

BUDGET ADVISORY COMMITTEE

Context for the Development of the 2020-21 Operating Budget

REPORT LIX



October 25, 2019

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

The current membership of the Committee includes:

Teri Balser (Chair), President and Vice Chancellor (Interim)
Ian Nason, Vice-President, Finance & Administration
Chris Moore, Provost and Vice-President, Academic (Acting)
Christopher Hartt, Associate Professor, Faculty of Agriculture
Michael Fournier, Associate Professor, Department of Classics
Graham Gagnon, Associate Vice-President, Research
Nicole Arsenault, Student Member
Additional student member (to be determined)

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.

I. INTRODUCTION AND OVERVIEW

Our ambition with the university annual budget process is to allocate resources in a manner that supports both long-term and immediate goals of our mission of teaching and learning, research and innovation and service to society – as well as our role in supporting the social, economic and cultural development of our province and region.

The development of the University Operating Budget is a means for accomplishing this. The Operating Budget funds the day-to-day operations of the university, and accounts for 70% of all University financial activity (research and other funds account for the other 30%). Faculties and other critical service and support units receive allocations from the University's Operating Budget to enable them to deliver on our mission and strategic priorities. In general, allocations include compensation for faculty and staff, student assistance, teaching supplies and materials, utilities, library acquisitions, infrastructure maintenance and renewal, and other priority areas. Funds to cover these costs are generated by annual support from the provincial government (through operating grants), tuition revenues as well as other revenues. In 2019-2020 the operating budget was \$447.2 million, up \$18.8 million from \$428.4 million in 2018-2019.

THE OPERATING BUDGET PROCESS

Each year the Budget Advisory Committee (BAC), chaired by the Provost, engages in a process to make recommendations that will align predictions of our annual costs with a plan to ensure that we will be able to meet those costs – by increasing our revenue, through reduction of expenditures, or by some combination of both. Following consultation and engagement with campus stakeholders, the BAC provides recommendations to the President. The President recommends the Operating Budget to the Board of Governors for approval in June. The budget exercise is not a precise science, but through its recommendations the committee seeks to both manage financial risk and support the long-term success of the institution.

The following principles guide the work of the committee:

- 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
- Recommendations must be transparent, and the process for making recommendations must be consultative

The 2019-2020 BAC process saw some changes, as we sought input via workshops in the winter semester as well as townhalls and a survey. For 2020-21 we are seeking to further improve the process, by engaging earlier, and more broadly with the Dalhousie community, beginning in the Fall and continuing through the Winter. It is our hope to continue to improve engagement with faculty, staff and students in a dialogue about the budget, our options, and the challenges and trade-offs we face.

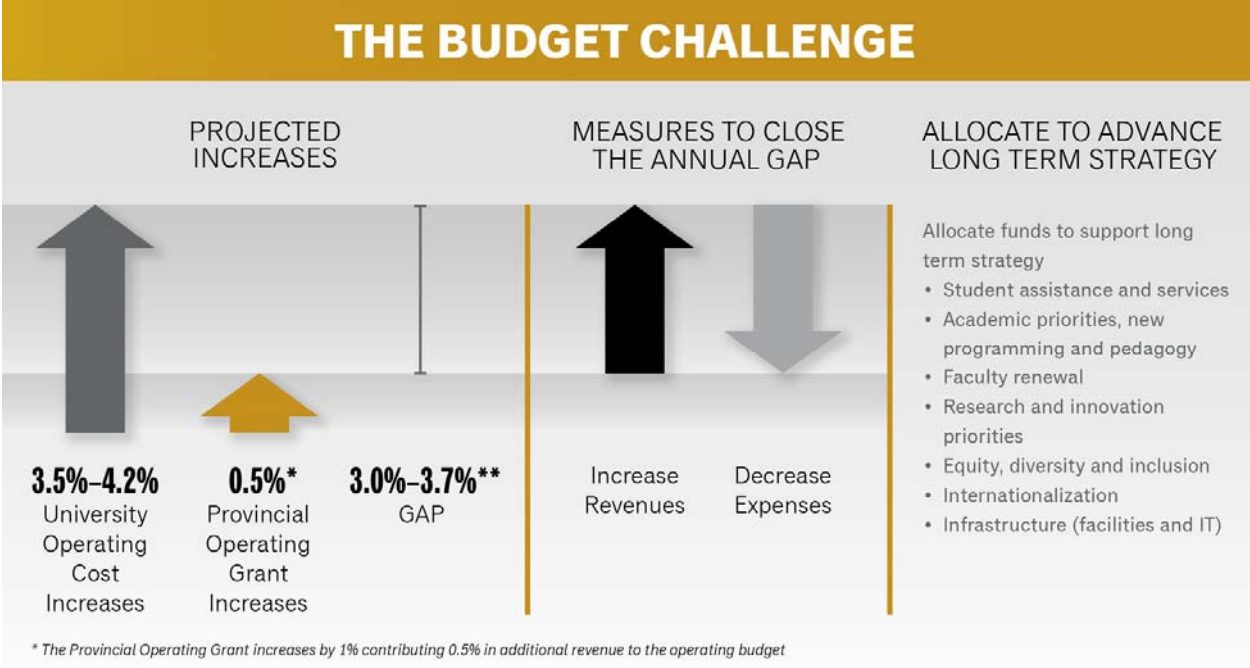
This context paper is intended to provide information on factors that influence the University budget so that students, faculty, staff and other stakeholders can contribute to the dialogue in an informed way. The pages that follow may prompt questions, ideas, or other comments from the community. Opportunities to provide input are described in the last section of this report.

OVERALL SCENARIO: COST VERSUS REVENUE GAP

In order to operate, the university has a range of expenditures and costs, and thus an accompanying need for revenue. 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 gap between revenues and expenditures for the upcoming fiscal year.

The BAC also has an opportunity to make recommendations regarding the (re)allocation of funds among priority areas related to the university mission. This is the second goal of the BAC, to seek input through engagement with campus regarding priorities that will help us advance our academic and research mission. The core of our annual discussions is to explore how (and if) we should adjust the allocation of funding in order to meet our short-term needs, while still allowing us to advance our longer-term strategy.



