S. bursary support, fees for many Dalhousie programs are the highest or close to the highest in Canada (Appendix B). Law and MD programs are slightly below the average and the DDS program is significantly less than the average.
- A detailed study of Costs and Revenues by Faculty in 2004-05 showed that the Faculties of Law, Medicine and Dentistry are supported by other parts of the university given their cost

structures. There has been no change in the cost/revenue structure since 2004-05 and hence these Faculties continue to be supported by other areas.

- Application data for the past 3 years (Appendix D) show that demand continues to be strong for those programs.
- Career earnings potential for graduates of these programs remain attractive (see Appendix E).
- The increases in student financial assistance in recent years have been funded through the operating budget and new endowments and other gifts.

**Law, Medicine & Dentistry Student Assistance from Operating, Endowment and Annual Givings Accounts**

('000's of dollars)

	<u>2006-07</u> <u>TOTAL</u>	<u>2010-11*</u> <u>TOTAL</u>	
Law	1,013	1,846	82.2%
Medicine	863	1,023	18.5%
Dentistry	<u>197</u>	<u>213</u>	8.1%
	<u>2,073</u>	<u>3,082</u>	48.7%

\* Figures exclude student support from the Provincial Nova Scotia Bursary program

- Representatives of the Dalhousie Law Student Society have advised of their support for an increase in fees to fund specific initiatives in the Faculty of Law.

**C. International Differential Fees**

- **BAC recommends that the international differential fee for undergraduate and Non-thesis graduate students increase by 10% (from \$7,260 to \$7,990), 7% of which will be applied to cover the cost of improved services and support for international students.** The implementation of the additional 7% increase is subject to discussion with of the Department of Education.
- Tuition Fee comparisons (Appendix F) support this level of increase. Fees in other jurisdictions have increased while international students choosing to study in Nova Scotia have benefited from the Provinces tuition strategy (i.e. fees have been frozen for the last four years).

**D. Facilities Renewal**

**The Budget Advisory Committee recommends an increase in the facilities renewal fee from \$45 to \$75 per term for full-time students.**

The February 2001 report on the Board’s Facilities Renewal Strategy Committee recommended a number of measures to ramp up annual spending for facilities renewal (maintenance). At that time annual spending was \$2.6 million and by 2010-11 has grown to \$13.2 million. In 2005 the need to continue increased spending in the facilities renewal area was re-affirmed by the Board’s Long Term Financial Planning Committee. The Committee recommended that spending should increase by \$1 million per annum from the operating budget in order to address the severe challenges in upgrading Dalhousie facilities.

There has been solid progress in this area although the annual expenditure of \$13.2 million represents less than 50% of the amount determined by industry standards for a physical plant the size and scope of Dalhousie’s. This standard is 2% of replacement cost which for Dalhousie is approximately \$28 million p.a.

In 2001 the University implemented a student fee as one means of funding the increased investment in facilities renewal. The facilities renewal fee is currently set at \$45 per term for full time students and contributes \$1.4 million a year to support renewal expenditures. The table below shows the development of the fee, revenue and expenditure budgets over the last decade.

<b><u>Summary of Facilities Renewal Fee and Expenditures</u></b>			
	<b><u>2001-02</u></b>	<b><u>2006-07</u></b>	<b><u>2010-11</u></b>
Term Fee (FT)	15	42	45
Revenue (\$000)	353	1,230	1,380
Expenditure (\$000)	2,584	5,721	13,226

The pressures on the budget for 2011-12 are outlined above and in the BAC reports released in December 2010 and February 2011. An increase from \$45 to \$75 per term will provide \$700,000 in increased funding for the facilities renewal expenditure program in order to support the targeted growth of \$1 million.

Dalhousie University  
Proposed Tuition and Facilities Renewal Fees for 2011-2012  
( Effective April, 2011 unless otherwise noted)

**\* NOTICE TO READER:** The Province of Nova Scotia has confirmed it will provide additional operating grant assistance to universities in 2011-2012 for tuition relief to students. All Nova Scotia students and other Canadian students will be eligible for a bursary. The examples below shows the impact of the bursary for Nova Scotia students and for Other Canadian students enrolled for a full course load. (bursary amounts will be prorated for students taking less than a full course load.) As the province has not confirmed the bursary amounts for 2011-12 the examples use the 2010-11 bursary amounts.

