

# 2015-16 Operating Budget

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## 2015-16 Budget at a Glance

The operating budget for 2015-16 is balanced with revenues and expenditures of \$398.6 million. This consolidated budget includes the operation of the Halifax Campuses and the Agricultural Campus in Truro. The following are highlights of the 2015-16 operating budget for the University:

### REVENUES

- Department of Labour and Advanced Education Operating Grant increased by \$1.7 million (1%)
- Net funding increase of \$541,000 for Provincially funded Scholarship and Bursary Programs
- Tuition revenue to increase by \$8.8 million as a result of:
  - \$4.3 million in additional revenue from enrolment changes over 2014-15 budget and a projected 1% increase in enrolment for the Halifax Campuses.
  - Tuition increases of \$4.5 million include a 3% increase in tuition fees for all programs for both Canadian and International students and phased increases for Dentistry and Medicine that began in 2014-15.
- The 2015-16 budget includes an estimated use of one time reserve funds of \$1.8 million.

### EXPENDITURES

- Provision for annual salary, benefit and pension contribution adjustments.
- \$698,000 increase in student assistance and \$1.8 million for increased utility costs.
- \$843,000 increase in Campus Renewal (Annual) expenditures.
- \$2.7 million allocated for Strategic Initiatives
- Faculties and Units
  - Base reductions of \$6.7 million applied to Faculties and service units.
  - Enrolment Related Budget Allocations (ERBA) of \$1.4 million distributed to Faculties based on enrolment changes in 2015-16 over 2014-15.

## Introduction

The Budget Advisory Committee (BAC) issued BAC LII: An Operating Budget Plan for 2015-16 in draft in March and in final form in April after allowing for consultations and input from the campus community.

The recommendations in the BAC report form the basis for the budget for the Halifax Campuses with minor adjustments reflected in the final budget including a reduction in the Enrolment Related Budget Allocations (ERBA), an increase in federal grant support and a decrease in the tuition revenue budget (based on final tuition revenue amounts achieved for 2014-15).

The budget for the Agricultural Campus (Truro) has been developed based on confirmed grant funding and projected tuition revenues for the campus. For the first time the budget for the Truro and Halifax Campuses are presented on a consolidated basis.

The synopsis in the table below provides a breakdown of the major revenue sources and expenditure components for the 2015-16 recommended operating budget compared with prior years.

**Budget Revenue and Expenditures for 2015-16, 2014-15, and 2010-11**

	2015-16				2014-15				2010-11 <sup>(1)</sup>	
	Halifax Campus	Truro Campus	Total	%	Halifax Campus	Truro Campus	Total	%	\$	%
<b>REVENUES</b>										
Provincial Government Grants										
- Labour and Advanced Education	184,082	7,092	191,174	48.0%	181,684	7,101	188,785	48.3%	192,954	60.2%
- Agriculture	-	19,759	19,759	5.0%	-	19,840	19,840	5.1%	-	-
- Agriculture ( transition funding)	-	861	861	0.2%	-	4,209	4,209	1.1%	-	-
Tuition	142,523	5,211	147,734	37.1%	133,475	5,450	138,925	35.5%	100,148	31.3%
Other	36,747	451	37,198	9.3%	35,090	434	35,524	9.1%	27,332	8.5%
Use of Reserve Funds	1,846	-	1,846	0.5%	3,800	-	3,800	1.0%	-	-
	<b>365,198</b>	<b>33,374</b>	<b>398,572</b>	<b>100.0%</b>	<b>354,049</b>	<b>37,034</b>	<b>391,083</b>	<b>100.0%</b>	<b>320,434</b>	<b>100.0%</b>
<b>EXPENDITURES</b>										
Compensation	270,639	24,361	295,000	74.0%	260,739	23,056	283,795	72.6%	232,950	72.7%
Student Assistance	30,829	1,014	31,843	8.0%	29,485	1,272	30,757	7.9%	26,380	8.2%
Energy, Water, Taxes and Insurance	19,835	2,522	22,357	5.6%	18,003	2,547	20,550	5.3%	14,836	4.6%
Campus Renewal	24,029	1,930	25,959	6.5%	23,991	1,907	25,898	6.6%	17,684	5.5%
Strategic Initiatives - Halifax	2,704	-	2,704	0.7%	2,000	-	2,000	0.5%	4,798	1.5%
Transition Projects- Truro	-	861	861	0.2%	-	4,209	4,209	1.1%	-	-
Library Costs	6,995	388	7,383	1.9%	6,620	306	6,926	1.8%	6,511	2.0%
Other Costs (net of unit revenues )	14,620	3,129	17,749	4.5%	13,211	3,737	16,948	4.3%	17,275	5.4%
ERBA to Faculties <sup>(2)</sup>	1,404	-	1,404	0.4%	-	-	-	-	-	-
Budget Reductions <sup>(2)</sup>	(5,857)	(831)	(6,688)	-1.7%	-	-	-	-	-	-
	<b>365,198</b>	<b>33,374</b>	<b>398,572</b>	<b>100.0%</b>	<b>354,049</b>	<b>37,034</b>	<b>391,083</b>	<b>100.0%</b>	<b>320,434</b>	<b>100.0%</b>

