

BUDGET ADVISORY COMMITTEE

DRAFT OPERATING BUDGET PLAN FOR 2020-21

REPORT LX



February 27, 2020

The Budget Advisory Committee (BAC) was established by the President in 1992 to advise on budgetary matters. The BAC members do not serve as representatives of particular interests but are chosen for their knowledge and individual expertise. The Committee employs an open and consultative approach to budget discussions at the University. To date the BAC has issued fifty-nine reports related to the University's operating budget.

The current membership of the Committee includes:

- Teri Balsler (Chair), Provost and Vice-President, Academic
- Ian Nason, Vice-President, Finance & Administration
- Chris Moore, Dean of Science
- Christopher Hartt, Associate Professor, Faculty of Agriculture
- Michael Fournier, Associate Professor, Department of Classics
- Graham Gagnon, Associate Vice-President, Research
- Nicole Arsenault, Student Member
- Adam Tranquilla, Student Member

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

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Readers requiring further background and detail in addition to what is contained in this report should refer to the **Context Paper** released by the Budget Advisory Committee in October 2019 Context for the Development of the 2020-21 Operating Budget ([BAC Context Paper](#)).

I. INTRODUCTION

The University's annual operating budget plan outlines support for both long-term and immediate goals of our mission (teaching and research) and the University's role in the social, economic, and cultural development of our province and region.

Roles and Responsibilities

The Budget Advisory Committee (BAC) is responsible for making high-level recommendations on funding allocations across the institution. These recommendations determine the budget allocations for Faculties and service and support units. The appropriate leader (Dean, AVP, Director) must determine how best to use these resources to deliver on their plans and to ensure Dalhousie's strategic goals are achieved. More information on the University financial structure and accountabilities in relation to budget is included in Appendix A.

Goals and Principles

The BAC focuses on achieving two **goals**:

- 1) The primary budget challenge we face as a university is that projected operating costs increase at a faster rate than government support, creating a gap that must be addressed by increasing revenue and/or adjusting expenditures. The first goal of the BAC is therefore to make recommendations that allow us to prevent a year-end deficit between revenues and expenditures.
- 2) Second, but more important, the BAC must present recommendations regarding the (re)allocation of funds among priority areas to support the University mission. Through annual discussions, we explore how (and if) the BAC should adjust the allocation of funding in order to meet both the University's short-term needs and allow the University to advance our longer-term strategy.

In summary, the BAC strives to ensure the budget is financially responsible while advancing strategic priorities and allowing for innovation in all areas of the University.

The BAC is guided by the following **principles** in developing its recommendations:

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

Engagement and Balancing Interests

The BAC is committed to **engaging** with the campus community and facilitating a greater understanding of the operating budget. While there are often divergent views and opinions on many of the key factors influencing University operations, the discussion is both healthy and helpful in allowing the BAC to shape the budget plan for the upcoming year.

In late October, the BAC issued its first report for the 2020-21 fiscal year. The report, "Context for the Development of the 2020-21 Operating Budget", provided information on the factors influencing the operating budget for the coming year.

A survey, open to all students, faculty, and staff, was released concurrently with the report. In addition, we held two forums, one with Deans and Faculty finance administrators and another with a group of students from across campus, to discuss the range of factors influencing the budget and provide feedback.

There is a wide range in University **interests** that the BAC must consider in making its recommendations. These are listed on the following page and are the focus of input received annually.

Support student success through quality teaching and on campus experience	Hire and retain excellent faculty and staff to deliver quality teaching, research programs and community service
Faculties offer relevant quality programming that meets student needs and is attractive to new students	Offer appropriate and competitive total compensation packages
Experiential learning co-ops, research experiences, employment, community projects, exchanges, volunteer opportunities, certificate programs, etc.	Support development through professional development opportunities including conferences, mentoring and coaching and to support for succession planning
Non-academic programming and supports , health and wellness, academic advising, career planning, athletics and recreation programming	Support employee health and wellness through programming such as Employee and Family Assistance Program (EFAP)
Supports to specific student cohorts (graduate students, international students, designated groups, students with accessibility issues)	Appropriate supports specific to faculty research including start-up funds, attract top-quality graduate students, research assistance and support CORE facilities and research centers
Provide appropriate financial assistance to attract and retain students and assist students with financial need	Attract the best students through relevant and quality programming
Residence facilities and programming	
Maintain accreditation requirements of all program (e.g. space, staff, technology)	
Provide supports for excellent faculty teaching (e.g. teaching assistants, Centre for Learning and teaching, classroom tech)	
Address campus environmental health and safety needs	
Advance on specific identified initiatives (such as Equity, Diversity and Inclusion)	
Support the social, economic and cultural development of the province and region ; Support the Province's specific human resources planning and needs (nurses, doctors, health science professionals, engineers and computer scientists)	
Support and Infrastructure	
Provide quality physical infrastructure such as: <ul style="list-style-type: none"> • Library resources and supports (books, journals, online subscriptions, staff support) • IT and audiovisual resources (email, desktop support and help desk, networks, wifi, cybersecurity, major administrative and academic systems, classroom technology, and card access) • Classroom, learning, lab, office and living spaces: <ul style="list-style-type: none"> • Clean, maintain, provide heating, cooling, power, and water for facilities • Plan and adapt facilities for changing needs and growth • Address space accessibility • Service Operations (bookstore, food services, art gallery, print centre) 	
Provide centralized support functions to Faculties (such as student registration, class scheduling, payroll, employee recruiting, student payments, procurement, accounting and reporting systems, grant proposal writing, etc.)	
Raise funds to support University short-term and long-term needs (annual fund, capital campaign)	
Meet expanded or changing legislative and regulatory requirements	
Invest in sustainability measures that will allow the University to generate net cost savings (energy efficiency)	
Manage financial risks such as international activities including geopolitical events, international enrolments and changing enrolments across Faculties (increases/decreases which impact a Faculty's flexibility)	

This “Draft Operating Budget Plan for 2020-21” includes recommendations intended to create a balanced and financially sustainable budget for 2020-21. (Appendix B is the detailed budget model including line-by-line descriptions.) The report is structured to address input received through engagement with students, faculty, and staff on budget elements and presents the rationales and recommendations on each of these elements. Section IV describes the opportunities for engagement following the release of this report.

II. CONTEXT

The operating budget supports the day-to-day operations of the University which include teaching, research, and service to the community and makes up 70% of University financial activity. It is supported by revenue from two primary sources: tuition, and the provincial government operating grant. Further details and information on all University funds (operating, ancillary, capital, research, and special purpose) and background on governance in relation to the budget is provided in Appendix A.

Operating budget expenditures increase annually; influenced by inflation, the need to provide appropriate supports for students, cost pressures to recruit and retain high-quality faculty, escalating costs and need for increased investment in information technology infrastructure and service, the cost to maintain aging facilities, and the need to invest in priorities to advance the University’s strategy for the future.

The community is directed to the Budget Advisory Committee’s fall paper, “Context for the Development of the 2020-21 Operating Budget”, for further background on the operating budget.

Summary of the Challenge:

Projected operating costs have historically increased at a faster rate than government funding, resulting in the need to identify and recommend measures to ensure a balanced budget, while allowing advancement in areas that enable a thriving University.

III. RESPONSE TO INPUT

Through the University’s budget process, the community has an opportunity to be informed and to contribute to the development of the operating budget. This report focuses on the input received from campus and includes the resulting draft recommendations for developing a balanced budget.

The BAC notes that through engagement opportunities to date there continue to be a wide range of (sometimes contradictory) opinions about how operating funds should be allocated. The dominant themes this year are consistent with those from prior years focusing on the areas of physical infrastructure, student experience, cost to students, Faculty budget allocations, faculty renewal, strategic investment and innovation, and administrative costs/staff concerns.

Although there was some discontent expressed that the form of this year’s survey was different than in prior years, the feedback received was consistent and supports the work we have done and continue to do. (Appendix C is a summary of the feedback received to date.) The following discussion and response is organized by dominant feedback theme and provides the basis for the draft recommendations.

1. Physical Infrastructure

A. INPUT RECEIVED FROM CAMPUS:¹

Significant input continues to be received, from students, faculty and staff, related to the efficiency and quality of the physical infrastructure of the University (including classrooms, classroom technology, information technology and the state of repair of various buildings). On the other hand, some suggest that less attention should be paid to facilities and more resources should be devoted to Faculties. Below are some representative comments:

¹ Each section includes illustrative comments drawn from the survey.

“While putting off maintenance and infrastructure work that should have already been done may help balance budgets for the current year, doing that work should be a priority, before it reaches a crisis point. Especially with older buildings, avoiding this kind of maintenance could eventually become dangerous, and once the maintenance has happened, often it doesn't have to be worked on again for a while, allowing a reduction in expenses in that area for the future.”

“Determine infrastructure projects that provide the greatest cost/benefit in terms of catching up to deferred maintenance. Stop deferring maintenance!!!!”

“We don't need a ton of flashy new things to impress people short term. Just focus on making the current facilities run more efficiently and effectively. Stop deferring work because it isn't a money maker. Don't blow the budget on exciting new things if you can't be sure it's going to be useful spending long-term...”

B. GENERAL RESPONSE:

The state of University facilities impacts students, faculty and staff in their day-to-day study and work life. Their experience varies greatly depending on whether they are studying or working in an older building requiring renewal, or a recently built building or in a state-of-the art lab. Deferred maintenance (i.e. required maintenance that is currently due) is a significant issue that needs to be addressed by the University. Renewal of classroom space and the technology in classrooms have also been highlighted as a top priority area in annual surveys. Finally, cybersecurity is an important area that needs continued focus. The committee believes strongly that a sustained investment in these areas is important.

C. DETAILED RESPONSE:

Building Maintenance

Dalhousie operates 162 buildings and utility distribution facilities across four campuses with an updated replacement cost estimated at \$2 billion. There is \$500+ million in deferred maintenance across Dalhousie's buildings and underground electrical and heating tunnels.

The 2019-20 operating budget provides for \$24 million in funding to support annual maintenance of these facilities. This allocation does not fully address current maintenance and does not address the deferred maintenance. The funds are used on an annual basis for:

- Building envelope such as exterior facade and brick work, and roof and window replacements.
- Building systems such as heating, ventilation, electrical and mechanical upgrades.
- Underground tunnels for electrical and heating distribution.

Examples of projects completed or in progress in the last year include replacing five air handling units and heat pumps in the Dentistry building, fire alarm upgrades in Chemistry, fume hood upgrades in Cox, brick and windows in Boulden and Hancock, Dunn entrance renewal for code compliance and transformer replacement, elevator replacements in Forest and Gerrard, H Building code issues and transformer upgrades, Shirreff Hall stonework and windows, and transformer replacement in Tupper.

In order to continue to address the deficiencies in Dalhousie's facilities, increased funding for facilities renewal must continue to be a priority. Standards for institutions such as universities indicate that funding of 2% of replacement value (\$40 million) is an appropriate expenditure level for the annual maintenance of facilities. Hence there is a gap of \$16 million in funding from the 2019-20 facilities renewal budget of \$24 million. An annual increase of \$4 million base budget funding for 2020-21 and the next 3 years will allow the University to work towards the 2% of replacement cost required to adequately maintain the facility infrastructure.

A strategy to address the backlog of maintenance will continue to be developed including improving the database of backlog projects in support of priority setting. The deployment of the one-time funding for deferred maintenance announced by the Provincial government on February 25th will provide an important infusion of funds to address the higher priority backlog projects.

RECOMMENATION 1:

An additional \$4 million be provided for facilities renewal, with a commitment to continue to review the long-term funding plan for maintenance of University facilities. Of this increase, \$3 million will only be allocated upon realization of the tuition revenue forecast related to projected enrolment increases in 2020-21 (see Appendix B, budget model line 12).

Classrooms and Classroom Technology

Across the Studley, Carleton and Sexton Campuses there are 170 common pool classrooms encompassing over 7,625 seats. Appropriate spaces for teaching and learning are important and funding must be prioritized for classroom upgrades.

Approximately \$1 million is allocated annually from the Facilities Renewal budget to support classroom renewal but a major classroom overhaul can cost between \$800,000 and \$1.2 million. The classroom planning committee prioritizes projects based on safety, capacity demands, accessibility, building code requirements, facility condition index assessment, feedback from faculty and staff, and underutilization due to poor quality of the teaching space.

Projects undertaken in 2019-20 include the renewal of room C338 in the Life Sciences Centre and room 3157 in Dentistry. In addition, in 2018-19, \$2 million in one-time funding was allocated from surplus to support the renovation of four small classrooms on the Sexton campus into one large classroom with a capacity of 150 students.

