



BUDGET ADVISORY COMMITTEE

OPERATING BUDGET PLAN FOR 2013-14

REPORT L
April 24, 2013

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 – Martha Crago, Vice-President, Research – Tom Vinci, Philosophy – Rita Caldwell, College of Pharmacy – Josh Leon, Dean of Engineering – Heather Sutherland, Assistant Vice President, Ancillary Services – Ken Burt, Vice-President, Finance & Administration and Taylor Thompson (Student Member). The Committee's resource persons are: Ian Nason, Assistant Vice-President (Financial Services), Michael O'Sullivan, Acting 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-nine reports related to the University's operating budget.

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The 2013-14 Recommended Operating Budget Plan – In Brief

The BAC XLIX Report – A Discussion Paper on the 2013-14 Operating Budget, identified a shortfall in revenue of \$17.6 million. This shortfall was based on revenue and expenditure factors, some of which are known and some that are assumed.

In arriving at the \$17.6 million shortfall the budget model in the report (BAC XLIX) included a 3% increase in tuition fees for all programs and in the international differential fee. This Report (BAC XL) includes no further adjustment to fees.

The Committee has held various consultations and deliberated on the potential measures leading to a recommended balanced operating budget plan for the next year.

This Report provides discussion on the recommendations to close the \$17.6 million gap and these are summarized as follows:

	<u>\$ Million</u>
• Base reductions to	
– Faculties, service units and other areas	8.5
– Strategic Initiatives Fund	1.3
– Energy (heating fuel)	0.8
• Forgone increase in Facilities Renewal	1.0
• Use of one-time surplus funds	<u>6.0</u>
TOTAL	<u>\$17.6</u>

Dalhousie University
Budget Advisory Committee
2013-14 Operating Budget Plan

Preface

In late February the Budget Advisory Committee released a draft report on the Operating Budget Plan for 2013-14. The recommendations in the Report were discussed at a series of campus consultation sessions held in March. In the intervening period since the report was released the financial outlook for 2013-14 continues to evolve.

At the end of March the Provincial Department of Labour and Advanced Education confirmed the distribution of institutional operating grants for 2013-14 and Dalhousie's grant will be \$ \$727,000 less than the amount included in the earlier BAC model. In addition, a continuing disruption in offshore natural gas supply will negate the potential for cost relief in the University's 2013-14 heating bill. Countering these unfavourable developments are positive trends in a couple of areas. Early application and student contact data could translate into a modest enrolment growth in September. Secondly, investment returns in the last two quarters have been strong and this experience will improve the financial position of the pension plan heading into 2013-14.

A balanced budget plan will be brought forward by the President in the coming weeks and will reflect adjustments in these items as appropriate.

The remainder of this report is as presented in the draft dated February 27, 2013.

I INTRODUCTION

The Discussion Paper on the 2013-14 Operating Budget for the University (BAC XLIX) included a model of operating revenues and expenditures for the coming year and a preliminary assessment of the budget situation – the result of which was a \$17.6 million shortfall. That Report identified factors influencing the outlook for 2013-14 which are:

- a 3% (\$4.9 million) reduction in the government grant;
- annual pension contributions are expected to increase – provisional estimate of \$4 million pending completion of an actuarial valuation; and
- a likely stall in enrolment growth.
- escalating operating costs.

The BAC XLIX Report detailed these and other revenue and expenditure changes and posed a number of questions around possible measures to address the shortfall. Consultations with the University Community are well underway and various presentations have been made to the Board, Senate, Dean's Council, the Dalhousie Student Union and a webinar was conducted in January. In addition the BAC has received written input from students, faculty, and staff for which the Committee is grateful. The input received to date from all contributors has focused on the challenges faced by the University and the possible measures to address the preliminary shortfall. The BAC has considered this feedback in making the recommendations contained in this report.

II **ACHIEVING A BALANCED BUDGET PLAN FOR 2013-14**

The balance of this report is devoted to detailing the BAC's recommendations for a 2013-14 balanced budget plan and addressing medium term (i.e. 2014-15 and 2015-16) budget scenarios. A description of the revenues and expenditures projected giving rise to the \$17.6 million preliminary shortfall are described in the previous BAC XLIX report and are included in this report as Appendix A. The Budget Model on page 7 of this report (line-by-line description in Appendix B) is a balanced budget plan that reflects these recommendations.

The information and discussion contained in this report reflects the financial activities of Dalhousie excluding the finances of the former Nova Scotia Agricultural College. The operation of the Agricultural campus is funded under separate agreement and its 2013-14 budget will be considered separately.

1. **Tuition Revenue and Facilities Renewal Fee**

Tuition revenue will change year over year as a result of increases or decreases in either enrolment or tuition fee rates.

Enrolment

Key factors impacting Dalhousie's enrolment are demography and recruitment and retention. Demographic trends in Atlantic Canada indicate an immediate and sharp decline in the 18 – 24 year age cohort. The trends are similar in other parts of the country although the decline is a year or two into the future. Hence, Dalhousie must continue to pursue an aggressive recruitment program locally, nationally and abroad. The Table on page 2 of Appendix A provides high level data on enrolment over the last five years. The recruitment of new undergraduate students from high school, attracting transfer students as well as retention of students are important elements of maintaining or growing Dalhousie's enrolment. Growth in the numbers of new undergraduates from other provinces and countries coupled with a modest improvement in retention rates have bolstered Dalhousie enrolments in recent years. The BAC supports the continuation of recruitment and retention initiatives.

The Enrolment Management Committee has looked at one scenario that would see the University maintain close to steady state enrolment over the next few years. The tuition revenue budget is based on enrolment at the 2012-13 level.

Tuition Fees

The President requested that the BAC review the Board's current Tuition Fee Policy. The review process continues although tentative conclusions reaffirm many of the existing criteria used in setting tuition fees at Dalhousie. Given the magnitude of the preliminary budget shortfall the BAC is formally recommending a 3% increase in tuition fees. This \$3.6 million increase was built into the preliminary model.

Recommendation #1:

The BAC recommends a 3% general tuition fee increase for all regular programs and the international differential fee effective April 1, 2013. Note that fees for students in the MSc Occupational Therapy and Physiotherapy programs will be frozen at 2006-07 levels.