(1) Note that certain of the 2010-11 figures have been reclassified to conform with 2014-15 and 2015-16 presentation

(2) Faculty and Unit distributions to the various categories as a result of budget reductions and ERBA distributions will not be known until detailed budgets are received.

The synopsis reflects significant trends in the composition of Dalhousie's operating revenues and expenditures in recent years. Firstly, in 2010-11 Dalhousie had not yet merged with the former Agricultural College. In the years after 2010-11 the provincial operating grants for the Department of Labour and Advanced Education were reduced resulting in a decline in the percentage of revenue from government grants from 60.2% in 2010-11 to 53.1% in 2015-16. (In 2014-15 and 2015-16 the grant has increased by 1%.)

Tuition revenue as a percentage of total operating revenue has increased from 31.3% in 2010-11 to 37.1% in 2015-16. The increased tuition revenue resulted from both enrolment growth and annual tuition fee increases and has enabled the University to meet cost increases along with the ongoing requirement for base budget reductions to Faculties and service units. In the last few years the University had to draw on reserve funds on a limited basis in order to balance the budget.

Compensation costs continue to remain the most significant component of University costs ranging between 72.7% and 74% of the budget since 2010-11. Utility costs are projected to increase once again in 2015-16. The University continues to provide funding for Strategic Initiatives and Campus Renewal.

## Key Components of the 2015-16 Operating Budget

The BAC LII Report includes the budget plan and recommendations to the President resulting in a balanced operating budget for the Halifax Campuses in 2015-16. An agreement between the Department of Agriculture and Dalhousie provided for certain funding for the Truro Campus for the three years since the merger in 2012-13 and was managed outside of the BAC process for reporting purposes. Commencing in 2015-16 the budget will consolidate the operations of the Truro and Halifax Campuses and the Budget Advisory Committee will incorporate the budget for the Truro Campus in its planning and deliberations for the 2016-17 budget.

### 1) Revenues

#### a) Government Grants

##### i) Operating Grants

The Department of Labour and Advanced Education, Province of Nova Scotia has confirmed the operating grant will increase by 1% (\$1.7 million) in 2015-16. The Department of Agriculture has indicated that there will be no grant increase for 2015-16 over the 2014-15 funding level for the Truro Campus.

##### ii) Nova Scotia Government Scholarship and Bursary Programs

This budget line includes funding for Provincial government sponsored student assistance programs. Revenues on this line are directly offset by expenditures on Scholarships and Bursaries (see section 2a)ii) below). The following table provides a breakdown of the various programs:

	2014-15 Actual	2014-15 Budget	2015-16 Budget
Nova Scotia Bursary Program	10,113	10,095	8,607
Nova Scotia Graduate Scholarship Program	892	--	2,213
Department of Agriculture	--	184	--
<b>Total</b>	<b>11,005</b>	<b>10,279</b>	<b>10,820</b>

The Nova Scotia Student Bursary program provides funding to Nova Scotia Students attending Nova Scotia universities. This spring the Province confirmed the program would continue to provide a bursary to Nova Scotian students but the bursary to other Canadian students would be eliminated in September, 2015. This change results in a \$1.5 million decrease in the revenue budget and an offsetting decrease in the student assistance expenditure budget.