Pedagogy has evolved significantly over the last 10 years to support new learning experiences for students and there is demand to extend technology to most classrooms. Currently, 90% of common pool classrooms have some form of audiovisual technology, with the need being closer to 98% of common pool classrooms. Technology between classrooms is inconsistent, sometimes complicated, and reliability is a reported issue. The current budget is insufficient to support the maintenance and increasing need for classroom technology.

A plan has been developed to address the needs with the goals that classroom technology be simple, consistent and reliable. The plan allows for the renewal of technology on a six-year cycle so that aging equipment can be replaced before it becomes unreliable impacting the in-class experience. A multi-year commitment is required to fully fund the annual costs of supporting classroom technology.

RECOMMENDATION 2:

A base allocation of \$500,000 to support classroom technology to create consistent and reliable classroom technology and supports. Funding to support classroom technology will be increased over the next three years (see Appendix B, notes to the budget model line 14).

IT Infrastructure

Dalhousie's wired and wireless networks and enterprise systems continue to grow in size, complexity, and cost. Just like other key aspects of infrastructure (such as buildings), they need to grow to meet new needs and be replaced when they wear out. Maintaining our information

technology infrastructure and the growing cost of keeping our digital assets protected from cyber-attacks and unauthorized access requires significant investment.

A lifecycle renewal plan has been developed for our four main categories of infrastructure: wired and wireless networks; data center servers supporting enterprise systems such as Banner, Oracle, MySQL, Dalcard, and web; storage systems that support databases, backup, and archiving; and cybersecurity infrastructure such as firewalls, network monitoring systems, and anti-malware licenses. The plan to keep these systems current requires an investment of approximately \$3.7 million annually.

This funding will allow Dalhousie to come close to industry lifecycle standards (i.e. a four-year lifecycle for servers, a five-year lifecycle for storage systems, and network switches, routers, etc. and the ability to keep security systems up to date). Over the next 18 months, funding will support renewal of servers, storage systems, and allow the wired networking equipment to be renewed.

RECOMMENDATION 3:

The BAC recommends an increased investment of \$600,000 targeted for IT network capacity and infrastructure requirements (see Appendix B, notes to the budget model line 14).

Major Capital Projects

There is regular feedback from campus questioning the financial impact of major capital projects (e.g. new building projects, heating plant renewal) on the operating budget. New building and major capital renewal projects are undertaken where required based on University needs (program enrolments, changing pedagogy and research growth). The primary funding for such projects is a combination of donor contributions, new revenue streams, government contributions and cost savings. All funding plans are reviewed by the President's Office, and the Board Capital Projects and Facilities Committee for recommendation to the Board of Governors.

2. Student Experience and Support and Cost to Students

A. INPUT RECEIVED FROM CAMPUS:

Student experience and support, and the cost of education are common themes from students and others on campus and the feedback this year is similar to that voiced in the past as follows:

Services and Supports for Students

"Student health and wellness needs to be a priority. (1) should include more access/decrease wait-times for counseling services, (2) more lounge spaces with plants to help students de-stress, (3) better access to healthy food all day long, especially in the LSC where places that sell food do not stay open late. (4) increase funding for intramurals/Dalplex. Student financial support needs to be a priority: (1) more bursaries awarded to students in need, high performing students and to minorities (such as women in STEM fields or indigenous peoples...)"

"Student employment provides students with valuable experience. It also provides staff an opportunity to be part of the student's educational journey. Increasing budget for student employment would complement many of the goals that are of interest (including funding for students, learning opportunities, additional administrative support... etc)."

"Strategic initiatives to recruit and retain PhD students (I believe this will have an impact on research productivity, innovation, mentoring of undergraduate students, increased well-being of current and future PhD students, faculty recruitment, rankings)"

"I know Dal is trying to increase the number of graduate students at the university, but I don't see this goal working without an increase in budget to support these students (both for research support for faculty, and

student funding). Dal can't afford to take on more students unless more money is allocated to them. Graduate students already do not make a living wage, stretching this budget would only extend time to completion as students would need to take on extra jobs instead of focusing on research."

Cost/Affordability of Education

"Decrease Tuition.... Bursary/Entrance Award for ALL Maritime students ..."

"Increase tuition. Offer more summer courses to increase teaching revenue, offer "on-line" learning to people not necessarily looking to get a university degree but who are interested in taking particular courses just due to special interest, they could pay a course fee but be able to watch / view classes in real time via cameras in classrooms."

"Direct more money toward scholarships to bring us the best and/or best prepared students. Let them benefit from being part of a cohort or community of outstanding students."

"Increase tuition for international students. It should be on par with other universities. Local students pay higher tuition than the Canadian average, while international students pay far lower...."

"Dal has virtually no equally accessible scholarships based on academic achievement. There are other schools who give students bursaries who do well. This provides extra incentive for students to succeed. As a student who is struggling to afford tuition, it is frustrating that I have friends who have parents paying for their education yet have huge entrance scholarships. I understand they earned them when applying, but it would be nice to be acknowledged for having a 4.2 GPA and rewarded with a least a small bursary."

B. GENERAL RESPONSE:

The success of Dalhousie's students is core to the University mission. Students expect a high-quality experience and programming both inside and outside the classroom. Students are more mobile and have more educational options available to them than ever before and Dalhousie must provide appropriate programming and services to meet student interests and needs in order to be able to attract students and support their success. This includes continually assessing and improving physical and mental health services, advising, writing and career counselling, and learning options. Affordability of education continues to be a matter of concern for students and the University as a whole and the University will continue to consider ways to improve access and affordability.

C. DETAILED RESPONSE:

Services and Supports for Students

Dalhousie also recognizes the need to provide support that is specific to student groups with different needs and requirements. Among those groups needing accommodation are graduate students, students in designated groups such as African Nova Scotian and Indigenous and students with disabilities.

The University is in the process of developing a Strategic Enrolment Management plan which outlines capacity to increase undergraduate student numbers, and our ability to support increased numbers of Ph.D. students, among other things. That work will also recommend the supports needed. In the meantime, the BAC recognises the need for funding to be available to ensure that undergraduate and graduate student experience and supports are addressed.

The University continues to allocate funds to support student services. The 2019-20 budget allocated \$700,000 to support international student success and the Provost convened an International Student Support Rapid Taskforce (ISSRTF) to examine how best to support international students. The ISSRTF provided the Provost with its report. An ongoing International Student Support Working Group has been established to continue the work, and immediate funds have been allocated for:

- A program manager for international student support.
- A Mandarin-speaking international student advisor.
- An additional writing centre advisor on an ongoing basis.
- Additional supports for writing, advising, and intercultural competence are planned.

In 2019-20, the University allocated \$500,000 for specific initiatives focused on student experience. Funds were allocated to the Faculty of Science to support “Science For...” to address declining enrolments in science by helping students better visualize what they can do with a science degree. The Faculty of Graduate Studies is launching a new position as a three-year pilot to improve the student/supervisor relationship which should increase student completion rates and reduce time to completion. The BAC notes that additional student-focused initiatives will be a priority of Strategic Initiatives funding allocations in 2020-21 (see Recommendation 8).

Tuition and Affordability

Tuition is a critical revenue source supporting the budget. As reported in the BAC’s October report, tuition and government grants are the two major revenue sources that contribute 90.3% of the revenue that supports the operating budget.

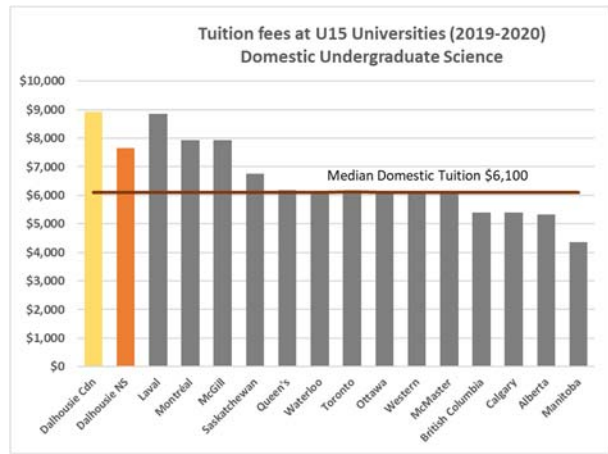
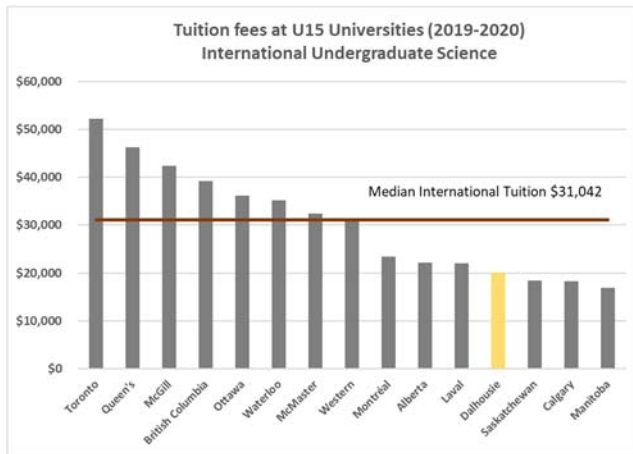
There are some students who object to tuition increases, believing that tuition should be reduced, and that education should be further supported by government. However, in Nova Scotia, and elsewhere in Canada, responsibility for more of the cost burden of a university education has shifted to the student from government. Without a change in public policy to cover annual cost increases, there will continue to be increases required in tuition fees.

Students are also concerned about their ability to plan for the cost of tuition increases and overall affordability for students having lesser financial means. The University addresses the cost of a university education by communications directed to students as they are admitted, setting the expectation of regular annual tuition increases of 3% throughout their programs in order to provide appropriate information for financial planning. The University is committed to work to improve this communication as needed.

The current Memorandum of Understanding (MOU) with the Province of Nova Scotia allows Universities to increase tuition fees annually by up to 3% for Nova Scotia students in most programs. There are no restrictions on increases in Medicine, Dentistry, Law and graduate programs or for out of province or international students.

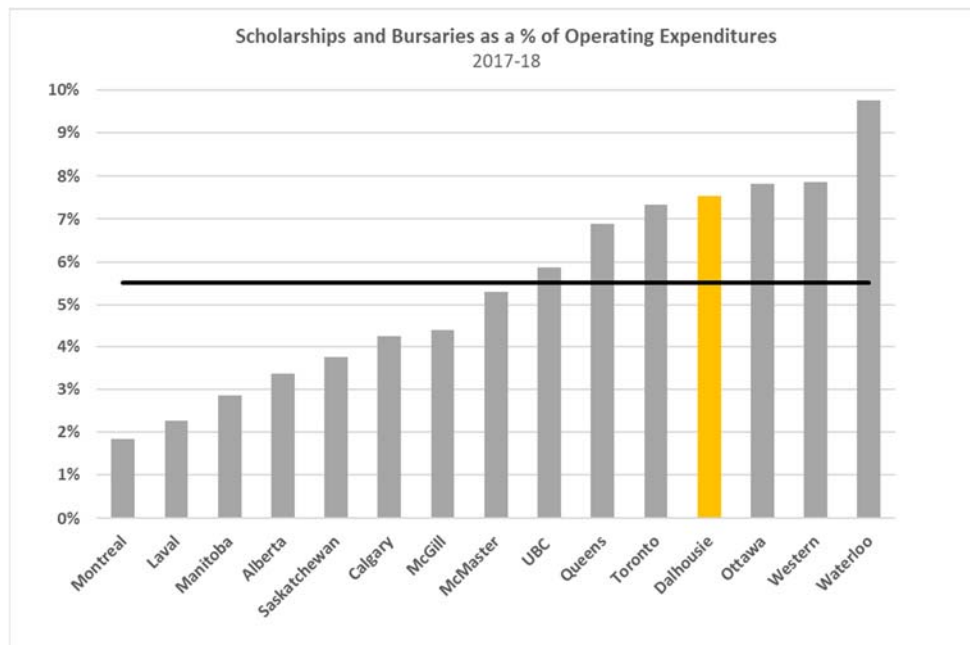
Each year the BAC reviews tuition fees at comparable institutions locally and nationally (Appendix D). Canadian students who choose to study at Dalhousie generally pay more tuition than they would at other U15 institutions. Note that for Nova Scotia students, the comparison is more favourable as Nova Scotia students benefit from an automatic provincial bursary of \$1,283 (for full-time students).