THE CHALLENGE, IN A NUTSHELL

Projected operating costs increase 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.

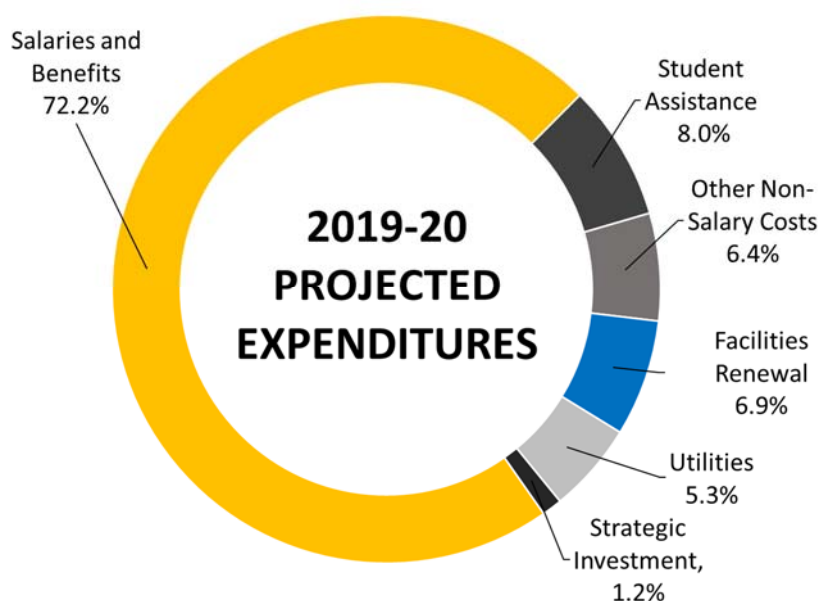
II. ANNUAL BALANCING ACT

University operating costs rise every year, and most of these increases are not easily altered. This reality necessitates discussion of options for reducing costs where possible, and for increasing revenue. The first goal of the BAC is to make recommendations that will help us to address the annual gap between our costs and revenue. The sections below provide additional background and information on our costs and our revenues.

COSTS AND REQUIRED EXPENDITURES

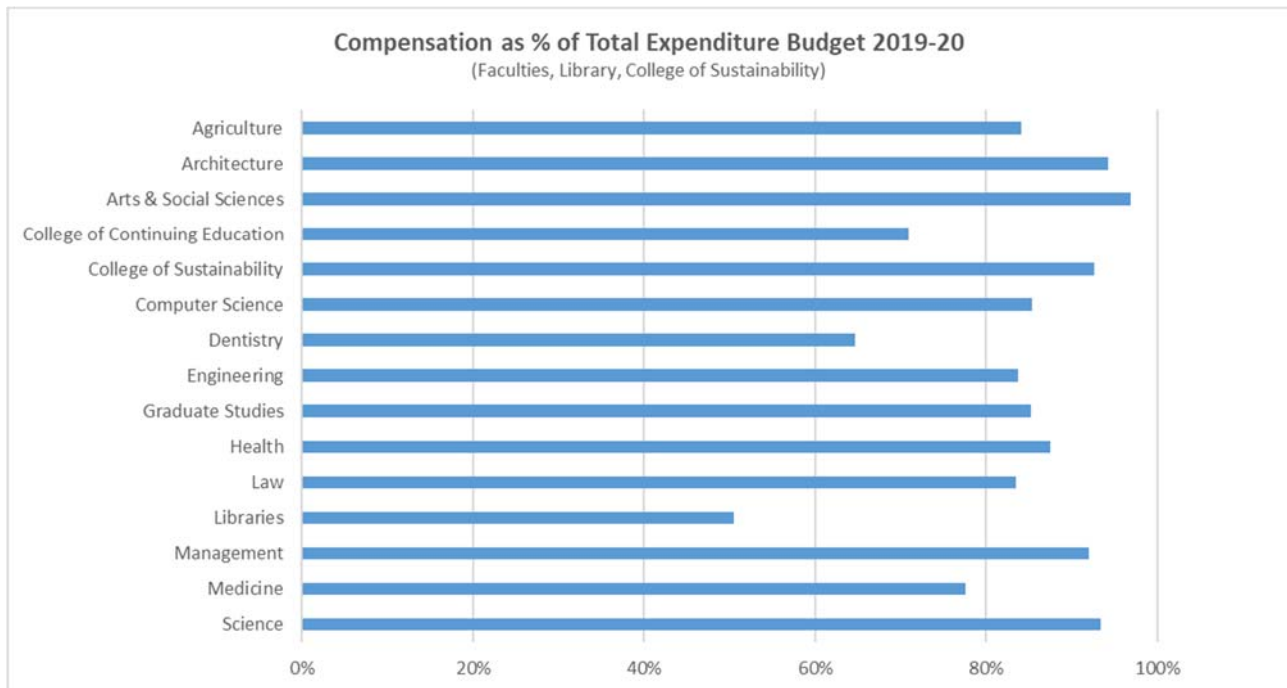
University Financial Services works regularly to monitor and predict costs and expenses associated with university operations. The BAC then considers these and ensures that the recommendations for revenue generation or cost saving measures result in a balanced operating budget for the year. This part of the Context Paper provides background on the composition of Dalhousie's annual costs, structure, and budget pressures.

The figure shown below outlines the basic categories of expenditure, and the percent of the annual operating budget allocated to each.



Compensation is the largest expenditure

The nature of university work means that compensation is the most significant cost, at 72% of total expenditures; in fact, in many Faculties compensation makes up more than 80% of the total budget. This cost is largely constrained; it cannot easily be altered given agreements on compensation negotiated with employee groups. This means there is little left for allocation to other, more discretionary, expenditures. The following graph outlines the compensation expenditures for 2019-20 by Faculty.



Regular annual budget pressures related to compensation costs include:

- The requirement for the budget to provide for negotiated annual salary, wage and benefit increases in Faculty and unit budgets to compensate all employees.
- The need to continue to attract and retain quality faculty and staff, requiring competitive salaries and benefits, in a national and international market.
- The constraint on academic renewal (for both programs and faculty) resulting from the end of mandatory retirement in 2009 and the growing proportion of more senior (and thus more highly compensated) faculty.