In the spring of 2014 the Province of Nova Scotia announced funding for a new Graduate Scholarship Program. In 2014-15 \$892,000 in scholarships were funded and paid. As a result of timing of the announcement, the 2014-15 budget did not include a budget line for this new grant revenue or the related expenditure. In 2015-16 funding for the program is \$2.2 million

The Department of Agriculture grant of \$184,000 supporting scholarships at the Truro Campus has also been eliminated.

iii) Transition Grant

Since 2012-13 the Province has provided funding for specific transition costs and projects for the Truro Campus. The 2015-16 budget includes grant revenue to support the final projects and costs in 2015-16. This revenue is directly offset by expenditure budgets (see section 2a)vi) below).

iv) Program Specific and Facilities /Space Grants

These are targeted grants for specific Academic Programs and for space costs. There is no change expected in funding levels for these grants in 2015-16.

**b) Federal Research Support Fund Grant (formerly the Indirect Costs of Research Program)**

Universities receive an annual grant from the Federal Government to defray a portion of the indirect costs incurred to support federally funded research. The grant provides funding support for a portion of these costs which are imbedded in the various responsibility centres in the operating budget. For example, the grant supports utility costs for research space on University campuses which are included in the University budget for Energy, Water, Taxes and Insurance.

Dalhousie's share of this federal grant has been confirmed at \$7.0 million for 2015-16.

**c) Investment Income**

i) Endowment – Endowment income is recognized each year in an amount sufficient to meet expenditures in the University's 1300 endowments. Additional 2015-16 spending allocations from new gifts benefit the Faculties of Arts, Medicine and Law in particular. Overall the endowment revenue supporting program expenditures is projected to increase by \$989,000 in 2015-16.

ii) Operating Interest Income – University cash flows are invested on a short-term basis to generate income that supports operations. The 2015-16 projection represents an increase of \$200,000 based on current cash flow and interest rates.

**d) Tuition Revenues**

The tuition revenue budget for 2015-16 is based on a projected 1% increase in enrolment in the fall of 2015 for the Halifax Campuses while enrolment levels for the Truro Campus are projected to remain at the 2014-15 level. The budget also reflects a 3% increase applied to all programs and the international differential fee. The budget also includes a phased tuition increase for Dentistry and Medicine which began in 2014-15.

**e) Facilities Renewal Fee**

The student fee for Facilities Renewal generates \$3.0 million and will increase by 3% (\$83,000) in 2015-16. This funding supports annual spending on facilities renewal projects.

**f) Use of Reserve Funds**

The planned use of reserve funds in the 2015-16 budget is \$1.8 million. This is a decrease of \$2 million over the approved 2014-15 budget. The University continues to reduce the budgeted use of reserve funds given the one time nature of this funding.

**2) Expenditures**

**a) General Operating Expenditure**

- i) Non Space Equipment – This central funding is allocated to Faculties and service units to support teaching and other equipment purchases. The amount remains at the 2014-15 budget level of \$2.4 million.
- ii) Scholarships, Bursaries and Student Assistance – In 2015-16, operating budget will provide \$10.3 million in support to students. In addition, the Province of Nova Scotia will provide estimated funding of \$10.8 million for scholarships and bursaries in 2015-16 (see section 1a)ii) above). Endowments supporting the central student assistance budget has increased by \$157,000 to \$6.2 million. Note that further student support is provided by endowments managed through the Faculty budgets which will increase by \$397,000 in 2015-16. (see Appendix A)
- iii) Campus Renewal (Annual) – Annual facilities maintenance will increase by \$843,000. This includes a general increase of \$519,000 and a 3% increase in the student facilities renewal fee (see section 1(e) above). The budget also includes funds reallocated from Campus Renewal (Long Term) related to the Collaborative Health Education Building (CHEB) and the Wallace McCain Learning Commons (WMLC). Appendix B provides a summary of the Campus Renewal (Annual) budget for 2015-16.  
  