In contrast, Dalhousie’s international undergraduate tuition is among the lowest of these comparators. This reflects the fact that international tuition rates at Dalhousie over the past ten years have not increased at the national average. Despite the multi-year increase for international tuition (undergraduate and masters (non-thesis) programs) approved by the Board in April 2019, Dalhousie’s international tuition fees for undergraduate international students remains well below the median of our comparators. International tuition at comparator universities increased on average by 10.1% in 2019-20.



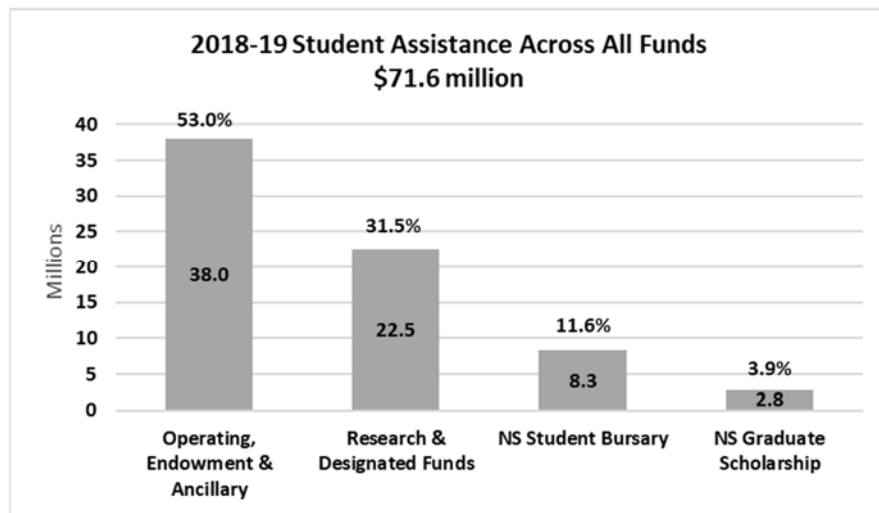
There has been a commitment to report back to the Board of Governors regarding the impact of the four-year tuition increase for international students approved in April 2019. To date, international student enrolment has increased by 501 students (fall 2019 compared to fall 2018). That said, it is too early to make an informed assessment regarding the overall (broader) impact of the increases on students.

A key area of importance for resource allocation identified by students, faculty, and staff continues to be the need for student assistance to support those for whom cost is prohibitive. Dalhousie spends 7.5% of total operating expenditures on scholarships and bursaries compared to an average of 5.5% at other U15 universities (Canada’s group of leading research-intensive universities).



Source: Canadian Association of University Business Officers (CAUBO) Financial Information of Universities and Colleges 2017-18, Statistics Canada. (most recent data available)

As shown in the chart on the next page, not all student assistance comes from the operating budget. A significant source of graduate student support comes from faculty research grants and provincially funded scholarship and bursary programs also support students. Dalhousie currently spends \$71.6 million on direct student support (including student employment) across all funds or the equivalent of 41% of tuition revenues.



Source: Dalhousie Financial Information

The BAC understands the importance of an effective student scholarship and bursary program to support students who are impacted by increasing tuition fees and attract top students. The University is currently reviewing its student assistance program, and will also consider how to attract and support students from under-represented groups. Once this is completed, in advance of the 2021-22 academic year, it will provide a guide for specific annual allocation, but until then, the BAC will continue to recommend allocations for specific areas where financial support is needed.

To mitigate some of the impact on students related to fee increases, additional funds will be allocated for student assistance, with \$455,000 added for general bursaries and bursaries for international students as well as students in designated groups. Given our relationship to, and history with, the Caribbean, a portion of the funds will be used to establish a bursary for students from that region.

The following fee changes are included in the recommended tuition fee schedule included in this report (Appendix E):

RECOMMENDATION 4:

In 2020-21 and for the next 2 years, a 3% general tuition fee increase be implemented for tuition across all programs (see Appendix B, budget model line 2c).

Note that tuition for international students (undergraduate and masters (non-thesis) programs) will increase by the 3% general increase plus an additional \$1,473 in accordance with the multiyear tuition fee increase approved in April 2019. For readers requiring more context, please see recommendations in the [2019-20 Operating Budget Plan](#).

RECOMMENDATION 5:

Apply a 3% increase in the auxiliary fee for facilities renewal from \$94.90 to \$97.70 per term (see Appendix B, budget model line 5). This revenue increase will directly support facilities renewal costs.

RECOMMENDATION 6:

The BAC recommends a \$455,000 increase in student bursary support for 2020-21 (see Appendix B, notes to the budget model line 9).

3. Faculty Budget Allocations and Faculty Renewal

A. INPUT RECEIVED FROM CAMPUS:

Faculty members continue to express concerns about the level of direct allocations to Faculty budgets, and numbers of faculty appointments (including the number of tenure track faculty members), faculty renewal and workload. Students often cite teaching quality as a concern. It is clear there is a desire to resource and reward teachers.

“Restore academic responsibility Centre to 74% of the total budget....”

“Support to faculties and departments to determine where they need it at the "grassroots" level rather than an upper admin making blanket decisions”

“For the student benefit, I would definitely recommend teaching support, as there are varying levels of teaching skills in the faculty throughout various departments. Often this leaves students with inadequate instruction from very brilliant faculty members. Supporting faculty's efforts to develop their teaching skills and create a certain level of standard in these methods would improve.”

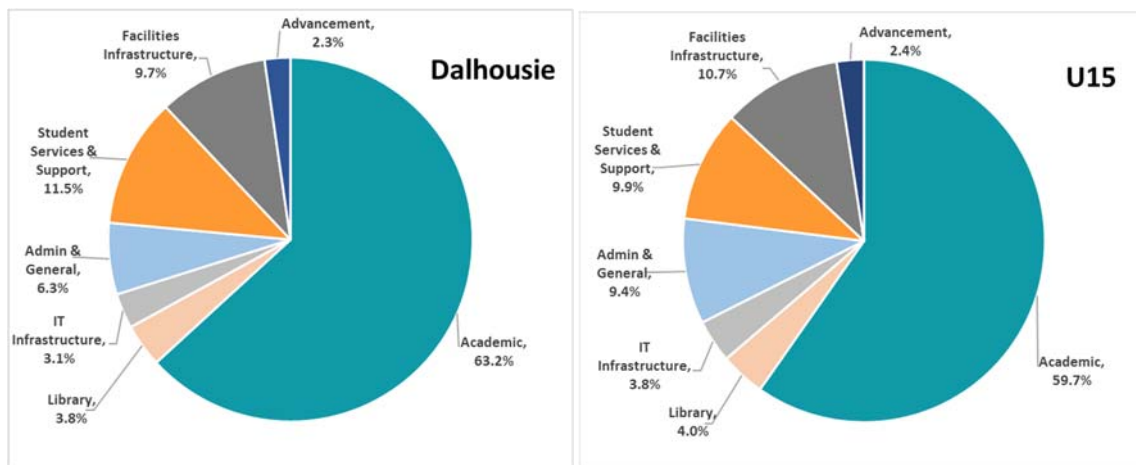
“The University cannot be all things to everyone, given budgetary constraints. The professoriate perform research, so the stronger this community is, the more research resources will be attracted to Dal, and the better off students' education will be as a result of both of these factors. My responses to this survey indicate that I believe in increasing the strength (both number and quality) of faculty recruits is the best way to use the operating budget to help this institution grow.”

“We are in Dalhousie to learn, for this reason the most important area is the teachers. Some of the faculty is not top notch and this is a problem for us. We need the best teachers and then the university will be much better. The rest is accessory. Don't overspend in lateral stuff integration, accessibility and so on. Teaching and learning is what a University is about. Integration, accessibility, is already good. However, teaching has to be improved.”

B. GENERAL RESPONSE:

It is important to note that the entire operating budget supports delivering the academic mission which encompasses not only Faculty costs, but also the investments in shared resources that provide support and service necessary for university functioning. In addition, strategic initiatives funding is set aside for 2020-21 that will also support Faculties and service and support units.

As shown in the following charts Dalhousie allocates resources in a similar way to its U15 comparators spending 63.2% of its budget in academic areas (Faculties, including Graduate Studies and Continuing Education).



Source: Canadian Association of University Business Officers (CAUBO) Financial Information of Universities and Colleges 2017-18, Statistics Canada. (most recent data available)

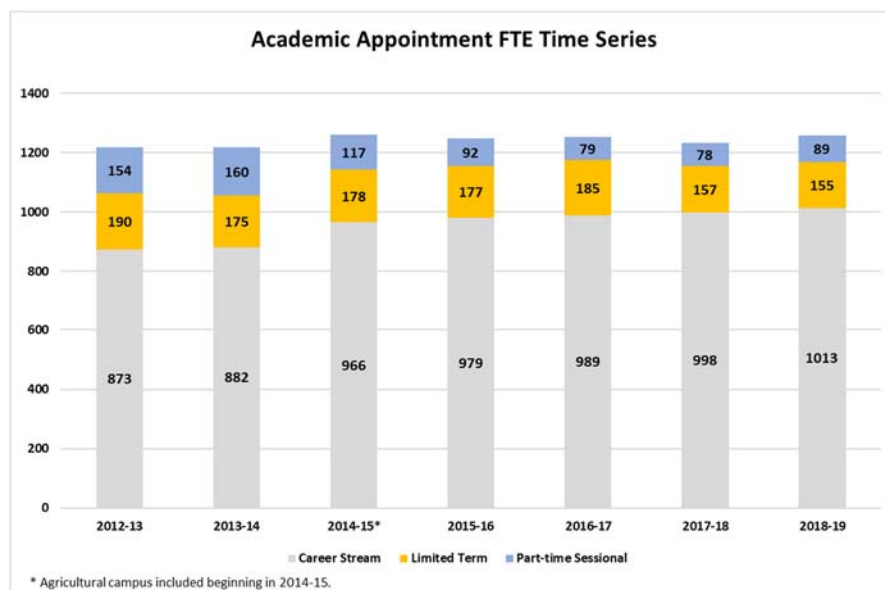
C. DETAILED RESPONSE:

Decisions about numbers of faculty appointments, faculty workload and replacing retirements are made by Deans. The BAC believes that such decisions are best made at the Faculty level and the BAC does not make specific recommendations in that regard.

In addition to being accountable for these items, Deans are also responsible to manage the resources they are allocated. The following are some factors and pressures related to academic appointments that Deans consider as they manage Faculty budgets:

- Faculty renewal is important to drive teaching and research excellence across the institution; however, the current state varies by Faculty and depends on a variety of context-specific factors such as recent enrolment changes, faculty demographics, retirement experience etc.
- Many Faculties have successfully converted limited-term appointments to full-time appointments. While positive, these changes must be managed with a view to maintaining budget flexibility as enrolments fluctuate.
- The end of mandatory retirement in 2009 has led to faculty members continuing to work past age 65. Currently, 8.5% of faculty (79 faculty members) continue to work beyond age 65 (see Appendix F).
- The University continues to make progress in increasing the number of faculty appointments in equity-seeking groups. In addition, Dalhousie Diversity Faculty Awards (DDFA) and Canada Research Chairs (CRC) hiring have resulted in net new faculty positions at the University.

There is also feedback about the number of career-stream appointments compared to limited-term and sessional appointments. These decisions are made at a Faculty level but as shown in the following graph, over the period 2012-13 to 2018-19 total career stream appointments have increased by 83 or 9.5% (this excludes growth of 57 appointments related to the merger with the Agricultural College which created the Faculty of Agriculture).

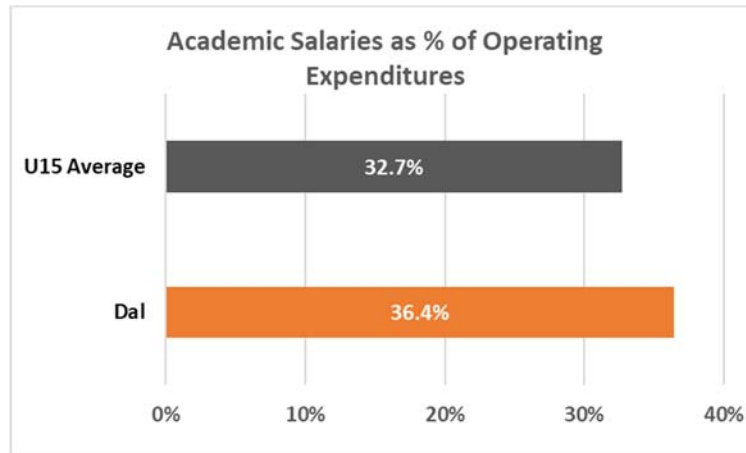


Source: Human Resources

All counts as of December 1 except part-time academics which includes all terms.