The Committee also considered fee adjustments beyond 3% for programs in Law, Medicine and Dentistry and international differential fees as these are exempt from the 3% limit imposed by the Memorandum of Understanding between Nova Scotia Universities and the Province. In view of the fee policy review happening concurrent with the 2013-14 budget process, the Committee concluded that the policy review should be completed as a priority. Therefore, the BAC is not recommending any further increase to Law, Medicine, and Dentistry and international differential fees beyond the 3% general increase recommended in this budget.

The BAC continues to monitor fee levels at other universities in a range of programs and comparative fee information is contained in Appendix C.

Facilities Renewal Fee

The annual facilities renewal fee is one means of funding upgrades to University facilities. It is important to continue to grow this institutional capacity over time and the BAC is therefore recommending an increase in the facilities renewal fee of 3%. This will generate \$79,000 in revenue.

Recommendation #2:

The BAC recommends an increase of 3% in the auxiliary fee for facilities renewal from \$77.25 to \$79.50 per term and the Facilities Renewal budget will be adjusted by a similar amount.

Appendix D is the proposed tuition fee schedule for 2013-14. Consultations on tuition fees are scheduled in March in advance of the presentation of the recommended fees to the Board of Governors for approval in April.

Nova Scotia Student Bursary Program

The Nova Scotia Student Bursary program is a provincial government initiative that provides a bursary to all Canadian students studying at a university in Nova Scotia. The program is funded by annual government grants to universities and currently provides a bursary of \$1,283 to Nova Scotia students enrolled full-time and \$261 for out of province Canadian students. Dalhousie has not received confirmation (or otherwise) of the continuation of the Nova Scotia Student Bursary Program.

2. Energy, Water, Taxes and Insurance

The University has incurred lower heating costs since converting to natural gas in October 2010. However, in December natural gas costs increased significantly due to a decrease in gas supply from offshore production facilities. This has been compounded by the extreme cold temperatures in late January which caused a demand spike. The recent price increases are expected to return to

more moderate levels in the near term. Although the BAC is recommending that the base budget be scaled back by \$800,000 in 2013-14, this area will require continued monitoring.

Recommendation #3:

As one measure to achieve a balanced budget the BAC recommends an \$800,000 decrease in the base budget for heating fuel costs.

The preliminary model in the BAC XLIX report included provision for a 4.5% (\$686,000) increase in this budget (which includes electricity, water and insurance costs in addition to heating costs) based on recent cost escalation experience. The combination of the \$800,000 decrease in heating costs and the \$686,000 escalation in pricing results is a net decrease of \$114,000 in this budget line.

It should also be noted that the Energy budget includes a provision to pay for the capital cost of energy saving initiatives over time. Once the capital costs of the various projects are paid the savings will accrue to the University energy budget.

3. Facilities Renewal

Renewing Dalhousie's facilities has been an area of focus in the annual budget process over the last decade. By 2012-13 the base budget for facilities renewal has grown to \$15.3 million, a \$13 million increase since 2003. This represents solid progress towards a target spend of \$30 million p.a. (\$30 million represents 2% of replacement value of facilities, a standard suggested for public entities like Dalhousie.) A \$1.0 million increase in the facilities renewal budget would require an additional budget reduction to Faculties and service units of 0.4% in addition to the sizable reduction recommended later in this report. The BAC does not believe it is appropriate to increase Facilities renewal by \$1.0 million this year despite to the Board's Long term Financial Planning Committee recommendation.

The 3% increase in the student fee for Facilities Renewal (recommendation #2) will be available to support increased facilities renewal project expenditures.

Recommendation #4:

The BAC recommends that the \$1.0 million increase in Facilities Renewal be forgone for 2013-14.

4. Strategic Initiatives

The history of strategic initiatives funding is set out in the table below. In recent years, the BAC has recommended that a portion of the annual base budget available for strategic initiatives be allocated for non permanent initiatives. This approach provides flexibility in the budget to address future pressures.

		Total Funding Available for Strategic Initiatives	Non Permanent Initiatives Funded
(000's of dollars)			
2009-10		7,705	4,246
2010-11		9,288	4,798
2011-12		7,204	4,738
2012-13		4,738	3,380
2013-14	Recommended	2,038	TBD

The BAC recognizes that strategic initiative investments are important in spurring innovation and transition to new approaches for delivery of programs and services. The BAC also recognizes that the level of funding for this program must be carefully scrutinized in tough financial times. The BAC has reflected on these two perspectives and is recommending that the fund be reduced from \$3,380,000 to \$2,038,000 in 2013-14. This provides some budget relief, leaves a measure of flexibility for future years and, importantly, allows continued investment in initiatives, albeit, at a greatly reduced level. The BAC recommends the allocation to non-permanent initiatives again for 2013-14.

Recommendation #5:

The BAC recommends a \$1.342 million decrease in the funding available for strategic initiatives in 2013-14. The BAC also recommends that the remaining funds of \$2.038 million be allocated to non-permanent initiatives.

5. Base Budget Reductions

The BAC has concluded that there is no way to avoid significant reductions in budgets in 2013-14 as a result of the 3 % reduction in government funding, the additional cost of employer pension contributions and rising costs.

After considering the other measures to reduce the potential budget shortfall identified in this report, Faculty and service unit budgets will need to be reduced by 3.5% (\$8.249 million) in 2013-14. The BAC has recommended differential treatment between service units and Faculties in past years but has concluded that equal treatment is necessary in 2013-14 given the severity of the gap that must be closed.

University budget reductions have always focused on Faculties and service units whereas a group of other budget lines (Appendix E) have normally been protected from reductions. The BAC has heard feedback that all areas of the University budget should contribute to the solution for 2013-14. Also this is the third consecutive year of significant reductions for Faculties and service units

(total of 9.4% for the 3-year period 2011-2014) hence reductions to other areas must be considered. The BAC has identified reductions in selected areas totaling \$240,000 as follows:

- Non-Space equipment - \$75,000 (3%)
- Student Assistance - \$101,000 (1%)
- Library Acquisitions - \$64,000 (1%)

The Budget Advisory Committee is recommending base budget reductions totaling \$8.489 million for 2013-14.