Increases in other costs/expenditures are also necessary

In addition to compensation increases, the university must also spend on things like utilities (water, electricity, natural gas), and other services – such as library acquisitions. These costs are difficult to predict specifically in terms of annual expenditure, as they are impacted by external pricing, inflation and/or exchange rates.

During the past decade, other changes have occurred in our external context that have also led to increased costs for the University. In particular, we have seen developments in governmental regulations that requires compliance on our part; not without significant cost. The following have significant impact on our overall costs going forward:

Research requirements:

Within the research context, Tri-Agency and federal government expectations are evolving. Increased research funding and the changing research landscape have provided new funding opportunities and changes. The Government of Canada has produced a best practice for research data management that could impact future budget development. There is a greater emphasis on funding towards indigenous priorities and the University needs to broadly implement OCAP (Ownership, Control, Access, Possession Rules and Standards) associated with any research involving Indigenous people.

There is also a greater emphasis on high-risk research which involves addressing complex situations as they arise. Animal care and ethics standards are also increasing and will lead to additional costs.

Infrastructure Renewal:

The state of university facilities impacts the life of students, faculty and staff on a daily basis. Dalhousie students, faculty and staff currently occupy 162 buildings or 6 million square feet of space across four campuses. The deferred maintenance (maintenance work that is overdue) on this space is several hundred million dollars.

Technology infrastructure continues to be a challenge. Network equipment is aging and beyond expected life spans. There are increasing demands for network and wireless service. Students, faculty and staff are demanding more, and further significant investment is required. Cybersecurity is an important area that needs continued focus.

Accessibility (Bill 59):

In September 2017, the Province proclaimed a new Accessibility Act designed to remove barriers for persons with disabilities. The University will need to be in compliance with this legislation by 2030, which will require an annualized allocation to the overall estimated costs of compliance. This is important work but will be extremely costly. Initial estimates indicate the cost to implement these requirements will likely be in the tens of millions of dollars.

Pension changes:

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, but mostly due to market results.

The legislated pension regulations are currently under review by the Provincial Superintendent of Pensions and the potential impact on the Dalhousie Pension Plan and Dalhousie's Operating Budget is not yet known. Potential financial implications of the proposed changes could be significant.

Finally, there are other expenditures to be made as well, that relate to both immediate and long-term needs to maintain and advance the quality of our academic and research missions. These include things such as: student assistance, student services, teaching support, faculty renewal, research support, and infrastructure (facilities including classrooms and IT in supporting teaching). These are the subject of BAC discussions related to allocation among priorities, described below.

Options for cost reduction are limited

In order to reduce costs, the university can do several things. These include:

- Limit new hiring and/or stop replacing people who retire
- Replace those who leave with less expensive and shorter-term options, e.g., increase the proportion of limited term or sessional appointments for teaching
- Improve service and support efficiency
- Improve infrastructure efficiency and sustainability

In the past ten years, we have worked to make improvements in operational efficiency, and some Faculties have had to limit new faculty hiring. The University continues to seek ways to improve operational and infrastructure efficiency allowing for improved funding to individual Faculties. For instance, the University has implemented energy savings initiatives that save the University budget in excess of \$3 million each year.

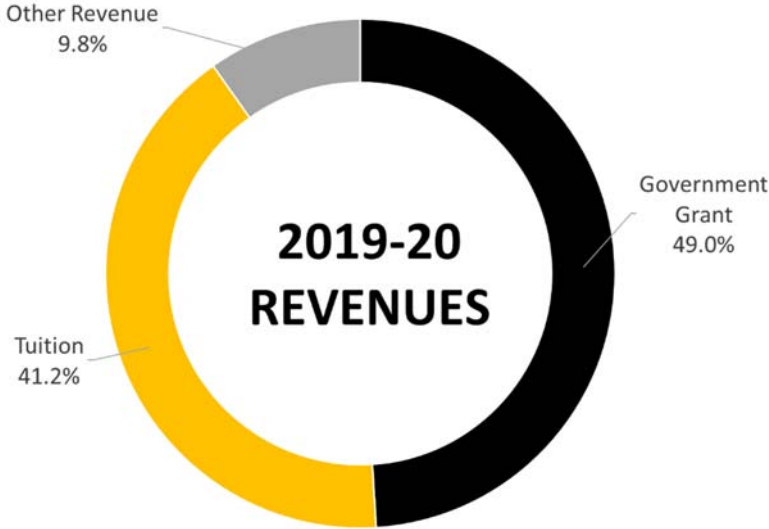
There are other, larger or more structural changes that could also be explored. These include programmatic changes that would be beyond the purview of the BAC.

REVENUE

Appropriate levels of revenue are required in order to address all of our operating expenditures. Unlike costs, which increase regularly and span a wide range, revenue to the University budget comes in just three forms (with two dominating). Here we provide some background on these, and hopefully thus provide useful context for discussion and recommendations.

There are two main revenue sources

University operating expenditures are almost entirely supported by government grants and tuition. Together these make up 90.2% of our revenues. The remaining 9.8% of revenue comes from various sources, most notably endowment income.



Provincial government support is the largest source of revenue – but it is declining as a percentage

The Dalhousie operating budget currently includes \$219 million per annum in grants from the provincial government (\$208 million in operating grants, and \$11 million that supports students directly through provincial scholarship and bursary programs) and accounts for 49.0% of annual operating revenues to support the budget.