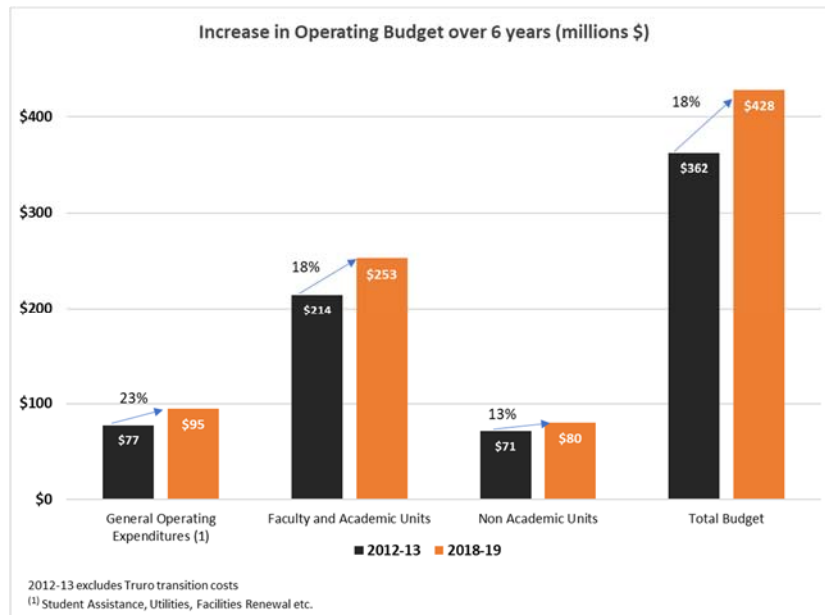
Librarian and counselor appointments are not included

The University spends 36.4% of operating expenditures on academic salaries as compared to an average of 32.7% at U15 comparators.



Source: Canadian Association of University Business Officers (CAUBO) Financial Information of Universities and Colleges 2017-18, Statistics Canada. (most recent data available)

There is a concern often expressed that there has been a decrease in the allocation to Faculty operating budgets over time. However, Faculty budgets have in fact increased over time as a result of salary increases and enrolment related budget allocations. Overall, the academic budgets have increased by \$39 million over the last 6 years (a total increase of 18% or an average annual increase of 3%). Note that 12-13 is selected as this is the first year of the merger that created the Faculty of Agriculture.



Source: Dalhousie Annual Report for 2013 and 2019

The BAC acknowledges that although Faculty budgets increase annually, there is pressure on Faculty spending power as the funding allocated each year does not fully cover increased expenditures. Deans have taken action to manage the gap between expenditure and available resources provided to them through their operating budget allocation. Various methods have been used to manage the gap including capturing salary savings, efficiency in both process and costs, and revenue growth.

The gap itself has been constant; some years it has been as high as 3.5%. (see Appendix G for history by year). Over the last four years the BAC has made minimizing the impact of the cost-revenue gap on Faculties a priority. The gap left to Faculties and service and support units to manage has been reduced from 2.4% to 0.5%. This will be a continuing priority where annual revenue to the University is adequate to allow it.

After estimated Enrolment Related Budget Allocations (ERBA), compensation and other increases the budget for direct costs in Faculties and service and support units are expected to increase by an average of 3.9% in 2020-21. The BAC is recommending Faculties and service and support units to address a 0.5% gap between expenditures and funding.

RECOMMENDATION 7:

It is estimated that Faculties and service and support units' costs will increase by an average of 3.9% in 2020-21. The BAC is recommending average funding of 3.4%, thereby requiring Faculties and service and support units to address the 0.5% gap internally.

4. Strategic Investment and Innovation

A. INPUT RECEIVED FROM CAMPUS:

Overall, feedback was positive about the need for strategic investment. There was also specific and mixed feedback about priority areas for investment.

"Don't waste money on accessibility or inclusion concerns. The university does too much for these already. Focus on bringing in the best students and the best faculty and everything else will fall into place."

"Quantify our EDI deficits in a manner similar to the quantification of our deferred maintenance. This is perhaps the only way to understand the true deficit in our stated commitment to this ideal."

"Dalhousie needs to make effort to stay at the forefront of national and international research cohorts. It should stimulate its faculty members to involve themselves in it, by supporting initiatives with high potential to expand the research at Dal in terms of time and networking funds."

"Help researchers and entrepreneurship-minded students commercialize their research and ideas in exchange for a share of intellectual property or a future business."

"A decreasing budget means doing more with less. As this decrease is an ongoing trend, online teaching (i.e. courses that are taught via an online platform) should be seriously considered. It would benefit students and faculty by allowing them to learn and teach in a more flexible manner and reduce the needs for physical space (and the associated maintenance costs) on campus."

B. GENERAL RESPONSE:

The University budget provides base funding for Strategic Investment and Innovation to support key initiatives in support of the University mission annually. In recent years such funding has been limited.

C. DETAILED RESPONSE:

The BAC continues to recommend funds be available to support the University's strategic priorities. In 2019-20, \$5.3 million was available to support strategic initiatives. (Appendix H provides information on funds allocated during 2019-20.) The University is embarking on a new strategic plan and funds will be required to implement the new strategy, initiatives, and plans. Strategic investment and innovation funding will be important to support current and emerging priorities.

There continue to be questions raised about the quantification of gaps in representation related to Equity, Diversity, and Inclusion (EDI) initiatives. This area continues to be a strategic focus and work continues related to the Indigenous and African Nova Scotian Strategies, and the recommendations from the Lord Dal Panel on Race and Slavery. One response to this is the creation of a bursary for Caribbean students (see recommendation 6).

Other priorities for strategic investment in 2020-21 include:

1. Student support focused initiatives. Areas to consider student mental health and wellness, student online application processes and other priorities as discussed in the Student and Support section of this report.
2. Dal online and digital delivery. Enhanced access to learning, whether physical, geographical, or financial challenges is an important part of our commitment to the province and surrounding communities.
3. Dalhousie University website rejuvenation.

As there is some uncertainty associated with tuition revenues (enrolment forecasting, geo-political circumstances), \$3 million of the allocation to the Strategic Investment and Innovation budget will not be allocated until the Fall of 2020 when enrolment numbers are known.

RECOMMENDATION 8:

The BAC has allocated funding of \$9 million for Strategic Investments and Initiatives in 2020-21. \$3 million of this funding will only be allocated upon realization of the tuition revenue forecast related to projected enrolment increases in 2020-21 (see Appendix B, budget model line 8).

5. Administrative Costs /Staff Concerns

A. INPUT RECEIVED FROM CAMPUS:

There continues to be feedback that the University spends too much on non-academic personnel and that there is too much senior administration. Contrasting this is the feedback that additional support is required in some areas and that processes need to be improved.

“Increase admin support for grant/contract writing, improve research services to eliminate existing barriers for inter-institutional research ...”

“Allocate funding to a review of administrative processes for courses, programs and student data. These are very paper-heavy, have multiple signatories, and take a long time to work through (meaning a high cost for staff time). Overall, Dal is an extremely complex organisation. Each faculty, program, and course require variations to systems and processes which have to be built and maintained. This costs staff time. By streamlining processes, faculties, and curricula, there is potential to reduce staffing costs.’

“I strongly believe the university should focus on its core mission: teaching (education) and research. Too often, I believe expenses are made which do not contribute clearly to those objectives. In comparison with other universities I am familiar with, there certainly is an excessive bureaucracy at Dalhousie (much of the red tape should be reduced very significantly, e.g. with student funding, research project approvals, cost claims, accreditation, etc). I would expect that rationalizing services and making them more efficient, could be a big cost saving”

“Decrease distributed spend in information technology and centralize it under centralized IT. We have far too many faculties and departments with their own duplicative, expensive and inefficient IT departments...”

“Less \$\$\$ to the top administrators.”

“More funding and support for lower admin, we're the ones on the ground with the students trying to make things work as smoothly as possible for them, yet we're the ones the university cares the least about....”

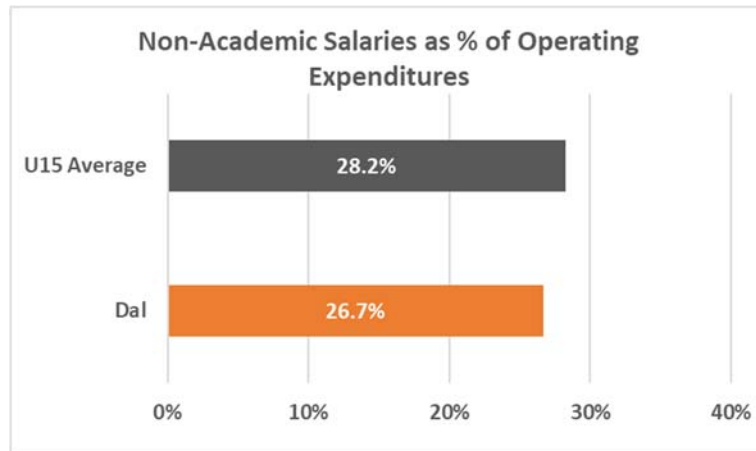
“Too many dpmg already—shift resources back to academics”

“Admin support at the faculty level -- to help us with increasing paperwork!!!”

B. GENERAL RESPONSE:

Administrative staff and units are required to support the day-to-day teaching, learning and research that occurs at the University and includes support services such as research services, research centres, student supports, IT resources, facilities management, alumni and advancement, financial services and human resources. These centralized resources support the academic mission. In addition, federal and local regulatory environment changes increase pressure, resource and reporting requirements.

Although there is regular feedback that too much is spent on non-academic salaries, the following chart shows that Dalhousie spends a similar percentage of its resources on non-academic salaries compared to its U15 peers.



Source: Canadian Association of University Business Officers (CAUBO) Financial Information of Universities and Colleges 2017-18, Statistics Canada. (most recent data available)

Academic leadership salaries (senior leadership) are included in the non-academic salary expenditures. A distinction needs to be made between senior leadership and the staff complement required to support the academic mission (e.g. research services, human resources, procurement, ITS). Just 1.9% of total operating expenditures for the University is spent on senior administrative appointments (individuals reporting to a Vice-President, the Provost or the President).

There is ongoing work to create administrative efficiency to reduce costs. A previous strategic priority was to improve the effectiveness and efficiency of administrative and operational processes, and work continues to identify, review and improve such processes. A new Graduate Student Payment process, and electronic employment requisition form were rolled out in summer 2019. Work is progressing on an electronic travel solution which will be rolled out in the second half of 2020.

The BAC makes no specific budget recommendations in this category but notes that service and support units will also be required to address a 0.5% gap between increased costs and budgets allocated in 2020-21. The means of addressing this gap will be determined by each unit, but measures could include salary savings, cost-cutting, and process efficiencies.

IV. CONCLUSION AND NEXT PHASES OF THE 2020-21 BUDGET DEVELOPMENT AND APPROVAL PROCESS

The BAC strives to ensure the budget is financially responsible while advancing strategic priorities and allowing for innovation in all areas of the University. The varying and diverse priorities and interests of the University must be considered in concert with the feedback received, and the BAC must make recommendations for a balanced budget that will serve Dalhousie in 2020-21 and into the future.

The biggest challenge in making recommendations for the operating budget is a simple core reality: Dalhousie's costs go up each year, and our government funding grant — which makes up just about half the budget — does not increase enough to cover those costs or to support new priorities and innovation. This is not unique to Dalhousie: all universities in Canada are grappling with the same issues.

Because resources are limited, we need to be focused, smart, and strategic in where we invest. The budget must balance, but we also need to ensure that Dalhousie continues to thrive and that we are supporting our students, our faculty and our staff to move our academic mission forward.

In addition to gathering input from stakeholders on University priorities, the BAC analyzed operating revenue sources and expenditure pressures for 2020-21. The BAC has used the best information available at this time to predict future costs and revenues. Should revenues exceed expectations, these funds will be used to further advance Dalhousie's mission and strategic goals. Priority areas include: the deferred maintenance backlog, structural issues for core Faculties with enrolment challenges, classroom infrastructure and technology upgrades, student assistance and to continue to build a reserve to buffer against future uncertainties in a rapidly changing educational environment.