<b>EXAMPLE:</b>	Nova Scotia student	Other Canadian student
<b>Undergraduate Arts Student</b>		
Tuition	6,210.00	6,210.000
Bursary	(1,283.00)	(261.00)
Tuition net of bursary	<u>4,927.00</u>	<u>5,949.00</u>

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

	2010-2011		2011-2012	
	Approved		Proposed	
	Fees (see note * above)	Per Billing Hour	Fees (see note * above)	Per Billing Hour
	Program	\$	Program	\$
<b>I UNDERGRADUATE</b>				
Architecture, Community Design		210.00		216.30
Arts and Social Sciences		201.00		207.00
Computer Science ( incl. Informatics)		228.00		234.80
Dentistry				
Dentistry	14,074.00		16,050.00	
Dental Hygiene (Diploma)	7,530.00		7,756.00	
Dental Hygiene (Degree)		254.00		261.60
Engineering		228.00		234.80
Health Professions				
Health Services Administration		228.00		234.80
Health Science, Nursing and Kinesiology		234.00		241.00
Pharmacy		241.00		248.20
Recreation & Health Promotion		234.00		241.00
Social Work		222.00		228.70
Law <sup>1</sup>	11,666.00		12,366.00	
Management				
Commerce Co-Op		230.00		236.90
Management & Public Administration		202.00		208.10
Medicine				
MD <sup>1</sup>	13,818.00		15,200.00	
Post-Graduates	2,498.00		2,573.00	
Science		228.00		234.80
<b>II GRADUATE</b>				
<b>Masters</b>				
Architecture and Planning				
Architecture		242.00		249.30
Post Professional	7,254.00		7,473.00	
Environmental Design Studies	7,254.00		7,473.00	
Planning		254.00		261.60
Planning Studies	7,254.00		7,473.00	
Arts and Social Sciences	6,381.00		6,573.00	
Computer Science	7,254.00		7,473.00	
Dentistry - MD/MSc (Oral and Maxillofacial), MSc Prosthodontics, Periodontics <sup>1</sup>	14,481.00		16,509.00	
Engineering, Applied Science	7,254.00		7,473.00	
Electronic Commerce	8,042.00		8,283.00	
Health Informatics	8,042.00		8,283.00	
Health Professions				
Applied Health Services Research	6,476.00		6,670.00	
Clinical Vision Science	7,860.00		8,096.00	
Health Promotion, Leisure Studies	7,254.00		7,473.00	
Health Administration		244.00		251.30

<sup>1</sup> Increase effective for the Fall 2011 term

**\* PLEASE SEE NOTICE TO READER (PAGE 1) ABOUT THE PROVINCIAL BURSARY PROGRAM IMPACT ON NET FEES PAID BY THE STUDENT**

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

	2010-2011 Approved		2011-2012 Proposed	
	Fees (see note * above) Per Billing Hour	Program	Fees (see note * above) Per Billing Hour	Program
<b>Health Professions (cont'd)</b>				
Human Communication Disorders, MSc Audiology, MSc Speech Language Pathology ( Yrs 1&2)	9,110.00		9,384.00	
Human Communication Disorders, MSc Audiology, MSc Speech Language Pathology ( Yr 3)	7,548.00		7,774.00	
Kinesiology and Nursing	7,860.00		8,097.00	
Pharmaceutical Sciences	9,108.00		9,381.00	
Occupational Therapy (Post Professional), Physiotherapy (Rehabilitation Research)	9,108.00		9,381.00	
Occupational Therapy & Physiotherapy <sup>2</sup> Social Work	13,017.00	235.00	13,017.00	242.10
Law	8,944.00		9,212.00	
<b>Management</b>				
MBA Corporate Residency	19,000.00		19,570.00	
Environmental Studies	6,453.00		6,648.00	
Library and Information Studies		268.00		276.00
Public Administration		213.00		219.40
Resource and Environmental Management		213.00		219.40
Marine Affairs	6,453.00		6,648.00	
<b>Medicine</b>				
Community Health & Epidemiology	7,860.00		8,097.00	
Medicine - Except Community Health & Epidemiology	7,254.00		7,473.00	
Science	7,254.00		7,473.00	
<b>Doctorate</b>				
Arts and Social Sciences	6,699.00		6,900.00	
Computer Science	7,581.00		7,809.00	
Engineering, Applied Science	7,581.00		7,809.00	
Law	9,249.00		9,528.00	
Nursing	8,187.00		8,433.00	
Science	7,581.00		7,809.00	
<b>Other</b>				
Qualifying, Visiting or Special Graduate Students		241.00		248.20
Continuing Fee - All Programs	1,986.00		2,046.00	
<b>III INTERNATIONAL STUDENT DIFFERENTIAL FEE <sup>1</sup></b>				
All Programs (except Graduate- thesis based)	7,260.00		7,990.00	
Graduate -thesis based	5,190.00		5,346.00	
<b>IV FACILITIES RENEWAL FEE <sup>1</sup></b>				
Full-time (per term)	45.00		75.00	
Part-time (per term)	15.00		25.00	