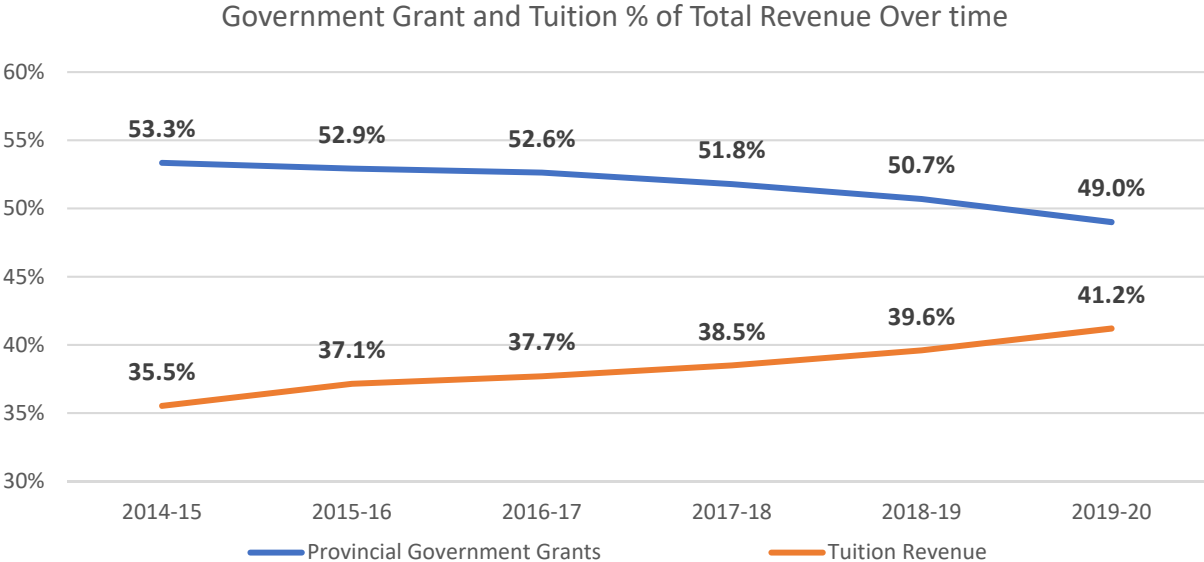
Provincial governments support the operations of universities within their respective province. In Nova Scotia, a Memorandum of Understanding (MOU) with the Nova Scotia government sets the level of support from the province, and also sets limits on tuition fee increases for all Nova Scotia universities. The

latest MOU was signed recently and covers the period April 1, 2019 to March 31, 2024. The increase in support for 2019-20 is limited by the provincial MOU at 1%, and the limit on tuition fee increase is capped at 3%. The 1% increase in grant support is not adequate to cover Dalhousie’s annual cost increases.

While the federal government provides funding for research through competitive grants, these grants do not support the operating costs of the University.

Further, the overall level of government support as a percentage of our operating budget has declined during the past decade:

- For the last six years (2014-15 to 2019-20) operating grant funding has been limited to annual increases of 1%.
- Between 2005-06 and 2018-19 Dalhousie’s enrolment has increased by 18% on Halifax campuses and this enrolment growth is not reflected in our government funding allocation. The impact overall is that on average government funding on a per student basis has decreased by \$1,400 (before inflation).



The decrease in government grant revenue as a proportion of total revenue means the University must rely more on tuition revenue to fund costs. As summarized in the graph above, during the 2014-15 to 2019-20 period the percentage of Dalhousie’s operating budget that is supported by the provincial operating grant has decreased from 53.3% to 49.0%, with tuition revenues increasing from 35.5% to 41.2% over the same time period.

Tuition revenue has increased in importance

Revenue from tuition is the second most significant source at 41.2% and is critical to support operating budget costs. The current MOU with the Province of Nova Scotia allows for annual tuition fee increases of up to 3% in all programs except Medicine, Dentistry, Law and Graduate Programs, to help offset or account for rising annual costs. Tuition fee increases for students from outside Nova Scotia studying in Nova Scotia are not limited by the MOU.

Key factors which have influenced tuition revenue are as follows:

- Continued enrolment growth has generated an additional \$37 million of tuition revenue since 2010-11. This has been an important contributor to balancing the university's operating budget but has important trade-offs to consider, namely increased class sizes and workload pressures.
- Between 2010-11 and 2018-19, annual increases of 3% have been applied to both domestic and international tuition. These increases provided funding to support rising annual operational costs but is generally insufficient on its own to ensure a balanced budget (given that tuition accounts for only 41% of the total revenue).

In 2019-20 domestic undergraduate and graduate tuitions were increased by 3.0% while international undergraduate tuition was increased by an additional 8.1% (on average international students across Canada are expected to pay a greater portion of the full cost of their programs through their fees).

Other Revenue

Of the 9.8% of other revenues that support the operating budget, 7.8% relates to the University's 1400+ individual endowments which in 2019-20 provides direct support of \$30 million for student assistance, academic chairs and salaries, and libraries and research. Through the Advancement Office, the University is actively engaged in fundraising to increase revenues from endowments.

The balance of other revenues supporting the operating budget relate to interest on short term cashflows and a grant from the Federal Government that supports the indirect costs of research.

In addition to these central operating revenue sources, Faculties and service units also generate revenues which support their units directly. These include full cost recovery programs, extended learning, student services fees and revenues from services provided to external parties. Faculty and unit revenues increased by 73% to \$91.3 million over the ten-year period ending in 2018-19. These revenues also allow Faculties to mitigate the impact of annual budget reductions and support new initiatives and costs.

OPTIONS TO INCREASE REVENUE

In order to increase overall revenue, we have two choices. We can seek to increase government support outside of the MOU, or we can increase revenue from tuition. Tuition revenue may be increased by either increasing enrolment or increasing tuition and fees per student, or some combination of the two. Both options have trade-offs and challenges. We discuss these more below.