The Budget Model for 2020-21 and explanatory notes are found in Appendix B. The model reflects the recommendations contained in this report. A summary of the recommendations is included in Appendix I.

The BAC seeks feedback on the recommendations in this report. Information sessions will be held in the coming weeks, as well as presentations and discussions with the Senate and the Dalhousie Student Union. Written feedback is also welcomed at BAC@dal.ca at any time and feedback received before March 18, 2020 will be reviewed by the BAC before the final report is released.

Following the information sessions, this report will be released in final form. Tuition and student fees recommendations will go to the Board for approval in April. The high-level budget model and recommendations contained in this plan will be applied in developing the more detailed University budget that is presented to the Board of Governors for consideration and approval in June.

The Approved Operating Budget Report provides a more detailed breakdown of how University operating funds are allocated to Faculties, service and support units and general expenditures, compared with the higher-level summary in the BAC report. The University's annual operating budget and financial reports are available on the website at www.dal.ca/dept/financial-services/reports.html for those interested.

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UNIVERSITY ROLES and RESPONSIBILITIES IN RELATION TO THE OPERATING BUDGET

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

THE OPERATING BUDGET

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

Operating Fund

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

Ancillary Fund

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

Endowment Fund

University operations are supplemented by the University's over 1,400 endowment funds. Endowments support student bursaries and scholarships, research, library materials and services and academic chairs and salaries. The funds must be spent according to the terms of the individual endowments as established by the donors.

OPERATING BUDGET ROLES AND RESPONSIBILITIES

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

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

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

OTHER RESTRICTED FUNDS

While the operating budget makes up 70% of the university financial activity, the remaining 30% falls into the following fund categories: capital, research, and special purpose. Each fund has their own budget controls, accountability and reporting requirements. As these funds cannot be used to support day-to-day university expenditures, they are not considered in the Budget Advisory Committee Draft Operating Budget Plan for 2020-21.

Capital Fund

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

Research Funds

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

Special Purpose Funds

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

Dalhousie University
Budget Advisory Committee
Terms of Reference

1. The President is responsible to the Board of Governors for preparing the University operating budget.
2. The Budget should be informed by:
 - University Mission Statement
 - Board policies regarding:
 - Deficits
 - Compensation
 - Other
 - Enrolment trends (and management)
 - Available revenues
 - Government
 - Fees
 - Other (fund-raising, sale of services, etc.)
 - Longer term academic plans as determined by Faculties and Senate
 - Required service level
 - Financial Strategy Committee objectives
 - Available data, statistics, program and unit review
 - Co-operative arrangements with other institutions
3. The President should establish a Budget Advisory Committee (BAC), whose task is to advise on budget allocations for the upcoming fiscal period and subsequent fiscal periods, and also to recommend multi-year funding directions by unit (unit "level" e.g. Faculty, and service unit).
4. The BAC will advise the President of significant disparities or imbalances between and among unit budgets and recommend remedial adjustments.
5. The BAC will develop the appropriate mechanisms for seeking input from and engaging in dialogue with academic and support units, and with Senate and its committees, for identifying and assembling data and statistics, and for formulating its recommendations.
6. The BAC will respond to requests for advice from the President on the budgetary implications of pursuing alternative program and service strategies, staffing levels, enrolment targets, etc.
7. The BAC will review, and recommend changes as appropriate to, existing budget mechanisms (e.g. ERBA, Non-Space Capital allocation formula, Budget Carry-Forward Policy, research overhead distribution, faculty and staff turnover savings, etc.)
8. The Budget Advisory Committee shall be composed as follows:
 - Provost and Vice-President, Academic
 - Vice-President, Finance & Administration
 - Three additional members, one member each from Senate, Deans and administrative Directors (which includes Heads of major academic support units). These three

additional members shall be appointed by the President from a list of two nominees provided by each of the groups.

- One member appointed by the President.
- Two students appointed by the President in consultation with the Dalhousie Student Union and the Deans.

The President shall appoint the Provost and Vice-President, Academic as Chair.

The nominees should be selected on the basis that they have a good general knowledge of the University and will not act as advocates for particular programs or special interest groups.

The length of term of appointments, normally 3 years, governed by the desirability to achieve a staggered turn-over pattern; members are eligible for a single re-appointment.

The BAC members do not serve as representatives of particular interests.

9. Meeting material and discussions are considered confidential and are not to be shared. There may be particular subjects where feedback from others is requested and Committee members will be specifically advised of those instances.
10. Senior advisors to the BAC will be the Assistant Vice-President, Financial Services, the Director of Budgets and Financial Analysis, the Executive Director of Dalhousie Analytics, and the Vice-Provost, Planning. The BAC may consult with others as it deems appropriate.
11. Once the proposed budget has been finalized by the President, it will be presented to the Senate for comment and to the Board of Governors through its Operations Committee for approval.

Dalhousie University
Operating Budget Revenue and Expenditure Model

<u>Assumptions (please see explanatory notes for further detail)</u>	2020-21
Government Grant Change	1%
Tuition Revenue	
General Fee Increase (Per current MOU)	3%
Additional Increase International students (see note 2d)	\$1,473
Enrolment Change	see below
Facilities Renewal fee Increase	3%
Budget Gap Addressed by Faculties and Units	0.5%
Nova Scotia Bursary	No Change
Compensation Provision	per agreements and estimates
Library Acquisitions	3%
Non Salary Inflationary Increase	2%

	2019-20 Approved Budget	Recommendations and Estimates	2020-21 Recommended Budget
REVENUES - INCREASE(DECREASE)			
1. Government Funding			
a) Operating Grant: Labour & Advanced Education	195,665	1,957	197,622
b) Scholarship and Bursary Program Grants	11,190	-	11,190
c) Facilities/Space Grant	1,000	-	1,000
d) Other Government Grants - Enrolment Expansion	11,298	-	11,298
Total Government Funding	219,153	1,957	221,110
2. Tuition revenues	184,230	-	184,230
a) 2019-20 Enrolment Change	-	5,400	5,400
b) 2020-21 Forecasted Enrolment Change	-	5,500	5,500
c) Fee increases	-	5,700	5,700
d) Additional Increase International Students	-	2,200	2,200
Total Tuition Revenue	184,230	18,800	203,030
3. Endowment Income	29,533	1,134	30,667
4. Operating Interest Income	3,750	700	4,450
5. Facilities Renewal Student Fee	3,596	108	3,704
6. Federal Research Support Fund Grant	6,958	-	6,958
TOTAL REVENUES - INCREASE (DECREASE)	447,220	22,699	469,919
EXPENDITURES - INCREASE (DECREASE)			
7. Faculty and Unit Budget Allocations	344,979	11,762	356,741
8. Strategic Allocations			
a) Investments and Initiatives	3,895	4,680	8,575
b) Specific Student Focused Initiatives	380	-	380
Total Strategic Allocations	4,275	4,680	8,955
Investments in Shared Resources			
9. Student Financial Assistance and Employment	35,914	911	36,825
10. Energy, Water, Taxes and Insurance	23,840	-	23,840
11. Equipment and Furniture Allocation	2,466	49	2,515
12. Facilities Renewal	23,963	4,000	27,962
13. Campus Renewal - Long term debt/rent	6,795	136	6,931
14. Information Technology	3,088	1,162	4,250
15. Contingency	1,900	-	1,900
Total Investments in Shared Resources	97,966	6,258	104,223
TOTAL EXPENDITURES - INCREASE (DECREASE)	447,220	22,699	469,919
SURPLUS (SHORTFALL)	-	-	-

Notes to 2020-21 Budget Model

These notes have been prepared to provide further background on the nature of the revenues and expenditures included in the model and any estimates or assumptions for the 2020-21 budget.

REVENUES

Government Funding (Line 1)

Line 1 includes the grants from the Province of Nova Scotia. The budget plan assumes that Dalhousie's operating grants (line 1a) will increase by \$1.96 million (1%) in 2020-21 according to the current Memorandum of Understanding with the Province of Nova Scotia which expires March 31, 2024.

Line 1b includes provincial grants which provide direct bursary and scholarship support to students. The Nova Scotia Bursary Program provides \$8.2 million in support to reduce the cost to Nova Scotia Students through an automatic bursary. The program provides \$1,283 (full time) for Nova Scotia students studying at a Nova Scotia University. The province also supports graduate students through \$3 million from the Nova Scotia Graduate Scholarship Program. For further detail see the scholarship section below. These revenues directly offset scholarship and bursary expenditures (see Student Financial Assistance and Employment line 9). There is no expected change in funding for these programs in 2020-21.

Lines 1c and 1d include other targeted funding and direct program funding for enrolment expansions (Medicine and Health).

Tuition Revenues (Line 2)

This line includes student tuition revenues that support the operating budget. The following are the changes in tuition revenues that are generated by enrolment changes and fee rate changes:

(a) 2019-20 Enrolment Increase: Enrolment in the Fall of 2019 increased by 409 students 2.1% over 2018.

(increase of 501 international students and decrease of 91 domestic students). The impact of this increase in enrolment on tuition revenue in 2020-21 is \$5.4 million and is factored in to the 2020-21 budget plan on line 2a.

(b) 2020-21 Forecast Enrolment Increase: The budget plan assumes an increase in enrolment in 2020-21 over 2019-20 resulting in additional revenues of \$5.5 million. This relates to a forecasted increase of approximately 300 students based on increases in the entering class size in recent years and student progress through their programs. The increase also considers the higher proportion of international students and the higher tuition revenue they pay. As actual enrolments will not be known until the fall 2020 the BAC has made recommendations that a portion of strategic initiatives funding and facilities renewal funding not be allocated until enrolments are known.

(c) Tuition Fee Rates: The budget plan for 2020-21 (line 2c) assumes annual increases in all tuition fees of 3% (\$5.7 million) as permitted by the current Memorandum of Understanding (MOU) with the Province of Nova Scotia and as recommended in this report. The MOU allows Universities to increase tuition fees annually by up to 3% for Nova Scotia students in most programs. There are no restrictions on increases in Medicine, Dentistry, Law and graduate programs or for out of province or international students.

(d) Additional Increase - International Students: The budget plan for 2020-21 (line 2d) includes an additional increase, beyond 3%, of \$1,473 (full time) for international undergraduate and non-thesis master's students according to the multiyear tuition fee increase approved in April 2019.

Further discussion on tuition fees is included in the body of this report and Appendix D contains comparative tuition fee information.

Investment Income (Line 3 and 4)

Endowment expenditures from the University's 1,400 plus individual endowments are funded through earnings from the endowment investment program. In 2020-21 endowment spending will increase by \$1.1

million to support student assistance, academic chairs and salaries, library and research. This increase is based on a combination of new gifts, increased spending in existing endowments and in endowment management fees. Line 3 includes the investment income required to support expenditures for the 2020-21 year. The 2019-20 and 2020-21 endowment expenditures are included in the budget lines as follows:

	2019-20	2020-21
Academic Chairs and Salaries	7,864	7,975
Library Acquisitions	259	275
Student Assistance	12,599	13,055
	<u>20,722</u>	<u>21,305</u>
Other non-compensation costs		
Endowment Management Expense	3,500	3,900
General and Research Support	5,310	5,462
	<u>8,810</u>	<u>9,362</u>
Total Endowment Revenues and Expenditures	<u>29,533</u>	<u>30,667</u>

Line 4 includes operating interest income. The University invests short term cash flows which provides interest income to support the University operating budget. Operating interest income is projected to increase by \$700,000 based on projected cash flows and interest rates earned through investments managed in accordance with the University's Expendable Funds Policy.

Student Fee for Facilities Renewal (Line 5)

The University collects a student fee that support Facilities Renewal expenditures (line 12). The fee recommended to increase by 3% to support increased facilities renewal expenditures.

Federal Research Support Fund Grant (Line 6)

This line includes the grant received from the Federal Government to support the indirect costs of research. It is estimated that the 2019-20 operating budget included \$45.7 million in costs such as lighting, heating and maintenance for research space, salaries for staff that provide technical or administrative research support, cost of regulatory requirements such as training costs for workplace health and safety, and the costs associated with intellectual property. Further

information on the program and detail on the types of expenditures can be found on the Office of Research Service website.

Funding for the program in 2020-21 has not been confirmed but is expected to be maintained at the 2019-20 level.