Recommendation #6:

The BAC recommends budget reductions of 3.5 % for all Faculties and service units (\$8.249 million). The BAC also recommends \$240,000 in reductions to the Non Space Equipment (\$75,000), Student Assistance (\$101,000) and Library Acquisitions (\$64,000) budgets.

6. Previous Years Surplus and Pension Stabilization Fund

In 2012 a plan was established whereby \$5.9 million in operating surplus accumulated over the previous decade was earmarked for budget challenges and uncertainty in future years. In past years a pension stabilization fund was also established to moderate the impact of significant adjustments to employer pension contributions. The 2013-14 year clearly presents a severe fiscal challenge and use of one-time surplus/stabilization funds is an important measure to achieve a balanced budget plan.

The BAC is cautionary in recommending the use of surplus/stabilization funds given the one-time nature of these sources. The use of one-time sources in this manner must be supplanted by new revenue sources or expenditure reductions in the following years in order to address structural shortfalls as the University budget rolls forward from one year to the next. The 2013-14 budget reductions recommended for Faculties and units would be significantly higher if the \$6.0 million was not available.

Further discussion on multi-year scenarios is contained in Section IV. The BAC is recommending the use of \$6 million in one-time surplus/stabilization funds in 2013-14.

Recommendation #7:

The BAC recommends that \$6.0 million in previous year's surplus/stabilization fund be used as a budget balancing measure in 2013-14.

III BUDGET MODEL 2013-14

Dalhousie University Operating Budget Revenue and Expenditure Model 2013-14

Assumptions

Government Grant Change	-3%
Tuition Revenue	
Fee Increase	3%
Enrolment Change	flat
Facilities Renewal fee Increase	3%
Endowment Income and Expenditures	No change assumed
Base Budget Reduction	3.5%
Compensation	as per collective agreements
Non Salary Inflationary Increase (included in lines 11)	2.0%
Energy Water Taxes and Insurance	\$800 decrease net of 4.5% price increase

	2012-13	2013-14	
	Approved Budget	Change	Preliminary Outlook
REVENUES - INCREASE(DECREASE)			
1. Government Funding			
a) Operating Grant	164,000	(4,920)	159,080
b) Grant to support Nova Scotia Student Bursary	9,454		9,454
c) Program Expansion Grants	5,033		5,033
d) Facilities Grant and other targetted grants	1,080		1,080
2. Tuition revenues	120,396		124,908
a) Enrolment Changes:			
i) Enrolment growth previous year		900	
ii) Enrolment growth this year			
b) Fee increase 3%		3,612	
c) Fee increase- additional			
3. Endowment Income	19,959		19,959
4. Operating Interest Income	2,100	350	2,450
5. Facilities Renewal Fee	2,630	79	2,709
6. Indirect Costs of Research Funding	6,275		6,275
7. One time use of previous years surplus		6,000	6,000
TOTAL REVENUES - INCREASE (DECREASE)	330,927	6,021	336,948
EXPENDITURES - INCREASE (DECREASE)			
8. Faculty and Unit Budget Allocations			
a) Compensation			
i) Salary and Benefits Costs	234,029	9,700	243,729
ii) Pension Shortfall Contribution	4,500	4,000	8,500
b) Non-Salary (net of recoveries)	36,152	605	36,757
c) Faculty/Unit Revenue	(24,250)		(24,250)
d) Budget Unit Adjustments			
i) ERBA adjustment (estimate for 12-13)		300	300
ii) Base budget reduction		(8,249)	(8,249)
Total Faculty and Unit Budget Allocations	250,431	6,356	256,787
9. Student Assistance			
a) Operating Support	10,155	(101)	10,054
b) Nova Scotia Student Bursary (see line 1(b))	9,454		9,454
c) Endowment Support	8,952		8,952
10. Library Acquisitions	6,554	(64)	6,490
11. Operating costs -new Buildings		1,282	1,282
12. Energy, Water, Taxes and Insurance	15,238	(114)	15,124
13. Non Space Equipment	2,533	(75)	2,458
14. Strategic Initiatives	3,380	(1,342)	2,038
15. Facilities Renewal	15,300	79	15,379
16. Campus Renewal- Long term debt/Rent	7,330		7,330
17. Contingency	1,600		1,600
TOTAL EXPENDITURES - INCREASE (DECREASE)	330,927	6,021	336,948
SURPLUS (SHORTFALL)	-	-	-

IV MULTI-YEAR SCENARIOS

With the 3.5% budget reduction recommended in this report for 2013-14, Faculties and service units will have suffered cuts of 9.4% over the three year period 2011-14. Over this same period Dalhousie enrolments have grown by 4.3% (700 students). This has resulted in less government funding per student.

At the commencement of deliberations on the 2013-14 budget, it was apparent to the Committee that a balanced budget plan would likely need to be addressed in a multi-year context. The chart below shows the relationship of government grants and budget reductions at varying levels in order to achieve a balanced budget in 2014-15 and 2015-16. For example, a grant increase of 4% in both 2014-15 and 2015-16 would require base reductions of 2.2% and 1.0% respectively (total of 3.2%). In a modest 2% grant increase scenario base reductions of 3.5% and 2.4% (total of 5.9%) would be required in 2014-15 and 2015-16 respectively.

Budget Reduction Scenarios under Various Government Grant Increase Scenarios		
Government Grant Increase	Across the Board Budget Reduction ⁽¹⁾	
	2014-15	2015-16
1%	4.2%	3.1%
2%	3.5%	2.4%
3%	2.9%	1.7%
4%	2.2%	1.0%
5%	1.5%	0.3%
⋮		
7.3%	0.0%	

(1)The percentages in the table represent the budget reduction necessary to all Faculties and Service units to cover inflationary and other costs not met by government grant levels shown on the left of the table. The percentages are based on the following assumptions for both years and assume that no other measures are taken to address the increased costs:

Tuition and Facilities Renewal Fee Revenue		
Fee Increase		3.0%
Enrolment Change		flat
Compensation,Pension and Benefits according to collective agreements or estimates. Pension costs according to contribution rates estimated for 2013-14		
Non Salary Inflationary Increase		2.0%
Price increase for Utilities Costs		4.5%
Facilities Renewal Expenditure Increase		\$1.0 million
One time use of surplus/reserve in 2013-14		\$2.0 million

The cumulative effect of the reductions to date (9.4%) and these two scenarios for 2014-15 and 2015-16 would be a:

- 15.3% cumulative reduction in a 2% grant increase scenario
- 12.6% cumulative reduction in a 4% grant increase scenario

The chart highlights the imperative of increased government grant revenue in 2014-15 and beyond. The current MOU states that the Province commits to “. . . increasing operating grants by a funding stability mechanism in order to ensure stability and predictability.” Work is currently underway with government and the other universities in Nova Scotia to develop a funding mechanism that meets the objectives set out in the MOU.