Note: Fees are not listed for Premium Fee programs

<sup>1</sup> Increase effective for the Fall 2011 term

<sup>2</sup> Fees for these programs are frozen for 2011-12 pending review

Survey of Tuition fees for Entering Students at Selected Canadian Universities  
2010-11 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)	Canadian Students (net of \$261 bursary)	Dal Rank (#1 is highest)																	
<b>UNDERGRADUATE</b>																					
<b>Arts</b>	4,747	14	5,769	1	4,766	4,518	5,177	5,238	4,710	2,963	5,150	5,159	5,090	5,216	5,214	5,230	5,230	5,188	5,668	5,482	2,550
<b>Dental Hygiene</b>	6,247	2	7,269	2	--	4,970	9,796	--	--	5,920	--	--	--	--	--	--	--	--	--	--	--
<b>Engineering</b>	5,557	10	6,579	9	5,390	5,422	5,522	5,238	5,460	3,888	7,892	8,743	6,760	10,095	5,214	8,874	10,242	6,697	5,668	6,482	2,550
<b>Management</b>	4,777	13	5,799	13	4,766	4,819	5,177	5,238	6,630	3,466	6,651	--	6,230	5,216	6,147	12,128	--	5,362	5,668	5,482	2,550
<b>Nursing</b>	5,737	3	6,759	3	4,766	4,857	6,902	5,238	5,325	3,614	5,150	5,159	5,090	6,998	5,214	5,225	--	5,188	5,668	5,482	2,550
<b>Pharmacy</b>	7,393	4	8,415	4	--	8,437	5,177	--	7,050	3,940	--	--	--	12,856	--	--	14,556	--	--	--	2,550
<b>Science</b>	5,557	2	6,579	2	4,766	4,970	5,177	5,238	4,905	3,496	5,150	5,159	5,090	5,216	5,214	5,230	5,230	5,188	5,668	5,482	2,550
<b>Social Work</b>	5,377	2	6,399	2	4,766	4,518	--	5,238	--	3,733	5,150	--	5,090	--	5,214	--	5,230	5,188	5,668	--	2,550
<b>GRADUATE</b>																					
<b>Occupational Therapy</b>	11,734	1	12,756	1	--	6,194	6,072	--	--	4,938	8,112	8,031	--	8,195	--	9,054	--	6,602	--	--	--
<b>Masters in Arts</b>	5,098	11	6,120	11	4,950	4,180	3,643	5,440	3,213	4,125	6,009	6,022	7,020	6,621	4,785	6,258	6,624	6,298	5,668	5,562	3,030

Foot Notes:

Note: Amounts in table do not include auxillary fees.

(1) The tuition for students in 2nd year and higher increases in Management and Engineering programs.

(2) In Year one and two of a Nursing degree, students are required to complete 48 credits and usually enroll in an Arts or Science Undergrad Program. Years three and four, students are enrolled in the Nursing Program and are required to complete 81 credits to graduate. The tuition shown for Nursing is the average costs of the four years.

(3) Social Work and Occupational Therapy are offered only in French.

(3)

Comparison of Law, Medicine and Dentistry Tuition Fees for 2010-11 with 2006-07  
for Entering Canadian Students

APPENDIX C (updated since the original report was released on March 30th)