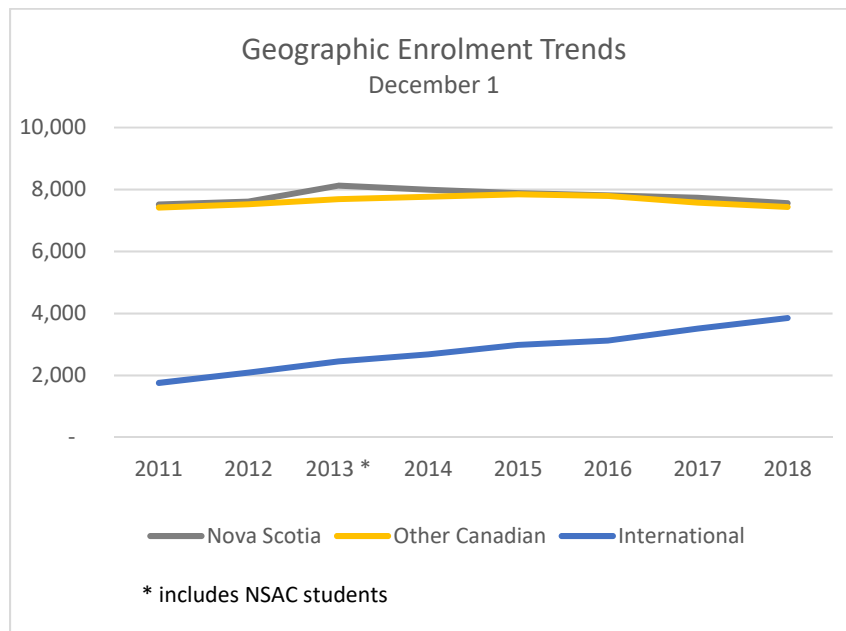
Provincial support beyond the MOU

Dalhousie contributes significantly to the Nova Scotia economy. It seeks opportunities for impactful partnerships aligned to public policy and provincial priorities. Grant support and other funding from the provincial government is critical to university operations and our capacity for positive public impact. It is important that we continue to advocate for public investment, and to demonstrate the relevance of university activities to the public good.

Tuition revenue from increased enrolment

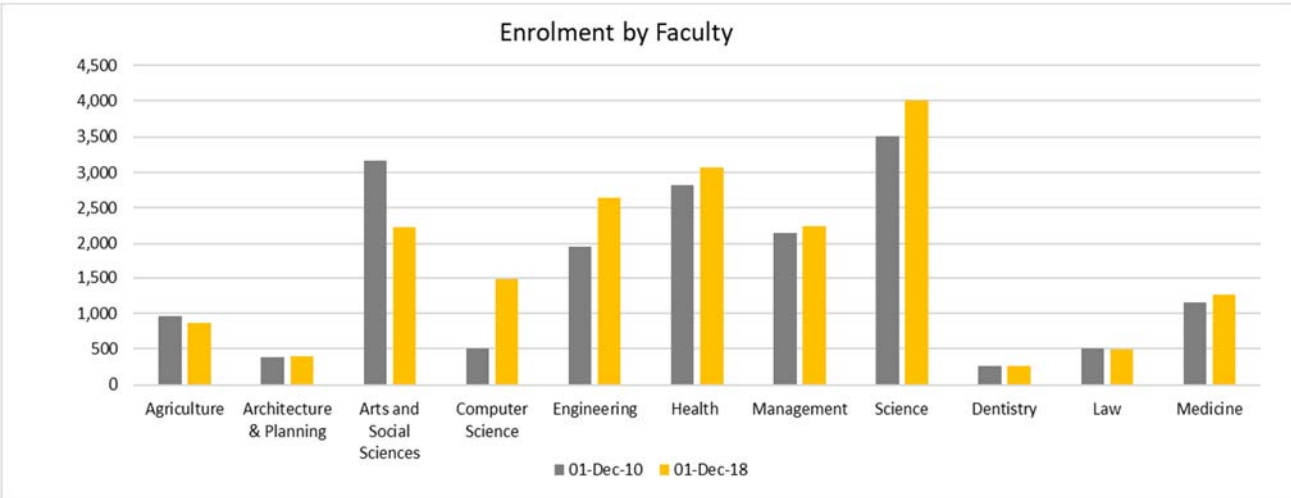
Unlike provincial support, revenue from tuition is more directly under university control, although limited by the MOU as discussed earlier. It is impacted by both enrolment level, and tuition fee rates.

During the past 12 years, enrolment has increased steadily, with most of the increase coming from international students. The graph below shows geographic enrolment trends. International students now represent 22% of the student population compared with 11% in 2010-11, an increase of 2,433 students. Meanwhile, the number of domestic students has been maintained at 2010-11 levels, now representing 78% of the student body compared with 89% in 2010-11. Nova Scotian and Canadian population demographics are changing, and it is expected that it will be challenging to maintain domestic enrolment levels. The University remains committed to regional access; however changing demographics may require the University to consider new approaches to providing access to learning.



While it is true that increased enrolment has contributed substantially to our budget, it also presents challenges in terms of class size, oversubscribed residence halls, and other pressures associated with a larger (and more international) student population. Given current capacities, enrolment increases cannot be sustained indefinitely. Part of our university strategic planning centers on considering what is the optimal size for Dalhousie's student body – what would allow for the best possible student experience?

It should be noted that there is an unequal distribution of enrolment changes across Faculties and programs, reflecting the shifting nature of student interest and workplace realities. This presents opportunities and challenges to the University and impacts each of our Faculties differently. The following graph shows that the focus of enrolment growth has been in the Faculties of Engineering, Computer Science and Science while enrolment has declined in the Faculty of Arts and Social Sciences. Continued enrolment growth may be possible in some Faculties, but others may not have capacity to grow without substantial investment. This is something we consider more as part of BAC's secondary goal (recommendations for internal funding allocation).