V COMMENTS INVITED

Please send your comments on the recommendations in this report to BAC@dal.ca

EXCERPT FROM THE BUDGET ADVISORY REPORT XLIX
Dated January 10, 2013

REVENUES

1. Provincial Operating Grants

The Province of Nova Scotia has announced a 3 % reduction in operating grants to universities for 2013-14. Individual university grants have not been confirmed but it is estimated that this will mean a \$4.9 million decrease in Dalhousie's grant. This will be the third consecutive year of grant reductions and the 2013-14 grant will be approximately \$16.6 million less than it was in 2010-11.

Nova Scotia universities have a Memorandum of Understanding (MOU) with the Province that provides for a 3 % cap on tuition fee increases and provides for confirmation of the grant for the university system by December 31 for the next fiscal year. The MOU also states that the Province commits to "increasing operating grants by a funding stability mechanism in order to ensure stability and predictability" of funding to the universities in 2014-15. The agreement allows that a new formula will be developed to allocate the provincial grant among universities and work is underway in conjunction with the Province to achieve this.

The government grant is the largest source representing 54.3% (\$179.6 million) of University operating revenues. The continued uncertainty around future funding arrangements makes planning beyond 2013-14 extremely difficult.

2. Tuition Revenues and Student Fee for Facilities Renewal

Tuition revenues are determined by student enrolments and tuition fee rates. The Provincial MOU limits tuition fee increases to a maximum of 3.0% in 2013-14 except for programs in Law, Medicine and Dentistry and the differential fee for international students. The preliminary budget model in this report includes a 3% tuition increase for students (international and Canadian) in all programs and in the Facilities Renewal Fee. The 3 % fee increase is estimated to generate \$3.7 million in additional revenue in 2013-14.

The second factor determining tuition revenues is enrolment. The following table shows Dalhousie's total, international and first-year undergraduate enrolments for the past five years.

	Head Count Enrolments*		
	Total Enrolment	International Enrolment	New Undergraduate students from High School
2008-09	15,367	1,184	2,090
2009-10	15,999	1,422	2,131
2010-11	16,693	1,757	2,307
2011-12	17,146	2,091	2,269
2012-13	17,331	2,313	2,178

* Does not include Faculty of Agriculture

The 2012-13 operating budget had assumed only a small increase in tuition revenue from enrolment increases based on agreements with the Province to expand class sizes in nursing and medicine. In fact, domestic student enrolment has declined slightly whereas international student enrolment has grown for a net increase of 70 students. This change generates increased tuition revenue of \$800,000.

There has been much discussion about the demographic trend locally and nationally towards smaller high school graduating classes. To date the University has been able to maintain and even grow enrolments through recruiting efforts and in particular by increasing the number of students coming from abroad.

Although total enrolment has increased, the intake of new from high school undergraduate students has declined for the second consecutive year over this period. The size of the incoming class is important as it drives tuition revenues for three or more years as new students continue their studies.

The Budget Advisory Committee has reviewed preliminary enrolment projections for 2013-14 and at this stage of budget planning has not provided for any change in tuition revenue as a result of projected enrolments for the Fall of 2013. As the year progresses and more information becomes available (e.g. information on applications) the BAC will review this projection.

3. Federal Indirect Cost of Research Grant

There has been no recent announcement on the status of this federal grant which supports the indirect costs of research in the operating budget (\$6.3 million in 2012-13). The preliminary model for 2013-14 assumes no change in funding.

EXPENDITURES

1. Faculty and Staff Compensation

Collective agreements are in place for the majority of employees, and the pattern of settlements for other groups is known. Therefore, there is certainty in the estimated increase of \$9.7 million in salary, pension (based on current 2012-13 contribution rates) and benefit costs for the 2013-14 fiscal year.

As required by legislation, the University must have an actuarial valuation prepared on the pension plan assets and liabilities not later than March 31st, 2013. A preliminary estimate of the pension plan financial position indicates the need to provide for an increase in contributions as a result of more conservative liability assumptions (e.g. improved mortality) and lower investment income projections.

Based on this information \$4 million has been earmarked in the preliminary budget model for additional pension shortfall contributions in 2013-14. Employee contributions to the pension plan are capped at a specified level. The University matches these employee contributions and makes extra contributions over and above these matched amounts. These extra (i.e. shortfall) contributions received by the operating budget will increase from \$4.5 million to \$8.5 million in 2013-14.

2. Student Assistance

A review of undergraduate financial assistance (scholarships and bursaries) was undertaken in 2012, which resulted in a number of changes to be implemented over the coming years commencing with the 2013-14 academic year. The process going forward will include a more multi-faceted applicant assessment process, strategic annual scholarship distribution aligned with the University's enrolment opportunities and priorities, and improved coordination of departmental and centralized scholarship distribution.

3. Energy, Water, Taxes and Insurance

The preliminary budget includes an increase of 4.5 % (\$686,000) in utility costs based on the recent history of price increases. In the period since the University converted from bunker C fuel oil to natural gas (October 2010), gas pricing has remained low and relatively stable. This fall a change in the source of gas has resulted in significant price increases. Pricing is expected to return to previous levels and will be monitored going forward for implications on the energy budget.

The model also plans on the reinvestment of savings from energy conservation initiatives to pay for the capital costs of those projects over time.

4. Enrolment Related Budget Adjustments

ERBA is a formula that the University uses to allocate funding to Faculties based on Enrolment changes in the preceding year. The formula is intended to distribute roughly 60% of the tuition revenue to Faculty budgets as a result of enrolment changes.