EXPENDITURES

Faculty and Service and Support Unit Allocations: Operations (Line 7):

This section includes the details of the budget allocations to Faculties and service and support units which are expected to grow overall by 3.4% (\$11.8 million) to \$356.7 million in 2020-21. This figure is comprised of the following:

	2020-21 Budget
Faculty and Unit Budget Allocations	
Salary and Benefit Costs	331,726
Non-Salary*	51,455
Faculty/Unit Revenue	(35,874)
Enrolment Related Budget Adjustment (ERBA)	1,800
Unfunded Cost Increases / contribution to inflation costs	(1,500)
Library Acquisitions	<u>9,134</u>
	<u>356,741</u>

* net of recoveries

Faculty and service and support unit allocations include endowment supported expenditures and increases in endowment support in 2020-21 (see breakdown in line 3 above)

This budget line is shown net of direct salary and benefit and other recoveries.

Further details related to the breakdown of Faculty and service and support unit allocations are as follows:

Salary and Benefit Costs: As most collective agreements for employee groups will expire on June 30th, 2020 the budget model includes the estimated costs of progression increases (CDIs, steps, etc.), scale and benefit changes for all employee groups. The model also includes the annualized impact of the 2019-20 compensation adjustments.

The University's pension contribution levels are determined based on an actuarial consultants' calculation of the financial position of the plan. The intervals at which valuations of the plan are required is determined by the Nova Scotia Pension Benefits Act. The plan status currently requires the University to complete annual valuations which determine the annual employer contribution. This leads to greater volatility from year-to-year, based on various factors including investment performance, actuarial and mortality experience. Changes to pension regulations are currently under review by the Provincial Department of Finance and the potential impact on the employer contributions through the operating budget are not yet known.

In 2019-20 there were savings to the operating budget of \$5.5 million based on the valuation as of March 31, 2019. Such one-time savings will be set aside in a reserve to address the potential impact of pending changes under the pension regulations, volatility in the market, and actuarial/mortality experience going forward. The 2020-21 budget plan assumes savings are not recurring.

Non-Salary Expenditures: This line includes University expenditures for all costs that are not related to compensation within Faculty and service and support unit budgets. Costs include program supplies, materials and contracted services. The budget model includes a general inflationary increase of 2% for most components of the non-salary budget.

Faculty and Service and Support Unit Revenues: This line includes other revenue sources that are managed by Faculties and service and support units. In Faculties examples include revenue from auxiliary fees, full cost recovery programs, and extended learning and farm revenue in Truro. Other revenues included in this category are the student services fee, application fees, Kings transfer for teaching services and revenue from services provided to external parties.

Enrolment Based Budget Adjustment (ERBA): ERBA is the annual adjustment to Faculty budgets based on year over year changes in enrolments. The adjustment

approximates 60% of the change in tuition revenue generated by the change in enrolments. The overall change across all Faculties is estimated to be \$1.8 million for 2020-21. Final calculations will be completed by Dal Analytics in April.

Unfunded cost increases: It is estimated that Faculty and service and support unit costs will increase by an average of 3.9% in 2020-21 model, but budget allocations will only increase by 3.4% leaving Faculties and service and support units to address the 0.5% gap internally.

Library Acquisitions: This line includes the costs of library acquisitions including electronic media. The budget model assumes a 3% increase in 2020-21.

Strategic Allocations (Line 8):

This pool of funding is allocated to Faculties and service and support units by the Provost Committee to support new initiatives in support of the University's mission. Further commentary on this item is included in the 2020-21 Operating Budget Plan.

Student Financial Assistance and Employment (Line 9):

The budget plan for 2020-21 includes student assistance totaling \$36.8 million. The breakdown is:

	2020-21 Budget
Student Assistance	
Student Assistance supported by the operating budget	12,580
Student Assistance supported by endowments	13,055
Nova Scotia Scholarship and Bursary Programs	<u>11,190</u>
Total Student Assistance	<u>36,825</u>

Operating support for scholarships and bursaries has increased by \$455,000 as described in the body of the report. Endowment supported scholarships will increase by \$456,000 in 2020-21. Grants from the Province fund \$11.2 million in scholarships. The model makes no assumption about change in the current program structure for the Nova Scotia Bursary Program in 2020-21. The program currently provides full time Nova Scotia Students with an automatic bursary of \$1,283 applied against tuition.

Energy, Water, Taxes and Insurance (Line 10):

This line includes estimated costs for natural gas, biomass electricity, water, tax and insurance for University buildings. It also includes annual payments on projects funded through related energy savings until the project costs are retired. This line remained steady at the 2019-20 budget allocation resulting from decreases in natural gas pricing offset by changes in other utilities and normal consumption patterns as well as estimated insurance and civic tax costs. There is an increased exposure to variations in natural gas market prices. Dalhousie will continue to explore opportunities to limit uncertainty in pricing.

Equipment and Furniture Allocation (Line 11):

This line is a central pool of funding which is allocated to Faculties and service and support units to support teaching and other equipment purchases. An inflationary increase of 2% has been included in line.

Facilities Renewal (Line 12):

The budget model assumes a \$4 million increase in the budget for Facilities Renewal which includes the increase in the student fee (line 5) for Facilities Renewal of \$103,000. There is further commentary on this item in the Operating Budget Plan.

Campus Renewal – Long term (Line 13):

This line includes the costs of debt service and rental requirements for University space. The budget model assumes an increase in the cost of leased space in 2020-21.

Information Technology (Line 14):

This line includes a \$500,000 increase for AV technology in classrooms and \$600,000 information technology infrastructure as well as an overall 2% increase as described in the report.

Contingency (Line 15):

This line is the annual allocation for contingency items. The budget is currently set at 0.4% of the total operating budget.

FEEDBACK FROM THE UNIVERSITY COMMUNITY

I. Survey

An online survey was sent November 19, 2019 to students, faculty and staff, asking to identify and prioritize areas where flexible funds of the University may be allocated and to provide views on approaches to addressing budget challenges.

The top three priorities are like surveys from the past three years with the order of the top priorities changing. Financial Assistance for Students, Teaching/Faculty Support and Renewal, and Study Space remain top priorities mirroring the priorities from the surveys from the past three years.

The survey results which list the prioritized areas of funding allocation, as categorized by student, faculty and staff responses are summarized in the table below:

Students (Graduate & Undergraduate)	Faculty	Staff
Scholarships/bursaries	Renewal of faculty	Infrastructure (buildings & IT)
Student services	Infrastructure (buildings & IT)	Student services
Infrastructure (buildings & IT)	Research support	Scholarships/bursaries
Renewal of faculty	Student services	Research support
Research support	Scholarships/bursaries	Administrative support

The top 3 student priorities representing 50% spending of a hypothetical budget are Scholarships and Bursaries (21%), Student Services (15%) and Infrastructure (14%). EDI initiatives (7%), Administrative support (6%) and Strategic initiatives (6%) received the lowest share.

The top 3 Faculty priorities representing 66% spending of a hypothetical budget are Renewal of Faculty (31%), Infrastructure (19%) and Research Support (16%). Among Faculty respondents, Faculty & Staff Services (10%), Administrative support (7%) and Strategic initiatives (6%) received the lowest share.

For Staff respondents, the top 3 priorities representing 50% spending of a hypothetical budget are Infrastructure (21%), Student Services (15%) and Scholarships and Bursaries (14%). Among Staff, Faculty & Staff Services (10%), Strategic initiatives (10%) and EDI initiatives (9%) received the lowest share.

The ranking of priorities within the area of Student Services, students (graduate and undergraduate) place mental health at the top, while staff and faculty ranked advising and health & wellness as a top priority.

When ranking of priorities within the area of financial support, graduate and undergraduate students placed scholarships, bursaries and food/hunger at the top. Staff and faculty similarly ranked bursaries, food/hunger and health & wellness.

For priorities within area of Faculty Renewal, students place competitive compensation, hiring faculty in new areas, and supporting EDI at the top, while Staff and Faculty choose the same with the addition of replacing faculty in existing areas.

When rating the importance of Administrative Support, graduate and undergraduate students prioritized differently. Graduate students place more importance on Process Improvements and EDI initiatives while Undergraduate Students selected Central support for academic services and basic services, and Faculty support for administrative tasks. Faculty and Staff all identified the need for Process improvements as a first or second priority.

Within the area of Research Support there was not a lot of consensus. Faculty respondents ranked Core Facilities low, while Staff selected as a top priority. Research Ethics was ranked higher for graduate students, but it was not a priority for undergraduate students. Health and Safety was identified among the top priorities by all respondents.

In the area of university infrastructure, the top priorities varied although in general, grounds maintenance and campus aesthetics, renovation and modernization, and cyber security, were prominent across all survey respondents.

For the final open-ended question, the four following themes appeared in equal proportion across respondents in the survey's open-ended questions:

- Infrastructure and maintenance
 - Stop deferring maintenance
 - Buildings in desperate need of repair
 - Students losing time and education experience with building shutdowns
 - Teaching and research suffering from lack of infrastructure updates
- Reduction and review of Senior administration positions
 - Fewer APVs
 - Salaries too high
 - Salaries are bloated at the upper administrative level
 - Less budget for Senior administrative salaries to help fund contract and support staff
- Student cost
 - Stop raising tuition
 - Students with student loans have insufficient funds to live because of tuition and book costs
 - Increase funding for student research, especially for graduate students
 - Mental health crisis amongst students due to undue financial stress
- Teaching support
 - Research suffering from teaching workload
 - New and part time faculty not trained enough in teaching
 - Stop hiring part time faculty (devaluing the level of education)
 - Increase number of tenure track positions

II. BAC Forums

Input from the university community, two information sessions were held during October 2019. The feedback provided by attendees is integrated in the recommendations presented throughout the report with themes summarized as follows:

1. **Budget Allocation:** Given further considerations to E-learning and distributed education, application of the Strategic Initiatives Fund, student support (including further considerations for international student support, student employment opportunities and compensation levels, better identification of employment possibilities upon graduation, student orientation beyond first year, increase support for victims in sexualize violence), child care support;
2. **Cost-Saving Considerations:** Approaches to course planning, province-wide student registration system, improve effectiveness in space allocation and utilization, use of desk phones versus cell phones;
3. **Revenue Alternatives:** Further analysis between tuition costs and enrolment growth, further analysis of international student tuition in relation to other Universities; improve/clarify career path options to support more faculty renewal; alternative tuition such as in e-learning;
4. **Strategy:** Given competing priorities, clarify linkages between priorities and strategic objectives; assess revenue model (how and when tuition is paid, review of central versus decentralized systems, does tuition level effect who comes to Dal?, further process improvements and efficiencies with out fear; processes are dispersed and better coordination needed; review health services wait times for graduate and undergraduate students, (undergraduates and graduates health services); improvements in approaches to change; in what is the desired culture at Dal and when is needed to create it, clarify Dal's value proposition improve student communications: availability of services, and overall improved understanding of the university.

Dalhousie University
Comparison of Tuitions
Undergraduate Arts Tuition Fees - Atlantic Universities (2019-20)
Without Nova Scotia Bursary Applied for Nova Scotia Students

University	Approved Tuition Fee	Tuition and Mandatory Incidental Fees	
		Nova Scotian Students (\$1,283 bursary)	Other Canadian Students
Memorial	3,330	4,511	4,511
UPEI	6,270	7,333	7,333
Moncton	6,423	7,159	7,159
UNB	7,126	8,052	8,052
St. Thomas	7,149	8,197	8,197
Dalhousie	7,866	8,066	9,349
Kings	7,866	8,280	9,563
Mount Saint Vincent	7,932	7,870	9,153
Saint Mary's	7,940	7,929	9,212
CBU	8,040	7,741	9,024
Mt. Allison	8,770	9,792	9,792
St. Francis Xavier	8,830	8,966	10,249
Acadia	8,933	9,172	10,455

1 In addition to the Approved Tuition Fee, students pay mandatory incidental fees which may include Dental and Health Plans, Campus Renewal, recreation, bus passes etc.. For Nova Scotia students studying at Nova Scotia universities, tuition costs are reduced by an automatic bursary of \$1,283 from the provincial government.

Tuition Fees for Entering Students - Canadian Universities

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

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

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

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

(3) University of Toronto Commerce 1st year students pay a general Arts & Science program fee. They begin to pay a specialized program fee in year 2. For 2019/20 this fee is \$17,670.