Campus Renewal (Long Term) - Campus Renewal (Long Term) will decrease by \$786,000 in 2015-16. This reduction relates to a transfer of funds to other budget lines to cover ongoing costs of utilities and maintenance of new facilities opening in the fall of 2015. The balance of this line includes the cost of debt service and rental for University space.
- iv) Strategic Initiatives – The base budget for Strategic Initiatives in 2015-16 is \$2.7 million. The majority of this funding will be allocated to Faculties and other budget units to support new initiatives related to the University's Strategic Directions.
- v) Energy, Water, Taxes and Insurance – Estimated costs in this area are projected to increase by \$1.8 million in 2015-16. Utility costs are projected to increase by \$1.3 million in 2015-16 relating significantly to the cost of natural gas. The budget also allows for utility costs relating to the CHEB and the WMLC.



- vi) Truro Campus Transition Expenditures – The budget includes an allocation of \$861,000 for transition costs at the Truro Campus. The majority of the allocation relates to finalization of Information Technology projects for the Truro Campus. These expenditures are supported by Provincial government funding (see section 1a)iii) above).
- vii) Endowment Management Expense – The largest component of the endowment management expense is investment management fees which are estimated based on a forward looking projection of market values and new gifts.
- viii) Contingency – The annual allocation for contingency items remains unchanged at \$1.9 million (less than 1% of budget) in 2015-16.

**b) Responsibility Centre and Ancillary Expenditures**

Pages 10 to 12 of this report provide a breakdown of Faculty and Unit budgets for 2015-16. The budget adjustments are summarized as follows:

- i) **Faculty/Unit Budgets** – Faculty and other unit budgets include adjustments for ERBA, non-salary increases, base budget reductions and endowment spending allocation changes.

ERBA: The ERBA formula allocates funding to Faculties based on enrolment changes in the preceding year. (ERBA has not been apply to the Faculty of Agriculture from the merger to date, however, it will be applied beginning in the 2016-17 fiscal year.) This formula distributes approximately 60% of the tuition revenue to Faculty budgets due to changes in enrolment. The ERBA amount of \$1.4 million for faculty budgets in 2015-16 is based on 2014-15 enrolment changes over 2013-14. Appendix C summarizes the ERBA budget allocations from 2003-04 to 2015-16.

Non-Salary Increase: The portion of Faculty and unit budgets relating to costs other than salary related items such as teaching supplies and equipment has been increased by 1%. In order to maintain and enhance Library services, the Library acquisitions budget, which includes electronic media, has been increased by 2%.

Base Budget Reductions: Reductions of \$6.7 million have been applied to Faculties and units as follows:

- Halifax Faculties 2.5%; Faculty of Agriculture 3.25%
- Service units: Halifax 2.0%; Truro 3.25%

It was necessary to apply a higher level of budget reductions to the Faculty of Agriculture and Service units at the Truro Campus as the level of support from the Department of Agriculture did not increase over 2014-15 (see section 1 a)i) above.)

### Endowment

The budget includes endowment program supports for student assistance, academic chairs and salaries, library research, etc. Appendix A provides a breakdown of the budget for units with both Endowment and Operating supported components.

- ii) **Provision for Compensation Adjustments** - The budget includes an estimate for progression increases (steps, CDIs, etc.) as well as scale and other increases for all employee groups including those with Collective Agreements which expired in 2014-15. The budget also includes a provision for the annualization of 2014-15 salary adjustments, pension and benefit costs for 2015-16 for a total increase of \$10.6 million. These adjustments will be distributed to Faculty and service unit budgets during the year for employee compensation adjustments.
  