In the last three years Faculties have benefited from increased budget allocations of \$8.1 million through ERBA (Attachment B). These additional resources assist Faculties with the higher costs associated with teaching a larger enrolment but are also a means by which they are able to cope with annual budget reductions. The modest increase in 2012-13 enrolment will translate into an estimated ERBA adjustment of \$300,000 for next year.

5. Operating Costs of New Buildings

In the 2013-14 year the University will commission two new buildings. Oceans researchers and students will benefit from the addition of a 76,000 sq. ft. complex at the west end of the Life Sciences Centre connected by an atrium with the oceanography wing. The LeMarchant Street Mixed Use Building is due to open in February 2014 with the top five floors dedicated to residence accommodations and the bottom two floors providing space for a variety of student services.

The additional costs of utilities, cleaning and maintenance of this new campus space (net of costs supported by residence and other revenue sources) are estimated at \$1.28 million.

6. Facilities Renewal

The University operates 4.8 million in gross square footage space in more than 100 buildings on campus. Industry standard indicates the University should be investing in facilities renewal at an annual level based on 2% of the replacement values of these properties. This equates to \$30 million annually to maintain this space for the use of future students, faculty and staff. In November 2006 the Board's Long Term Financial Planning Committee recommended that the University increase its investment by \$1 million every year until the target was reached.

Apart from the \$1 million annual increase, each time a new building is commissioned base funding is added to the Facilities Renewal budget for the long term maintenance renewal of the building (see section 5 on page 4).

The University is currently spending \$15.3 million annually on the upkeep of facilities.

Notes to Budget Model (page 7)

These notes have been prepared to provide the reader with background in understanding the nature of the revenues and expenditures included in each of the lines in the budget model. Information on the estimates, assumptions and recommendations for 2013-14 are also described.

Revenues

Government Funding (line 1)

Line 1 includes the provincial operating grant from the Province of Nova Scotia (line 1 a)), as well as program expansion (line 1 c)) and targeted grants (line 1d)). The province has recently announced a 3% decrease in operating grants for the Nova Scotia University System. The model assumes that Dalhousie's operating grant will be reduced by \$4.9 million (3%) in 2013-14. The province has not confirmed funding amounts for 2013-14.

Line 1 b) is the grant supporting the Nova Scotia Bursary Program. The estimate of the funding for the program and the offsetting expenditure (line 9b)) are based on current program structure and enrolment levels. The province has not confirmed the continuation of the program or any changes to the program structure for 2013-14.

Tuition Revenues (Line 2)

Changes in tuition revenues (including the international differential fee) are generated by enrolment changes and fee rate changes:

(a) Enrolment: The model includes revenue from higher than budgeted enrolment in 2012-13 of \$900,000 (line 2(a) i)). It

assumes no change in year-over-year enrolments in 2013-14 (line 2(a) ii))

(b) Fee rates : The model (line 2b) includes annual increases in tuition fees of \$3.6 million (3%) for all programs and in the differential fee for international students.

Endowment Income (Line 3)

Once the budget is finalized, it will include the investment income required from to support expenditures against the University's approximately 1,200 established endowments. Endowment expenditures will continue to be supplemented by \$700,000 from the operating budget in 2013-14. For information the 2012-13 endowment expenditures are included in the budget lines as follows:

	000's
Compensation Costs- Line 8 a)	5,827
Student Assistance - Line 9 c)	8,952
Library Acquisitions - Line 10	225
	<hr/>
	15,004
Non-Salary - Line 8 b)	
Endowment Management Expense	2,501
General and Research Support	3,154
	<hr/>
	5,655
	<hr/>
	20,659

Operating Interest Income (Line 4)

This line includes operating interest income based on current interest rates and cash flow projections. Operating interest income is assumed to increase by \$350,000 in 2013-14 based on current cash flow and interest rates.

Student Fee for Facilities Renewal (Line 5)

The student fee for Facilities Renewal is will increase by 3% as provided for in the MOU. The funds generated from this increase will be used to support Facilities Renewal projects (line 15).

Indirect Costs of Research Grant (Line 6)

This line includes the federal grant received from the Federal Government to support the Indirect Costs of Research at the same level as 2012-13. For 2012-13, the University estimates that the operating budget includes approximately \$30 million in costs such as lighting and heating for research space, salaries for staff that provide technical or administrative research support, training costs for workplace health and safety, and the administrative costs associated with industry liaison activities. Funding for the program in 2013-14 has not been confirmed.

One Time Use of Previous Year's Surplus/Stabilization Fund (Line 7)

This line includes \$6.0 million that will be drawn from prior year's surplus/pension stabilization fund as a one-time measure to balance the budget for 2013-14.

Expenditures**Faculty and Service Unit Budget Allocations (Line 8)**

This section includes the components of the budget allocations to Faculty and Service Units.

Compensation (line 8(a)): The budget model includes the estimated costs of progression increases (CDIs, steps, etc.), and scale and benefit increases for all employee groups according to collective agreements which are in place until July 2014 for most employee groups.

The University is required to file an actuarial valuation of the pension plan with the superintendent of pensions as of March

31, 2013. This model includes a provision for \$4.0 million increase in the pension shortfall contribution based on a recent estimate of the funding requirements for the plan in 2013-14. (This budget line is shown net of direct salary and benefit recoveries)

Non-Salary Expenditures (Line 8(b)):

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 budget model includes an inflationary increase of 2% for most components of the non-salary budget except where indicated below. (This budget line is shown net of direct cost recoveries)

Faculty and Service Unit Revenues (Line 8(c)):

This line includes other revenue sources that are managed by Faculties and other budget units. Such revenues would include revenue from full cost recovery programs and services provided to external parties. This revenue is not projected to change in the model but will be considered for potential increase by Faculties/units as reductions are applied to their base operating budgets.

Budget Unit Adjustments (Line 8(d)): The following items are adjustments that will be made to Faculty and unit budgets in 2013-14.

ERBA (line 8(d)(i)): This is a preliminary estimate of additional budget allocations to Faculties in 2013-14 as a result of enrolment changes in 2012-13 over 2011-12.

Base Budget Reduction (line 8(d)(ii)): The recommended budget model for 2013-14 includes base budget reductions of 3.5 % for Faculties and Service units.

Student Assistance (Line 9)

Lines 9 a) and c) in the model are operating and Endowment student assistance expenditures totaling \$19.0 million for 2013-14. The model includes a recommended 1% budget reduction in the operating portion of the budget for student assistance.