	Law			Medicine			Dentistry		
	2006-07	2010-11	% change increase (decrease)	2006-07	2010-11	Change increase (decrease)	2006-07	2010-11	Change increase (decrease)
<b>Dalhousie<sup>(1)</sup>:</b>									
<b>Nova Scotia students</b> (net of \$1,283 automatic bursary)	11,666	10,383	-11.0%	13,818	12,535	-9.3%	14,074	12,791	-9.1%
Rank (1 is the highest)	3	8		6	8		6	8	
	of 15	of 15		of 13	of 13		of 8	of 8	
<b>Other Canadian students</b> (net of \$261 automatic bursary)	11,666	11,405	-2.2%	13,818	13,557	-1.9%	14,074	13,813	-1.9%
Rank (1 is the highest)	3	8		6	7		6	7	
	of 15	of 15		of 13	of 13		of 8	of 8	
<b>Victoria</b>	7,721	8,341	8.0%	n/a	n/a		n/a	n/a	
<b>UBC</b>	9,364	10,135	8.2%	14,280	15,457	8.2%	14,280	15,457	8.2%
<b>Alberta<sup>(2)</sup></b>	8,840	9,943	12.5%	10,388	11,714	12.8%	17,194	19,630	14.2%
<b>Calgary<sup>(3)</sup></b>	10,500	11,976	14.1%	9,591	10,950	14.2%	n/a	n/a	
<b>Saskatchewan<sup>(4)</sup></b>	6,840	8,070	18.0%	11,036	12,276	11.2%	32,000	32,960	3.0%
<b>Manitoba<sup>(5)</sup></b>	8,475	8,619	1.7%	7,595	7,500	-1.3%	13,595	15,343	12.9%
<b>McMaster<sup>(3)</sup></b>	n/a	n/a		11,411	15,143		n/a	n/a	
<b>Western</b>	10,530	14,326	36.0%	15,149	17,722	17.0%	18,468	25,125	36.0%
<b>Windsor</b>	9,180	12,480	35.9%	n/a	n/a		n/a	n/a	
<b>Toronto<sup>(6)</sup></b>	17,280	23,508	36.0%	16,531	18,424	11.5%	19,386	26,375	36.1%
<b>York</b>	12,960	17,631	36.0%	n/a	n/a		n/a	n/a	
<b>Queens</b>	9,678	13,170	36.1%	14,175	18,228	28.6%	n/a	n/a	
<b>Ottawa</b>	9,180	12,489	36.0%	14,630	18,117	23.8%	n/a	n/a	
<b>McGill<sup>(7)</sup></b>	4,914	5,668	15.3%	10,499	13,224	26.0%	10,483	13,224	26.2%
<b>UNB<sup>(8)</sup></b>	8,646	9,032	4.5%	n/a	n/a		n/a	n/a	
<b>Memorial</b>	n/a	n/a		6,250	6,250	0.0%	n/a	n/a	
<b>Average (excluding Dal)</b>	9,579	11,813	23.3%	11,795	13,750	16.6%	17,915	21,159	18.1%

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) Law fee includes auxiliary fee of \$2500. These fees are retained by the Faculty.
- (2) There are program differential fees included for Law (\$4,421) and Medicine (\$4,421). Dentistry fee includes a Clinical fee and a Clinical Operations fee.
- (3) Medicine is a three year program, fee shown is total fee for three years divided by four.
- (4) The top 15 Saskatchewan Dentistry students pay \$14,960. All other students pay the fee indicated.
- (5) The Law tuition rate includes a \$4,200 surcharge.
- (6) Tuition includes library and laboratory supplies and services.
- (7) Fees shown are for out of province students.
- (8) Law includes a supplemental fee of \$3,550.

<b>2011-12 Recommended Dalhousie Tuition (net of Provincial Bursary)</b>			
	Law	Medicine	Dentistry
<b>Nova Scotia students</b> (\$1,283 bursary)	11,583	13,917	14,767
Dalhousie rank (1 is the highest fee) *	8	7	7
	of 15	of 13	of 8
<b>Other Canadian students</b> (\$261 bursary)	12,605	14,939	15,789
Dalhousie rank (1 is the highest fee) *	5	7	5
	of 15	of 13	of 8

\* rank assumes no change in the provincial bursary program in 2011-12 and compares with 2010-11 fees at other universities.



Appendix D

**Dalhousie University**  
**Applications, Offers and Registrants (in first year)**  
**for DDS, LLB and MD Degrees from 2008/09 to 2011/12\***

	Fall 2008				Fall 2009				Fall 2010				Fall 2011
	Applications Processed	Total Offers	Registered **	Registered as a % of Applications	Applications Processed	Total Offers	Registered **	Registered as a % of Applications	Applications Processed	Total Offers	Registered **	Registered as a % of Applications	Applications Processed
Doctor of Dental Surgery	292	41	36	12.3%	266	42	36	13.5%	284	42	38	13.4%	274
Bachelor of Laws	1,343	354	152	11.3%	1412	391	163	11.5%	1662	381	188	11.3%	1671
Doctor of Medicine	695	142	102	14.7%	787	139	104	13.2%	879	180	108	12.3%	735

\* for fall 2011 Offers and Registration data is not complete and therefore not shown

\*\* is the 1st year enrolment in that degree as of December 1 for each year

Source: Office of the Registrar

**Earning Potential - Graduates of Law and Medicine Programs**

**2010 Comparative National Salary Ranges for Legal Associates** <sup>1</sup>

<b>Firm Size</b>	<b>Bar Admissions 2009</b>	<b>Bar Admissions 2002 and Earlier</b>
Solo - Nine	\$60,000	\$90,000
10-49	\$65,000	\$130,000
In-House Senior Counsel	\$85,000	\$140,000
National	\$62,000	\$100,000