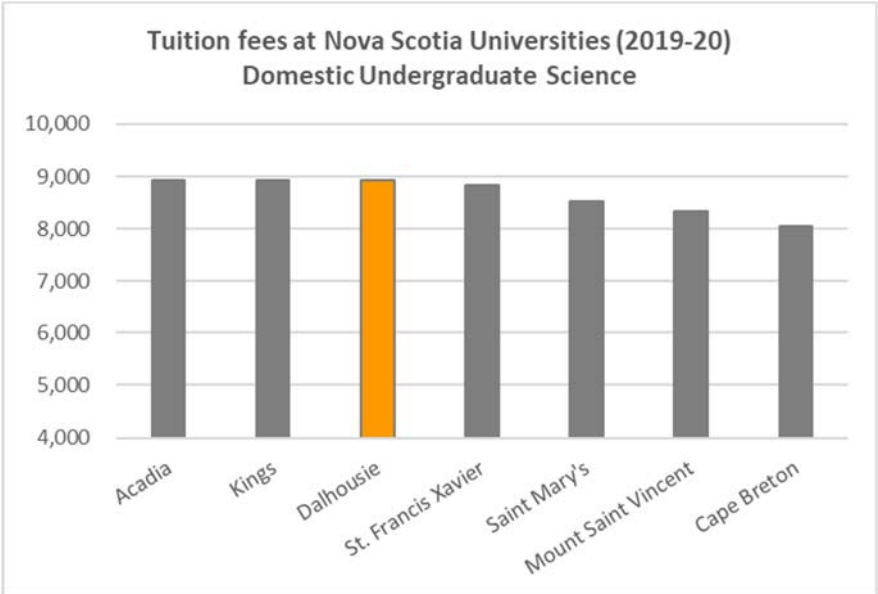


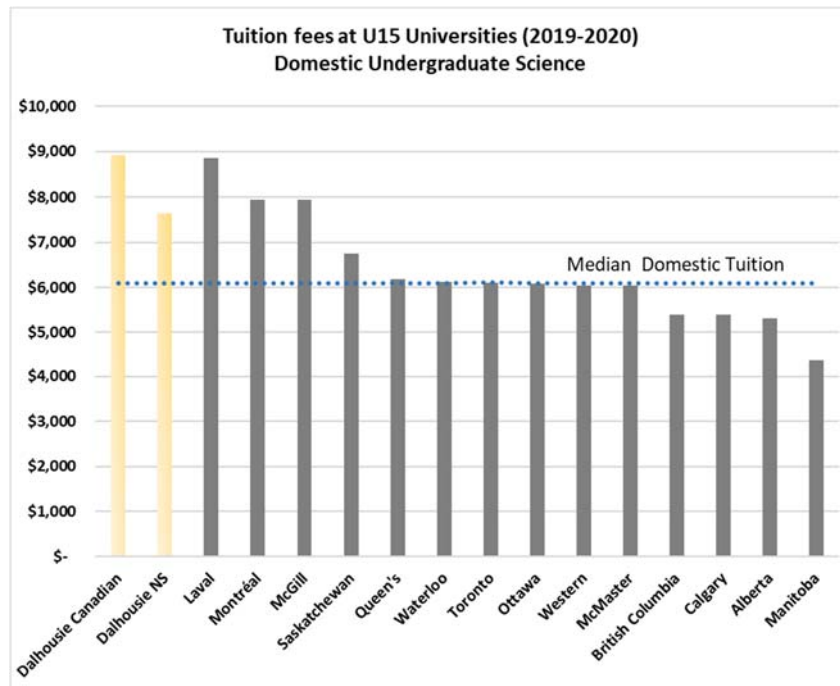
Tuition fee increases

The second way that tuition revenue can be altered is by changing tuition fees. Costs rise annually, and it is reasonable to expect that tuition, also, needs to keep pace. However, increased tuition fees alone are insufficient, and it is a combination of increased enrolment and tuition fee increases that has allowed us to maintain an overall balanced operating budget.

Annually, the BAC recommends tuition fee rates which are considered for approval by the Board of Governors. When determining fee recommendations, the BAC compares Dalhousie fee levels (both domestic and international) with other comparator institutions nationally and locally.

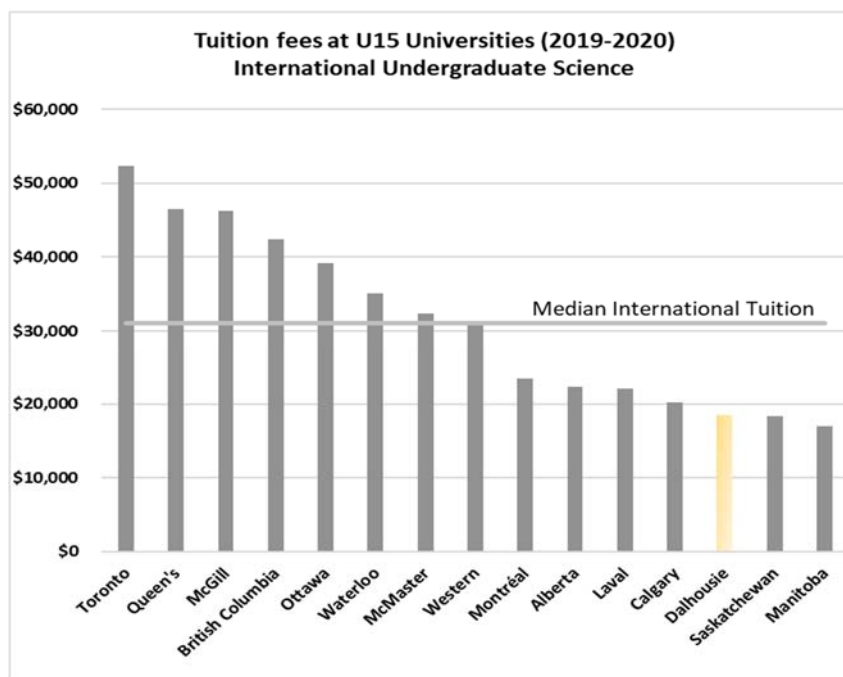
As the following charts show, Dalhousie’s domestic tuition is comparable when compared to Atlantic Canadian universities, but higher when compared to other national comparators for most programs, (Science is used here as an example, but the trends are similar for other programs).





Canadian students who choose to study at Dalhousie generally pay more tuition than they would at other comparable Canadian schools. For instance, in Science, annually, tuition fees for students studying in Nova Scotia are approximately \$2,800 more than median U15 tuition (\$6,100) – largely as result of the 10% decrease in tuition implemented in Ontario for September 2019-20. However, students from Nova Scotia studying at a Nova Scotia university, receive an automatic provincial bursary of \$1,283 from the provincial government, lowering their overall cost.

In contrast to undergraduate domestic tuition, Dalhousie’s international undergraduate tuition is among the lowest of the university comparators. This reflects the fact that international tuition rates at Dalhousie over the past ten years have not been increasing at the national average.



Our international student population has increased by 226% in the same period. As a result, domestic sources of revenue have been increasingly offsetting the costs associated with a rise in international enrolment. Last year the BAC recommended a four-year phased-in increase in tuition for international students as a way to address this and ensure continued quality of education for all students.