Line 9 b) includes \$9.5 million in assistance to students that is provided through the Nova Scotia Bursary program. The model assumes that the program will continue to be funded by the province and assumes no change in the current bursary amounts.

Library Acquisitions (Line 10)

This line includes the costs of library acquisitions including electronic media. The model recommends a 1% budget reduction in Library Acquisitions for 2013-14.

Operating Costs New Buildings (Line 11)

The costs of operating University buildings are included in the other lines in this budget model. This line represents the estimated additional cost of utilities, cleaning and maintenance for new buildings that will become operational. (Oceans Excellence, LeMarchant multi use building)

Utilities, Taxes and Insurance (Line 12)

Line 12 includes estimated costs for natural gas, electricity, water, tax and insurance and projects funded over time by energy savings. The BAC has recommended an \$800,000 reduction in the base budget from ongoing savings in heating costs as a result of the conversion to natural gas. Partially offsetting these savings is an escalation in the pricing of other utilities and insurance which are

expected to cost an additional 4.5% in 2013-14. (\$686,000).

Non Space Equipment (Line 13)

Line 12 is a central pool of funding that is allocated to Faculties and Units to support teaching and other equipment purchases. A 3% reduction has been recommended in this line.

Strategic Initiatives (Line 14)

This pool of funding is allocated to Faculties and other budget units by the President's office to support new initiatives. The budget model includes a \$1.34 million reduction in base funding for the University Strategic Initiatives program. \$2.04 million will be available to fund initiatives in 2013-14.

Facilities Renewal (Line 15)

The budget model includes a \$79,000 increase in funding for Facilities Renewal from the student fee for facilities renewal (line 5).

Campus Renewal (Line 16)

This line includes the costs of debt service and rental requirements for University space. The budget model assumes no change in these costs in 2013-14.

Contingency (Line 18)

This line is the annual allocation for contingency items. The budget is currently set at less than 0.5% of the overall budget.

TUITION FEE SURVEYS (2012-13)

Undergraduate Arts Tuition Fees - Atlantic Universities (2012-13)

University	Tuition and Auxillary fees Less Provincial Bursary ⁽¹⁾		Approved Tuition Fee
	Nova Scotian Students (\$1,283 bursary)	Other Canadian Students (\$261 bursary)	
Mt. Allison	7,651	7,651	7,095
Acadia	7,051	8,073	7,058
UNB	6,454	6,454	5,857
St. Francis Xavier	6,205	7,227	6,583
Kings	6,198	7,220	6,396
UPEI	6,096	6,096	5,150
Dalhousie	6,047	7,069	6,396
Moncton	6,002	6,002	5,292
St. Thomas	5,641	5,641	4,945
Mount Saint Vincent	5,513	6,535	5,890
Saint Mary's	5,583	6,605	5,970
CBU	5,210	6,232	6,010
Memorial	3,060	3,060	2,550

(1) In addition to the Approved Tuition Fee (see grey box to right) students pay mandatory auxillary fees including fees such as Dental and Health Plans, Campus Renewal, recreation, bus passes etc.). For students at Nova Scotia universities tuition costs are reduced by an automatic bursary of \$1,283 (\$261 for other Canadian students) from the provincial government.

Survey of Tuition fees for Entering Students at Selected Canadian Universities
2012-13 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	Dal Rank (#1 is highest)	Other Canadian Students	Dal Rank (#1 is highest)																	
	(net of \$1,283 bursary)		(net of \$261 bursary)																		
UNDERGRADUATE																					
Arts	5,113	13	6,135	2	4,959	4,700	5,269	5,333	5,070	3,076	5,624	5,633	5,557	5,695	5,693	5,706	5,708	5,665	6,155	5,857	2,550
Dental Hygiene	6,707	2	7,729	2	--	5,170	9,969	--	--	6,147	--	--	--	--	--	--	--	--	--	--	--
Engineering	5,974	12	6,996	8	6,244	5,484	5,620	5,333	6,000	3,888	9,205	10,196	7,885	11,775	5,693	10,344	11,586	7,812	6,155	6,857	2,550
Management	5,149	13	6,171	8	4,959	6,965	5,269	5,333	7,050	4,122	7,757	--	7,267	5,695	7,170	14,141	--	6,254	6,155	5,857	2,550
Nursing	6,166	3	7,188	2	4,959	5,053	7,026	5,333	5,700	3,753	5,624	5,633	5,557	7,642	5,693	5,706	--	5,665	6,155	5,857	2,550
Pharmacy	6,388	5	7,410	5	--	7,854	5,620	--	7,620	4,227	--	--	--	14,994	--	--	16,943	--	--	--	2,550
Science	5,974	2	6,996	1	4,959	4,700	5,269	5,333	5,310	3,630	5,624	5,633	5,557	5,695	5,693	5,706	5,708	5,665	6,155	5,857	2,550
Social Work	5,785	2	6,807	1	4,959	4,700	--	5,333	--	3,876	5,624	--	5,557	--	5,693	--	5,708	5,665	6,155	--	2,550
GRADUATE																					
Occupational Therapy	11,734	1	12,756	1	--	6,444	6,180	--	--	5,127	8,773	9,366	--	8,863	--	9,777	--	7,701	--	--	--
Masters in Arts	5,488	11	6,510	7	5,150	4,349	3,708	5,538	3,447	4,283	7,008	6,511	7,666	7,160	4,785	6,258	7,026	7,074	6,155	5,934	3,030

Footnotes:

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 cost of the four years.

(3) The tuition for students in 2nd year and higher increases in Management program.

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

(5) Includes a \$1,000 Engineering Program Fee.