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

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

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

**Comparison of Law, Medicine and Dentistry Approved Tuition Fees for 2019-2020
for Entering Canadian Students**

		Law 2019-20	Medicine 2019-20	Dentistry 2019-20
Dalhousie ⁽¹⁾	Nova Scotia students (fee reduced by \$1,283 for NS Bursary)	17,195 7 th of 15	20,125 5 th of 13	24,967 4 th of 8
Dalhousie ⁽¹⁾	Other Canadian students	18,478 4 th of 15	21,408 5 th of 13	26,250 4 th of 8
Victoria		9,968	n/a	n/a
UBC		12,639	18,473	18,473
Alberta		10,221	12,044	20,184
Calgary ⁽²⁾		12,315	11,259	n/a
Saskatchewan		14,064	17,998	35,667
Manitoba		10,757	8,360	22,751
McMaster ⁽²⁾		n/a	18,847	n/a
Western		20,151	23,986	35,341
Windsor		17,556	n/a	n/a
Toronto		33,040	23,090	37,080
York		24,802	n/a	n/a
Queens		18,188	23,513	n/a
Ottawa		17,570	25,487	n/a
McGill ⁽³⁾		7,940	16,674	16,939
UNB		11,668	n/a	n/a
Memorial		n/a	12,250	n/a
Average (excluding Dalhousie)		15,777	17,665	26,634

The BAC has endeavored to gather information on tuition fees for professional programs at comparator Universities. Internal policies and budgeting practices will vary by university and it is not possible to provide a comprehensive enumeration of all such policies and practices.

(1) Dalhousie Law Tuition includes an auxiliary fee of \$2500.

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

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

DENTISTRY

2019-20 TOTAL PROGRAM - TUITION AND MANDATORY FEE COMPARISON

	Dalhousie	McGill	Western ON	Toronto	Manitoba	Saskatchewan	Alberta	UBC
	4-year total	4-year total	4-year total	4-year total	4-year total	4-year total	4-year total	4-year total
Total Tuition and Mandatory Expenses	\$181,765	\$77,863	\$203,483	\$199,790	\$143,401	\$203,233	\$165,360	\$246,618
Computer, Maintenance, Staff Support <i>(mandatory laptop, didactic & clinic information system)</i>	YES	NO	NO	NO	NO	NO	NO	NO
VitalSource Electronic Textbook Library and Software <i>(no other texts/manuals required; includes clinic information system -AxiUm)</i>	YES	NO	NO	NO	YES	NO	YES	NO
Two Electronic Drug Databases	YES	NO	NO	NO	YES/NO (library link)	NO	YES	NO
All Dental Laboratory Fees <i>(appliances for patients/pre-clinical teeth/cases)</i>	YES	YES	YES	YES	YES	YES	YES	YES
Pre-Clinical Equipment <i>(lockers, articulator, bp cuff)</i>	YES	some/most	YES	YES	YES	YES	YES	YES
Preclinical Supplies <i>(including magnification loupes, clinic jackets and laundry) (phantom head teeth, course manuals, article copies)</i>	YES	some/most	YES	YES	YES	YES	YES	YES
Clinic Equipment <i>(all patient care sterilized items, handpieces)</i>	YES	some/most	YES	YES	YES	YES	YES	YES
Clinic Supplies <i>(including student/patient voice-mail/ e-mail interface)</i>	YES	some/most	YES	YES	YES	NO	YES	YES
What costs are in place in addition to published mandatory fees? (see *)	does not include NDEB (licensing exam) laptop included in fee magnification loupes included in fees Includes payment toward new clinical facility	laptop not included in fees note on website that there may be additional costs for clinic/ pre-clinical equipment/ supplies)	does not include NDEB (licensing fee)	optional magnification loupes & light (appx. \$4200.) additional pre- clinic/clinic expenses for students who purchase supplies laptop not included	laptop not included but required	includes textbooks laptop not included includes NDEB fee (\$2,500.00) (licensing exam)	laptop not included optional magnification loupes & light (appx. \$4200.)	includes NDEB fee (\$2,500) (licensing exam)

Tuition at Selected Universities (2019-20)
(fee shown is for entering student in an Undergraduate Science Program)

	Undergraduate Tuition Fees			
	Canadian Students	Rank (#1 is highest)	International Students	Rank (#1 is highest)
U15 Universities				
University of Manitoba	4,363		16,995	
University of Alberta	5,321		22,267	
University of Calgary	5,386		18,338	
University of British Columbia	5,399		39,197	
McMaster University	6,043		32,394	
Western University	6,050		31,042	
University of Ottawa	6,088		36,161	
University of Toronto	6,100		52,290	
University of Waterloo	6,128		35,146	
Queen's University	6,183		46,291	
University of Saskatchewan	6,755		18,441	
Université de Montréal	7,940		23,456	
McGill University	7,940		42,392	
Université Laval	8,852		22,062	
Dalhousie University	8,925	1 of 15	20,193	12 of 15
Times Higher Education Universities - ranked between 100 and 350				
University of Alberta	5,321		22,267	
University of Calgary	5,386		18,338	
University of Victoria	5,687		24,926	
Simon Fraser University	5,761		28,247	
Queen's University	6,183		46,291	
Western University	6,050		31,042	
University of Ottawa	6,088		36,161	
University of Waterloo	6,128		35,146	
Université Laval	8,852		22,062	
Dalhousie University	8,925	1 of 15	20,193	9 of 10
Atlantic Universities				
Memorial University	3,330		11,460	
University of New Brunswick	7,126		16,595	
Cape Breton University	8,040		16,080	
Mount Saint Vincent University	8,326		16,257	
Saint Mary's University	8,530		18,320	
Mount Allison University	8,770		18,130	
St. Francis Xavier University	8,830		17,660	
University of Kings College	8,925		20,193	
Dalhousie University	8,925	2 of 10	20,193	1 of 10
Acadia University	8,933		17,884	

International Tuition at Selected Universities (2019-20)
(fee shown is for entering student in a Master's Science Program)

	Master's Tuition Fees			
	Canadian Students	Rank (#1 is highest)	International Students	Rank (#1 is highest)
U15 Universities				
University of Alberta	3,745		8,671	
University of Saskatchewan	4,260		6,731	
University of British Columbia	4,996		8,777	
University of Manitoba	5,148		11,325	
University of Calgary	5,594		12,696	
Queen's University	5,773		12,927	
University of Toronto	6,210		23,770	
Western University	6,360		18,247	
University of Waterloo	6,762		21,126	
Université Laval	7,188		14,774	
University of Ottawa	7,370		25,472	
Université de Montréal	7,402		16,372	
McGill University	7,940		18,110	
McMaster University	8,447		25,612	
Dalhousie University	9,468	1 of 15	16,236	8 of 15
Atlantic Universities				
Memorial University	5,121		6,654	
Saint Mary's University	6,591		14,596	
University of New Brunswick	6,975		12,435	
Mount Allison University	8,770		18,130	
St. Francis Xavier University.	8,830		17,660	
Acadia University	8,883		18,058	
Dalhousie University	9,468	2 of 8	16,236	5 of 8
Mount Saint Vincent University	9,938		17,870	

Dalhousie University
Proposed Tuition and Facilities Renewal Fees for 2020-2021
(Effective April 1, 2020 unless otherwise noted)

NOTICE TO READER: Depending on the program, tuition fees are assessed either on a program fee or per course based on the billing hours associated with the course (most are 3 billing hours per half credit course). For the latter, where a student is enrolled in a full course load of 10 half credits over the fall and winter terms, this would normally equate to 30 billing hours. For example using the 2020-21 rates below, tuition for a student enrolled in a full course load in the undergraduate Arts program for the fall and winter terms would be $30 \times \$270.10 = \$8,103$.

The Province of Nova Scotia provides students studying at a Nova Scotia University an automatic bursary that is applied directly to reduce tuition paid. The bursary reduces fees by \$1,283 per year for students enrolled in a full course load (normally 30 billing hours/10 half credits). Using the undergraduate Arts example above the cost for a Nova Scotia student is \$6,820 (\$8,103 less \$1,283). The fee rates in the schedule below do not reflect the application of the bursary.

	<u>2019-2020</u>		<u>2020-2021</u>	
	<u>Approved</u>		<u>Proposed</u>	
	<u>Program</u>	<u>Per Billing Hour</u>	<u>Program</u>	<u>Per Billing Hour</u>
	\$	\$	\$	\$
I UNDERGRADUATE				
Programs at the Agricultural Campus				
Degree Programs		277.90		286.20
Technical		220.70		227.30
Animal Health		296.80		305.70
Veterinary Technology		296.80		305.70
Architecture and Planning, Community Design		274.00		282.20
Arts and Social Sciences		262.20		270.10
Computer Science (incl. Informatics)		297.50		306.40
Dentistry				
Dentistry	26,250		27,039	
Dental Hygiene (Diploma)	9,828		10,122	
Dental Hygiene (Degree)		331.50		341.40
Engineering		325.30		335.10
Health				
Health Services Administration		297.50		306.40
Health Science and Kinesiology		305.40		314.60
Nursing		320.30		329.90
Pharmacy (BSc.) ¹		350.00		360.50
Pharmacy (Doctor) ¹		N/A		465.00
Recreation & Health Promotion		305.40		314.60
Social Work		289.80		298.50

1. Beginning in the fall of 2020 new Pharmacy students will be admitted to the undergraduate entry-to-practice Doctor of Pharmacy (PharmD) program and the current Bachelor of Science program discontinued. The new program is consistent with the national approach to Pharmacy education. The Pharmacy (Doctor) rate shown applies to students entering the Pharmacy program in the fall of 2020.

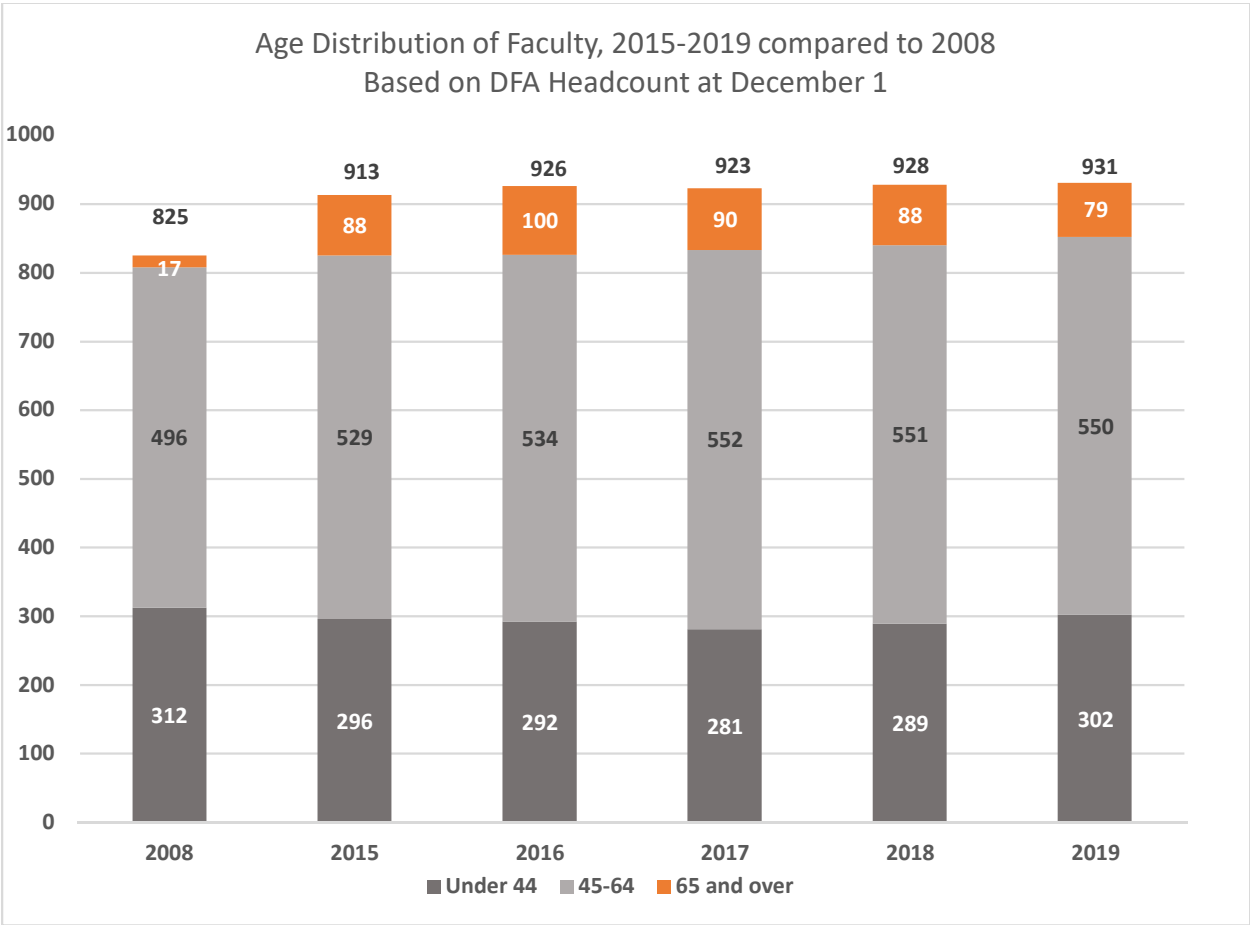
	<u>2019-2020</u>		<u>2020-2021</u>	
	Approved		Proposed	
	Program	Per Billing Hour	Program	Per Billing Hour
	\$	\$	\$	\$
I UNDERGRADUATE cont'd				
Law	15,978		16,458	
Management				
Commerce Co-Op		300.30		309.30
Management & Public Administration		263.90		271.80
Medicine				
MD	21,408		22,050	
Post-Graduates	3,259		3,357	
Science		297.50		306.40
II GRADUATE				
Masters				
Programs at the Agricultural Campus	9,468		9,753	
Architecture and Planning				
Architecture		315.80		325.30
Post Professional	9,468		9,753	
Environmental Design Studies	9,468		9,753	
Planning		331.50		341.40
Planning Studies	9,468		9,753	
Arts and Social Sciences	8,331		8,580	
Computer Science				
Computer Science	9,468		9,753	
Electronic Commerce, Health Informatics	10,497		10,812	
Dentistry				
MD/MSc	27,003		27,813	
MSc Periodontics	21,531		22,179	
Engineering, Applied Science	9,468		9,753	
Health Professions				
Applied Health Services Research	8,454		8,706	
Clinical Vision Science	10,260		10,569	
Communication Sciences & Disorders				
Years 1&2	11,889		12,246	
Year 3	9,849		10,144	
Health Promotion, Leisure Studies	9,468		9,753	
Health Administration		318.20		327.70
Kinesiology and Nursing	10,260		10,569	
Pharmaceutical Sciences	11,889		12,246	