SUMMARY: ANNUAL BALANCING ACT

This section reviewed the high-level budget situation for Dalhousie to provide the context for the community. The first goal of BAC is to make recommendations to close the gap between anticipated costs and revenues. We know that operating costs will increase by approximately 4% given the increases due to negotiated compensation agreements, additional requirements resulting from government regulation changes, and inflation in the cost of utilities, goods and services. We also know that our provincial government grant, representing almost 50% of our revenue, will increase by only 1%. We are therefore left with a scenario in which in order to balance our budget we will need to increase revenue from tuition (a combination of enrolment increase and tuition fee increase), fundraising and other entrepreneurial activities, or make cuts to our spending.

III. DISTRIBUTING AMONG PRIORITIES: CHOICES AND TRADE-OFFS

The primary goal of the BAC is to make recommendations that will ensure we are able to balance our costs against revenues overall each year. The secondary goal for the BAC is to explore the allocation of funds among priority areas. As described above, most of the university operating budget goes to address costs that are relatively fixed, such as compensation and utilities. However, there are some areas where there is a little more flexibility to redistribute funds among priority areas, such as student assistance and services, research support, support to Faculties, teaching support, EDI, and facilities renewal. All of these areas are important; none can be eliminated. The funds to support these areas are not unlimited, and an increase in funding allocated to one will necessitate a reduction somewhere else. Nevertheless, as university priorities change, or costs/needs in certain areas increase, the BAC can recommend shifts in funding allocations over time.

These choices are where campus and stakeholder input is most needed. The BAC survey (to be released the week of October 28), allows for your input and ideas regarding priorities and trade-offs, as well as other possible solutions. Below we highlight some areas where funds can be allocated differentially:

- **Student assistance and services:** There is a need for new (and sometimes improved) services given our increasingly diverse and changing student population; including wellness and mental health, support for students needing accommodations, as well as academic advising and career counselling services. We also provide financial awards to recruit the best students to Dalhousie and reduce monetary barriers for students to post-secondary education
- **Academic priorities, new programming and pedagogy:** Support new and evolving programs that are relevant to student interests, as well as support for innovative teaching and learning. Students are also seeking more opportunities for experiential learning.
- **Faculty renewal:** Attracting exceptional faculty members continues to be important to the University's success.
- **Research and innovation priorities:** We need to continue to advance our research enterprise and foster an environment for continued innovation.
- **Equity, Diversity, and Inclusion:** Dalhousie seeks to continue its leadership in this area and investment in faculty, support, and programs is necessary to deliver on this goal. Dalhousie sees the importance in breaking down such barriers for under-represented communities.

- **Internationalization:** As the University becomes more engaged with the global community focused support may be required.
- **Infrastructure (facilities and IT):** The University needs to continue to improve facilities to meet the needs of an evolving and diverse student population, and to facilitate research. A few critical areas that have been identified are:
 - There are increasing demands for network and wireless service, and network equipment is aging and beyond expected life spans. In addition, cyber security continues to need focus to mitigate risks.
 - The state of Dalhousie's physical infrastructure impacts the experience of all members of campus whether in the classroom, a research lab, or office.
 - Modern and appropriate spaces to teach and learn require continual attention. Evolving technology and pedagogy also require additional investment.

SUMMARY: DISTRIBUTING AMONG PRIORITIES: CHOICES AND TRADE-OFFS

The 2019-2020 BAC process is designed to more comprehensively seek input regarding priorities. It is not a simple task – the funding to allocate is limited and recommending increased funding to one area necessitates reduced funding in another. There are trade-offs associated with any choice made. In keeping with a transparent consultative process, we seek input regarding priorities, choices and trade-offs.

IV. WHAT ARE WE DOING AND WHAT HAS BEEN DONE

The following is a summary of some of the initiatives undertaken over the last year based on feedback received from the community.

Student tuition and support

Annually, student fees increase. In order to mitigate impact related to these increases for students with financial need, allocations have been made to the following areas:

- \$500,000 of Strategic Investment Funds (SIF) specifically for investments and initiatives that focus on student experience. The SIF allocation process is underway.
- \$500,000 to provide additional scholarship and bursary support.
- \$700,000 to support Faculties and Units related to the recent growth in international students.
- The Provost convened the International Student Support Rapid Taskforce (ISSRTF). The taskforce has provided the Provost with an initial report and recommendations. These recommendations, which include academic and central support for international students have been accepted and will soon be implemented.
- In September, a new Graduate Funding Payment process launched. This process improvement allowed for increased transparency via a streamlined process for funding for graduate students.

Strategic Initiatives

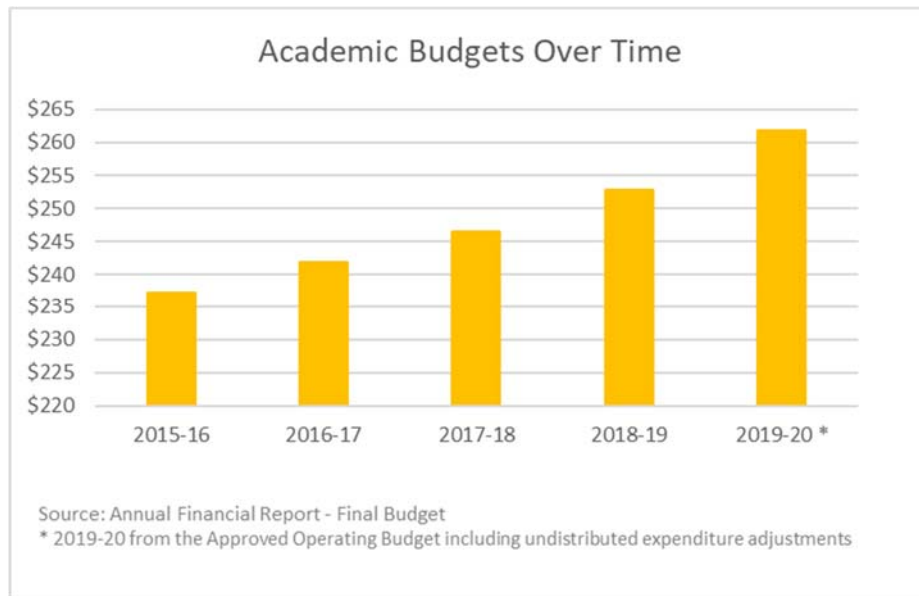
The 2019-20 operating budget provided \$5.3 million for strategic initiatives to be used to advance university priorities and initiatives of which \$500,000 has been allocated specially for initiatives that enhance student experience. These have undergone a transparent review process.