**Comparison of Law, Medicine and Dentistry Tuition Fees for 2012-13
for Entering Canadian Students**

	Law 2012-13	Medicine 2012-13	Dentistry 2012-13
Dalhousie ⁽¹⁾ :			
Nova Scotia students (fee reduced by \$1,283 for NS Bursary)	13,001	14,830	15,730
Dalhousie rank (1 is the highest fee)	7 th of 15	7 th of 13	7 th of 8
Other Canadian students (fee reduced by \$261 for NS Bursary)	14,023	15,852	16,752
Dalhousie rank (1 is the highest fee)	7 th of 15	7 th of 13	6 th of 8
Victoria	8,678	n/a	n/a
UBC	10,545	16,082	16,082
Alberta ⁽²⁾	10,121	11,925	19,985
Calgary ⁽³⁾	12,193	11,148	n/a
Saskatchewan	9,900	13,890	32,960
Manitoba ⁽⁴⁾	8,949	7,787	18,928
McMaster ⁽³⁾	n/a	17,444	n/a
Western	16,709	20,670	29,305
Windsor	14,557	n/a	n/a
Toronto ⁽⁵⁾	27,420	19,546	30,763
York	20,564	n/a	n/a
Queens	15,357	21,261	n/a
Ottawa	14,568	21,132	n/a
McGill ⁽⁶⁾	6,155	14,363	14,363
UNB ⁽⁷⁾	9,407	n/a	n/a
Memorial ⁽⁸⁾	n/a	6,250	n/a
Average (excl. Dal)	13,223	15,125	23,198

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 \$1300. These fees are retained by the Faculty.

(2) There are program differential fees included for Law (\$4,500) and Medicine (\$4,500). 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 Law tuition rate includes a \$4,361 surcharge.

(5) Tuition for Dentistry includes library and laboratory supplies and services.

(6) Fees shown are for out of province students.

(7) Law includes a supplemental fee of \$3,550.

International Tuition Fees at Selected Universities (2012-13)
(fee shown is for entering student in an Arts Program)

	Tuition Fees			Dalhousie Rank ⁽²⁾ (#1 is the highest out of 14)
	Canadian Students	International Students	Differential	
Dalhousie University				
Undergrad	6,396	\$14,358	\$7,962	11
Graduate - Masters	6,771	\$12,276	\$5,505	9
Graduate - PhD	7,107	\$12,612	\$5,505	7
University of British Columbia ¹				
Undergrad	4,700	\$22,622	\$17,922	
Graduate - Masters	4,349	\$7,641	\$3,292	
Graduate - PhD	4,349	\$7,641	\$3,292	
University of Alberta				
Undergrad	5,269	\$18,318	\$13,049	
Graduate - Masters	3,708	\$7,416	\$3,708	
Graduate - PhD	3,708	\$7,416	\$3,708	
University of Calgary				
Undergrad	5,333	\$18,158	\$12,825	
Graduate - Masters	5,538	\$12,570	\$7,032	
Graduate - PhD	5,538	\$12,570	\$7,032	
University of Manitoba				
Undergrad	3,076	\$10,766	\$7,690	
Graduate - Masters	4,283	\$8,566	\$4,283	
Graduate - PhD	4,283	\$8,566	\$4,283	
McMaster University				
Undergrad	5,624	\$19,000	\$13,376	
Graduate - Masters	7,008	\$15,813	\$8,805	
Graduate - PhD	7,008	\$15,813	\$8,805	
University of Western Ontario				
Undergrad	5,633	\$18,113	\$12,480	
Graduate - Masters	6,511	\$15,359	\$8,848	
Graduate - PhD	6,511	\$15,359	\$8,848	
University of Toronto				
Undergrad	5,695	\$28,409	\$22,714	
Graduate - Masters	7,160	\$16,886	\$9,726	
Graduate - PhD	7,160	\$16,886	\$9,726	
Queen's University				
Undergrad	5,706	\$22,249	\$16,543	
Graduate - Masters	6,258	\$12,366	\$6,108	
Graduate - PhD	6,258	\$12,366	\$6,108	
Waterloo University				
Undergrad	5,708	\$19,214	\$13,506	
Graduate - Masters	7,026	\$17,178	\$10,152	
Graduate - PhD	7,026	\$17,178	\$10,152	
University of Ottawa				
Undergrad	5,665	\$18,446	\$12,781	
Graduate - Masters	7,074	\$16,334	\$9,260	
Graduate - PhD	7,074	\$16,334	\$9,260	
McGill University				
Undergrad	6,155	\$14,891	\$8,736	
Graduate - Masters	6,155	\$14,891	\$8,736	
Graduate - PhD	2,168	\$13,397	\$11,229	
University of New Brunswick				
Undergrad	5,857	\$12,982	\$7,125	
Graduate - Masters	5,934	\$9,996	\$4,062	
Graduate - PhD	5,934	\$9,996	\$4,062	
Memorial University				
Undergrad	2,550	\$8,800	\$6,250	
Graduate - Masters	3,030	\$3,936	\$906	
Graduate - PhD	2,049	\$2,661	\$612	

(1) Most International Students are eligible for a tuition rebate of \$1,067 per term.

(2) The rank is different when comparing differential fees and total cost. The Graduate - PhD ranking is 9th for differential fee only and 7th for total cost.

**Dalhousie University
Proposed Tuition and Facilities Renewal Fees for 2013-2014**

Fees listed in Sections I to IV apply to students on the Halifax Campuses. Fees listed in section V apply to students on the Agricultural Campus

*** NOTICE TO READER:** The Province of Nova Scotia has not confirmed the structure of the Nova Scotia Bursary Program for the 2013-2014 year. The examples below show the impact of the bursary for Nova Scotia students and for Other Canadian students enrolled for a full course load using the 2012-13 bursary amounts. Bursary amounts will be prorated for students taking less than a full course load.

EXAMPLE:

	Nova Scotia student \$	Other Canadian student
Undergraduate Arts Student (Halifax Campus)		
Tuition	6,588	6,588
Bursary	<u>(1,283)</u>	<u>(261)</u>
Tuition net of bursary	5,305	6,327

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

	Approved		Proposed	
	Fees (see note * above)		Fees (see note * above)	
	Program	Per Billing Hour	Program	Per Billing Hour
	\$	\$	\$	\$

I UNDERGRADUATE (Halifax Campuses)

Architecture, Community Design	222.80		229.50
Arts and Social Sciences	213.20		219.60
Computer Science (incl. Informatics)	241.90		249.20
Dentistry			
Dentistry	17,013.00		17,530.00
Dental Hygiene (Diploma)	7,990.00		8,230.00
Dental Hygiene (Degree)	269.50		277.60
Engineering	241.90		249.20
Health Professions			
Health Services Administration	241.90		249.20
Health Science, Nursing and Kinesiology	248.30		255.80
Pharmacy	255.70		263.40
Recreation & Health Promotion	248.30		255.80
Social Work	235.60		242.70
Law	12,984.00		13,378.00
Management			
Commerce Co-Op	244.00		251.40
Management & Public Administration	214.40		220.90
Medicine			
MD	16,113.00		16,600.00
Post-Graduates	2,650.00		2,730.00
Science	241.90		249.20

* PLEASE SEE NOTICE TO READER (PAGE 1) ABOUT THE IMPACT OF THE PROVINCIAL BURSARY PROGRAM ON NET FEES PAID BY THE STUDENT. The fee rates listed below are before the bursary is applied.