	<u>2019-2020</u>		<u>2020-2021</u>	
	<u>Approved</u>		<u>Proposed</u>	
	<u>Program</u>	<u>Per Billing Hour</u>	<u>Program</u>	<u>Per Billing Hour</u>
	\$	\$	\$	\$
II GRADUATE cont'd				
Health Professions				
Occupational Therapy (Post Professional), Physiotherapy (Rehabilitation Research)	11,889		12,246	
Occupational Therapy & Physiotherapy	13,809		14,223	
Social Work		306.60		315.80
Law	8,331		8,580	
Management				
MBA Corporate Residency	24,808		25,552	
Environmental Studies	8,424		8,676	
Library and Information Studies		349.80		360.30
Information		349.80		360.30
Public Administration		278.10		286.40
Resource and Environmental Management		278.10		286.40
Medicine				
Community Health & Epidemiology	10,260		10,569	
Medicine - excl. Community Health & Epidemiology	9,468		9,753	
Science	9,468		9,753	
Computational Biology & Bioinformatics	9,468		9,753	
Marine Management	8,424		8,676	
Other				
Continuing Fee (per academic term)	863		888	
Qualifying, Visiting or Special Grad Students		315.60		325.10
Doctorate¹				
Arts and Social Sciences	4,146		4,269	
All Other Doctorate Programs	6,147		6,330	
Other				
Qualifying, Visiting or Special Grad Students		315.60		325.10

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

	<u>2019-2020</u>		<u>2020-2021</u>	
	Approved		Proposed	
	<u>Program</u>	<u>Per Billing Hour</u>	<u>Program</u>	<u>Per Billing Hour</u>
	\$	\$	\$	\$
III ADDITIONAL TUITION FEES - INTERNATIONAL STUDENTS				
Cohorts Entering Fall 2019 and later				
Undergraduate Agricultural Campus Programs				
Degree Programs		267.80		324.90
Technical		247.60		304.10
Animal Health		333.00		392.10
Veterinary Technology		333.00		392.10
Masters Programs - Thesis Based	6,768		6,972	
All Other Programs (excl. PhD)	11,268		13,077	
 Cohorts Entering Prior to Fall 2019				
Undergraduate Agricultural Campus Programs				
Degree Programs		238.70		245.90
Technical		220.70		227.30
Animal Health		296.80		305.70
Veterinary Technology		296.80		305.70
Thesis Based Graduate Programs	6,768		6,972	
All Other Programs	9,795		10,089	
 IV FACILITIES RENEWAL FEE				
Full-time (per term)		94.90		97.70
Part-time (per term)		31.50		32.40

Demographic Information on Faculty



DFA and NON DFA Appointments greater than or equal to 50% excluding clinical faculty

*Includes Truro Campus beginning in 2014

Source: Dalhousie University Human Resources

History of Budget Gap Addressed by Faculties

	Budget gap addressed by Faculties
2010-11	2.00%
2011-12	3.50%
2012-13	2.75%
2013-14	3.50%
2014-15	2.50%
2015-16	2.50%
2016-17	2.38%
2017-18	1.80%
2018-19	1.50%
2019-20	0.50%

Dalhousie University
2019-20 SIF Allocations
As of February 20, 2020

Student Specific Allocation

Graduate Studies	New position to improve student/supervisor relationships (3 year pilot) (year 1 of 3 year commitment).
Science	" Science For" support to address enrolment declines in Science by helping students better visualize what they can do with a science degree (year 1 of 2 year commitment).
Student Affairs	2 student advisors in the Student Accessibility Centre (base funding).

Teaching and Learning

Agriculture	Manager, Aboriginal Students base salary support.
CLT	Teaching grant funding to continue to support the CLT Scholarship of Teaching & Learning Grant and Teaching Enhancement Grant Programs. These grants are distributed to faculty members for projects to enhance teaching & learning.
FASS/CLT	Development of an Indigenous Studies Major support (year 1 of 2 year commitment).
Grad Studies	Communications advisor position (year 1 of 3 year commitment), support for the electronic reference admission system, curriculum developer position to develop the professional certificate program (year 1 of 3 year commitment).
Health/Medicine/Dentistry Management	Support for a Cultural safety in healthcare for Indigenous people Conference. Coordinator for Minor in Entrepreneurship & Innovation. Support for the faculty to develop a resource guide for Chinese students, academic advisors and faculty that will identify the social, cultural and educational issues faced by Chinese students.
Science / OFI	Partial support for strategic hire in the Faculty of Science.
Student Affairs	Accessibility & Accommodations funding to support direct financial costs related to enhancing the accessibility of learning spaces and experiences on campus. Director, Student Academic Success position (base), Residence Life Manager (base).
International Office	Support for international mobility and Beyond Borders student bursary programs.
University Library	Uniweb implementation, renew panopto license (year 1 of 2 year commitment) , Brightspace support.
Health	Support for the Building Safe Space for All Students initiative one day workshop initiatives.
Science	Support for the LSC Ecolab.
Architecture	Support the start-up of the new MLA program.

Research & Innovation

Office of Research & Innovation	Research Grants Facilitator and Executive Director, Innovation and Entrepreneurship (base support). Support for to researchers related to commercialization opportunities.
Communication & Marketing	Research reporter position (year 1 of 3 year commitment).
Research Support Areas	University Vet base operating support.
Research Support Areas Management	CORES support (NMR, Medicine and FMC), ARDC, Clean Tech Research Institute. Support for MacEachen Institute to continue to provide programming and fellowships.
Legal Counsel	Intellectual Property Officer (base position).
EHS	Cannabis Research Technician (base position).
Health/Medicine/Dentistry	Renovation support for Health Sandbox.
Human Resources	Dedicated HR consultant for Pis and grant paid research.
Facilities Management	Study and funding plan to upgrade critical power backups.
Faculty of Engineering	Computational servers and servers for PhD capacity expansion - Industrial Engineering.

Service	
Health	Staff support at the Social Work Community Clinic to support increased students / clients as well as the increase in interprofessional learning and service delivery initiatives.
Communications and Marketing	Support for the Vibrant Campus Community concept creating a more vibrant Dalhousie Campus through greater activation of Dalhousie public spaces.
Faculty of Management	Support for the Public Policy Forum initiative called the Energy Consultative Forum. (year 1 of 2 year commitment)
Schulich School of Law	Support to purchase equipment and technology for the Schulich School of Law Technology Start-Up Legal Clinic.
Art Gallery	Assistant Registrar / Preparator position.
Faculty of Dentistry	Support for the New Immigrant and Refugee Oral Health Outreach Clinic in partnership with Immigration Services Association of Nova Scotia to address barriers to oral care and providing meaningful student experience with a marginalized population navigating cultural differences with an interpreter.
Partnership & Reputation	
Advancement	Support for campaign funding plan (year 3 of 3 year commitment).
Communications and Marketing	Institutional Issues Management position (year 2 of 3 year commitment), DALSafebase operating support. Support for Dalhousie digital video strategy to enhance the reputation of the institution.
Government Relations	To develop indigenous strategy for government relations. Support for the Dalhousie Impact Study which will characterize and quantify the impacts Dalhousie has on areas of shared priority with the Province.
Provost Office	Support for Dalhousie web strategy reboot to develop web 2.0 capability and system overhaul.
Equity, Diversity, Inclusion (EDI)	
Athletics & Recreation	Funds to support the women in coaching initiative which is developing opportunities for woman coaches. (3 year commitment)
Human Resources	A pool of funding to support training and education on EDI in Facilities Management.
Facilities Management	Staff support to complete the required audits and develop the project list for campus to address the new provincial Accessibility Act requirements.
Office of EDI	Salary support for Director of Indigenous position (base) and AVP EDI (base).
Infrastructure & Support	
Academic	
Provost Office - Planning & Analytics	Additional support in the Planning & Analytics office. (1 FTE)
Dal Analytics	Administrative Coordinator for the Analytics Office. (1FTE)
Provost Office	Additional support in the Provost office. (1 FTE)
Graduate Studies	Backfill to support Graduate Funding Payment project.
Libraries	Qualitative Analysis Software Support - NVivo software package (base support).
Risk Management / Service	
ITS	Security Officer position to address IT security risks (including cybersecurity) (base position).
Environmental Health and Safety	Positions to support Dalhousie Industrial Safety program and shared positions in Engineering and Science.
Human Resources	Executive Recruiter to support campus recruitment (base position).
Financial Services	Associate Director - Communications, Process Improvement and Policy (base position).
Internal Audit	Business process improvement project support (base and year 1 of 1 year support).

Summary of Recommendations

RECOMMENDATION 1:

An additional \$4 million be provided for facilities renewal, with a commitment to continue to review the long-term funding plan for maintenance of University facilities. Of this increase, \$3 million will only be allocated upon realization of the tuition revenue forecast related to projected enrolment increases in 2020-21 (see Appendix B, budget model line 12).

RECOMMENDATION 2:

A base allocation of \$500,000 to support classroom technology to create consistent and reliable classroom technology and supports. Funding to support classroom technology will be increased over the next three years (see Appendix B, notes to the budget model line 14).

RECOMMENDATION 3:

The BAC recommends an increased investment of \$600,000 targeted for IT network capacity and infrastructure requirements (see Appendix B, notes to the budget model line 14).

RECOMMENDATION 4:

In 2020-21 and for the next 2 years, a 3% general tuition fee increase be implemented for tuition across all programs (see Appendix B, budget model line 2c).

Note that tuition for international students (undergraduate and masters (non-thesis) programs) will increase by the 3% general increase plus an additional \$1,473 in accordance with the multiyear tuition fee increase approved in April 2019. For readers requiring more context, please see recommendations in the [2019-20 Operating Budget Plan](#).

RECOMMENDATION 5:

Apply a 3% increase in the auxiliary fee for facilities renewal from \$94.90 to \$97.70 per term (see Appendix B, budget model line 5). This revenue increase will directly support facilities renewal costs.

RECOMMENDATION 6:

The BAC recommends a \$455,000 increase in student bursary support for 2020-21 (see Appendix B, notes to the budget model line 9).

RECOMMENDATION 7:

It is estimated that Faculties and service and support units' costs will increase by an average of 3.9% in 2020-21. The BAC is recommending average funding of 3.4%, thereby requiring Faculties and service and support units to address the 0.5% gap internally.

RECOMMENDATION 8:

The BAC has allocated funding of \$9 million for Strategic Investments and Initiatives in 2020-21. \$3 million of this funding will only be allocated upon realization of the tuition revenue forecast related to projected enrolment increases in 2020-21 (see Appendix B, budget model line 8).