**Average Gross Fee-for-Service Payment per Physician Who Received at  
 Least \$60,000 in Payments by Physician Specialty and Province. 2008-2009** <sup>2</sup>

	<u>Average Amounts</u> <sup>3</sup>	
	Nova Scotia	Canada
Family Physicians	\$209,432	\$229,177
Specialty Physicians	\$389,401	\$397,534

1 Source: National survey of legal associates conducted by Canadian Lawyer published September 2010.

2 Source: National Physician Database, 2008-2009.

3 These amounts are gross before overhead expenses.

Appendix F

**International Tuition Fees at Selected Universities (2010-11)**  
 (fee shown is for entering student in an Arts Program)

	Tuition Fees		Differential	Dalhousie Rank (#1 is the highest out of 14)
	Canadian Students	International Students		
<b>Dalhousie University</b>				
Undergrad (and Non-Thesis Graduate)	6,030	\$13,290	\$7,260	12
Graduate - Masters	6,381	\$11,571	\$5,190	9
Graduate - PhD	6,699	\$11,889	\$5,190	9
<b>University of British Columbia</b> <sup>(1)</sup>				
Undergrad	4,518	\$21,118	\$16,600	
Graduate - Masters	4,180	\$7,344	\$3,020	
Graduate - PhD	4,180	\$7,344	\$3,020	
<b>University of Alberta</b>				
Undergrad	5,177	\$17,995	\$12,818	
Graduate - Masters	3,643	\$7,286	\$3,643	
Graduate - PhD	3,643	\$7,286	\$3,643	
<b>University of Calgary</b>				
Undergrad	5,238	\$17,836	\$12,598	
Graduate - Masters	5,440	\$12,347	\$6,907	
Graduate - PhD	5,440	\$12,347	\$6,907	
<b>University of Manitoba</b>				
Undergrad	2,963	\$10,369	\$7,406	
Graduate - Masters	4,125	\$8,250	\$4,125	
Graduate - PhD	4,125	\$8,250	\$4,125	
<b>McMaster University</b>				
Undergrad	5,150	\$13,563	\$8,413	
Graduate - Masters	6,009	\$14,076	\$8,067	
Graduate - PhD	6,099	\$14,076	\$7,977	
<b>University of Western Ontario</b>				
Undergrad	5,159	\$15,530	\$10,371	
Graduate - Masters	6,022	\$13,670	\$7,648	
Graduate - PhD	6,022	\$13,670	\$7,648	
<b>University of Toronto</b>				
Undergrad	5,216	\$23,478	\$18,262	
Graduate - Masters	6,621	\$15,316	\$8,695	
Graduate - PhD	6,621	\$15,316	\$8,695	
<b>Queen's University</b>				
Undergrad	5,230	\$18,730	\$13,500	
Graduate - Masters	6,258	\$12,366	\$6,108	
Graduate - PhD	6,258	\$12,366	\$6,108	
<b>Waterloo University</b>				
Undergrad	5,230	\$18,110	\$12,880	
Graduate - Masters	6,624	\$16,188	\$9,564	
Graduate - PhD	6,624	\$16,188	\$9,564	
<b>University of Ottawa</b>				
Undergrad	5,188	\$15,815	\$10,627	
Graduate - Masters	6,298	\$15,689	\$9,390	
Graduate - PhD	6,298	\$15,689	\$9,390	
<b>McGill University</b> <sup>(2)</sup>				
Undergrad	5,668	\$14,462	\$8,794	
Graduate - Masters	5,668	\$14,462	\$8,794	
Graduate - PhD	6,204	\$12,976	\$6,772	
<b>University of New Brunswick</b>				
Undergrad	5,482	\$12,232	\$6,750	
Graduate - Masters	5,562	\$9,450	\$3,888	
Graduate - PhD	5,562	\$9,450	\$3,888	
<b>Memorial University</b>				
Undergrad	2,550	\$8,800	\$6,250	
Graduate - Masters	3,030	\$3,936	\$906	
Graduate - PhD	2,049	\$2,661	\$612	

(1) Most graduate students are eligible for a \$3,260 scholarship.

(2) As of Sept 2007, all international doctoral students registered full-time pay the same tuition fees as Quebec doctoral students. International students are charged the full rate shown above, then credited by an amount equivalent to the international supplement. All full time international doctoral students are eligible unless their fees are being paid directly by an external source (i.e. governments, agencies, corporate sponsors, fellowships that include direct payment of tuition).