	2012-2013		2013-2014	
	Approved		Proposed	
	Fees (see note * above)	Per	Fees (see note * above)	Per
	Program	Billing	Program	Billing
	\$	Hour	\$	Hour
II GRADUATE (Halifax Campuses)				
Masters				
Architecture and Planning				
Architecture		256.80		264.50
Post Professional	7,698.00		7,929.00	
Environmental Design Studies	7,698.00		7,929.00	
Planning		269.50		277.60
Planning Studies	7,698.00		7,929.00	
Arts and Social Sciences	6,771.00		6,975.00	
Computer Science	7,698.00		7,929.00	
Dentistry - MD/MSc (Oral and Maxillofacial), MSc Prosthodontics, Periodontics	17,499.00		18,030.00	
Engineering, Applied Science	7,698.00		7,929.00	
Electronic Commerce	8,532.00		8,790.00	
Health Informatics	8,532.00		8,790.00	
Health Professions				
Applied Health Services Research	6,870.00		7,077.00	
Clinical Vision Science	8,340.00		8,592.00	
Health Promotion, Leisure Studies	7,698.00		7,929.00	
Health Administration		258.90		266.70
Human Communication Disorders , MSc Audiology, MSc Speech Language Pathology				
Yrs 1& 2	9,666.00		9,957.00	
Yr 3	8,007.00		8,250.00	
Kinesiology and Nursing	8,340.00		8,592.00	
Pharmaceutical Sciences	9,662.00		9,954.00	
Occupational Therapy (Post Professional), Physiotherapy (Rehabilitation Research)	9,662.00		9,954.00	
Occupational Therapy & Physiotherapy ¹	13,017.00		13,017.00	
Social Work		249.40		256.90
Law	9,488.00		9,774.00	
Management				
MBA Corporate Residency	20,160.00		20,770.00	
Environmental Studies	6,849.00		7,056.00	
Library and Information Studies		284.30		292.90
Public Administration		226.00		232.80
Resource and Environmental Management		226.00		232.80
Marine Management	6,849.00		7,056.00	
Medicine				
Community Health & Epidemiology	8,340.00		8,592.00	
Medicine - Except Community Health & Epidemiology	7,698.00		7,929.00	
Science	7,698.00		7,929.00	

¹ Fees for these programs are frozen for 2012-13.

* PLEASE SEE NOTICE TO READER (PAGE 1) ABOUT THE IMPACT OF THE PROVINCIAL BURSARY PROGRAM ON NET FEES PAID BY THE STUDENT. The fee rates listed below are before the bursary is applied.

	2012-2013		2013-2014	
	Approved		Proposed	
	Fees (see note * above)		Fees (see note * above)	
	Per		Per	
	Billing		Billing	
	Program	Hour	Program	Hour
	\$	\$	\$	\$
II GRADUATE (Halifax Campuses) con'td				
 Doctorate				
Arts and Social Sciences	7,107.00		7,320.00	
Computer Science	8,043.00		8,286.00	
Engineering, Applied Science	8,043.00		8,286.00	
Law	9,816.00		10,113.00	
Medicine	8,043.00		8,286.00	
Nursing	8,685.00		8,946.00	
Science	8,043.00		8,286.00	
 Other				
Qualifying, Visiting or Special Graduate Students		256.60		264.30
Continuing Fee	2,106.00		2,169.00	
III INTERNATIONAL STUDENT DIFFERENTIAL FEE (Halifax Campuses)				
All Programs (except Graduate- thesis based)	7,962.00		8,202.00	
Graduate -thesis based	5,505.00		5,670.00	
IV FACILITIES RENEWAL FEE (Halifax Campuses)				
Full-time (per term)	77.25		79.50	
Part-time (per term)	25.75		26.50	
	Program	Per Course²	Program	Per Course²
	\$	\$	\$	\$
V FACULTY OF AGRICULTURE (Agricultural Campus)				
 UNDERGRADUATE				
All Degree Programs		583.00		600.00
Technical		360.00		370.00
Animal Health		483.00		497.00
Veterinary Technology		483.00		497.00
 GRADUATE				
Degree	7,698.00		7,929.00	
 OTHER				
Continuing	2,106.00		2,169.00	
Qualifying, Visiting or Special Graduate Students		744.00		766.00
INTERNATIONAL STUDENT DIFFERENTIAL FEE				
 UNDERGRADUATE				
All Degree Programs		583.00		600.00
Technical		360.00		370.00
Animal Health		483.00		497.00
Veterinary Technology		483.00		497.00
 GRADUATE				
Degree	5,505.00		5,670.00	
Continuing	5,505.00		5,670.00	
Qualifying, Visiting or Special Graduate Students		744.00		766.00

² Tuition fees for students in the Faculty of Agriculture are assessed based on the number courses taken in each term. (not by billing hour)

Note: Fees are not listed for Premium Fee programs

**Amounts Exempt from Across the Board Budget Reductions
(From 2012-13 Approved Operating Budget)**

(thousands of dollars)

Central Operating budget for Student Assistance	10,155
Contingency funding	1,600
Endowment expenditures (supported by Endowment revenue)	19,959
Energy, Water, Taxes and Insurance	15,238
Facilities Renewal	15,300
Campus Renewal- Longterm Debt and Rent	7,330
Faculty related costs (DFA travel, PDA, Sabbatical leave grants, etc)	2,470
Library Acquisitions	6,431
Non-Space Equipment	2,533
Nova Scotia Bursary Program (supported by grant)	9,454
Strategic Initiatives Funding (base remaining from 2012-13)	3,380