Support for research

- In order to increase transparency and comparability to fee structures at other universities, Dalhousie amended the fee structure for PhD students with a goal of increasing the number of PhD students.
- Support has been provided to facilities that are used broadly by the research community (CORE research facilities) to allow the CORE facilities to advance the research mission.

Increased funding to Faculties

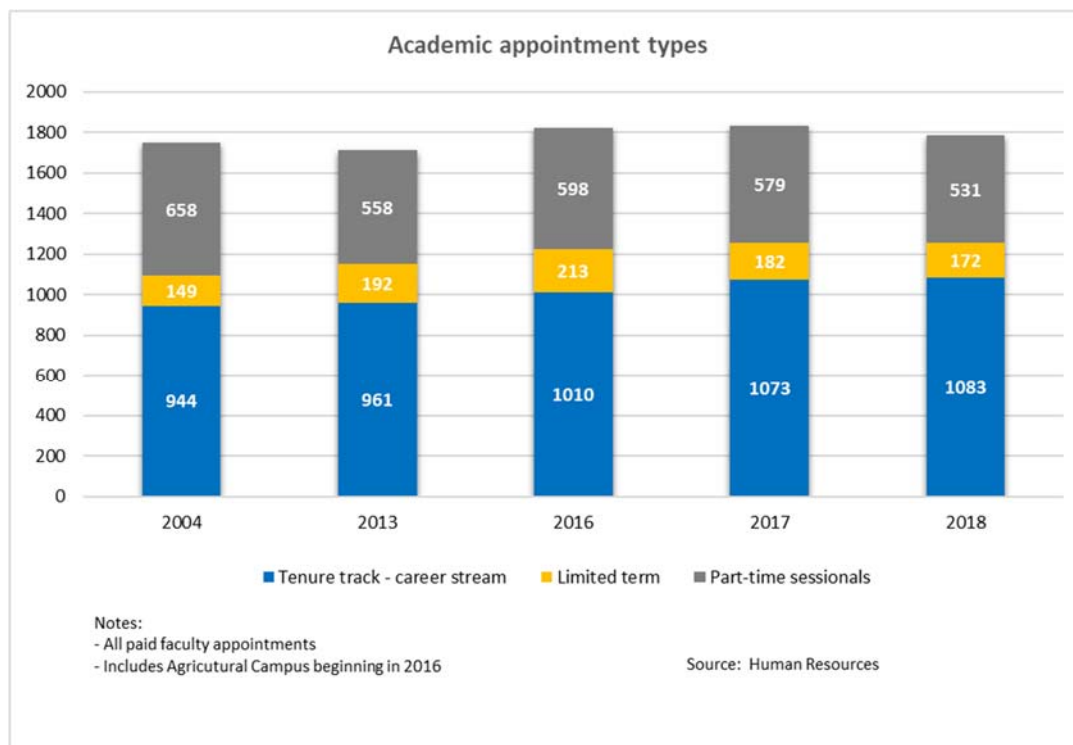
In 2019-20, Faculties saw a net increase in budgets as a result of the BAC committee's recommendations to reduce the gap between expenditure increases and funding allocated to 0.5%. This gap is significantly lower than it has been in recent years (2018-19: 1.5% 2017-18: 1.8%). As shown in the graph below, Faculty budgets have increased over the last 5 years.



The University also allocated \$3 million from the 2018-19 surplus for allocation by the Deans to academic priorities to benefit all Faculties.

Decisions related to numbers of appointments, workload and managing and replacing retirements are a key element of a Faculty's academic plan to be managed by the Dean within the resources allocated. Many Faculties have been successful in increasing the number of full-time appointments from what were previous limited term appointments. Tenure track appointments have increased by 7% since 2016. There are also opportunities for renewal through retirement incentives and funds available for new positions through Dalhousie Diversity Faculty Awards and Canada Research Chairs programs.

The following graph outlines the composition of all paid faculty appointments.



Strategic Enrolment Management

The University is developing a strategy to optimize student enrolment across program disciplines, by maximizing recruitment and retention efforts and more intentionally focusing on the recruitment and retention of historically under-represented students. The priority projects are:

- Create a Student Financial Aid Strategy that will address approaches for awarding scholarships and bursaries.
- Develop an Enrolment Model to help establish goals for the composition of the Dalhousie Student Body.
- Develop an Extended Learning Strategy to develop a common vision and key initiatives related to different modes of academic delivery and a broader range of learners.
- Create the foundations of a Student Success Strategy by assessing student experience through several student service programs.
- Develop a Degree Audit Strategy that broadens current degree audit components and provides a more holistic approach to student success.

Facilities and maintenance

- This past summer, significant work was done to upgrade AV technology in 23 classrooms on campus. Positive feedback has been received along with constructive suggestions for improvement which will be implemented for upcoming renewals.
- \$2 million has been allocated to classroom renewal from the 2018-19 surplus. Work has started on the renewal of classroom space on the Sexton Campus.
- In 2019-20 the facilities renewal budget increased by \$1 million to \$24 million and will address the pressing needs across campus including electrical upgrades, roof replacements, and exterior and window upgrades.

- An audit of buildings across campus is ongoing in order to determine the costs related to the implementation of the Accessibility Act and \$1 million was allocated from the 2018-19 surplus to support this important initiative.

V. CALL TO ACTION - GET INVOLVED

The BAC invites comments and suggestions from the campus community on options imagining Dalhousie's future and setting the budget to invest resources to support a long-term sustainable and thriving University in support of its mission.

There are several opportunities for feedback:

1. Survey to be launched the week of October 28, 2019
2. Discussion forums are planned for October and November to provide an opportunity for feedback.
3. Written comments are always welcome at BAC@Dal.ca.

Following this report and feedback period the BAC will issue a preliminary report that will include a detailed budget model and recommendations to the President on the Operating Budget Plan for 2020-21. Following the release of that report, additional information sessions will be held.