- iii) **Ancillaries** - The ancillary budget includes the Bookstore, University Housing and Conference Services, Residence Life, and Food Services which operate on both the Halifax and Truro Campuses. The Halifax Campuses ancillary budget also includes the Dalplex and Arts Centre facilities. Appendix D provides more detail on the revenues and expenditures for each of the ancillary budgets for 2015-16.

**DALHOUSIE UNIVERSITY**  
**2015-16 RECOMMENDED OPERATING BUDGET- SUMMARY**  
(\$ 000's omitted)

	2014-15	2014-15	2015-16	
	Actual	Final Budget	Recommended Budget	
<b>REVENUE</b>				
Government Grants				
Operating - Labour & Advanced Education	168,515	168,515	170,179	
- Department of Agriculture	19,759	19,656	19,759	
Scholarship & Bursary Program Grants	11,005	10,279	10,820	
Program Specific Grants	9,175	9,175	9,175	
Facilities/Space/Targeted Grants	1,000	1,000	1,000	
Department of Agriculture Transition Grant	3,682	4,209	861	
	<b>213,136</b>	<b>212,834</b>	<b>211,794</b>	
Federal Research Support Fund Grant	6,754	6,576	6,979	
Investment				
Endowment	21,761	22,932	23,921	
Operating ( net of bank and finance charges )	3,526	3,050	3,250	
Tuition Fees	141,495	138,925	147,734	
Facilities Renewal Fee	3,032	2,965	3,048	
Use of Reserve Funds	1,570	3,800	1,846	
<b>TOTAL REVENUE</b>	<b>391,274</b>	<b>391,082</b>	<b>398,572</b>	
<b>GENERAL OPERATING EXPENDITURES</b>				
Non-Space Equipment	2,372	2,372	2,372	
Scholarships, Bursaries and Student Assistance				
Operating	10,421	10,341	10,341	
NS Government Scholarship & Bursary Programs	11,005	10,279	10,820	
Endowment	6,032	5,994	6,151	
Campus Renewal				
Annual Facilities Maintenance	18,396	18,329	19,172	
Long Term	7,573	7,573	6,787	
Strategic Initiatives- One time allocations	1,404	1,404	2,704	
Energy, Water, Taxes and Insurance	21,445	20,550	22,357	
Truro Campus Transition Expenditures	3,710	4,209	861	
Endowment Management Expense	2,632	2,800	2,752	
Contingency	1,689	1,900	1,900	
<b>TOTAL GENERAL OPERATING EXPENDITURES</b>	<b>86,679</b>	<b>85,751</b>	<b>86,217</b>	
<b>RESPONSIBILITY CENTRE EXPENDITURES</b>				
Academic	230,170	231,049	228,580	
Academic Support	13,395	13,391	13,158	
Administration	30,889	30,962	30,334	
General	1,788	1,828	1,870	
Facilities Management	21,021	20,847	20,711	
Student Services	7,527	7,511	7,384	
Provision for Compensation Adjustments	-	-	10,574	
<b>TOTAL RESPONSIBILITY CENTRE EXPENDITURES</b>	<b>304,790</b>	<b>305,588</b>	<b>312,611</b>	
<b>TOTAL OPERATING EXPENDITURES</b>	<b>391,469</b>	<b>391,339</b>	<b>398,828</b>	
<b>NET ANCILLARY EXPENDITURES</b>	<b>(195)</b>	<b>(257)</b>	<b>(256)</b>	
<b>TOTAL EXPENDITURES</b>	<b>391,274</b>	<b>391,082</b>	<b>398,572</b>	
<b>TOTAL SURPLUS FOR THE YEAR</b>	<b>-</b>	<b>-</b>	<b>-</b>	
				<b>2015-16</b> Budget with Estimated Distribution of Provision for Compensation Adjustments <hr/> <b>236,669</b> 13,591 31,445 1,893 21,401 7,612 <hr/> <b>312,611</b>

**DALHOUSIE UNIVERSITY**  
**2015-16 RECOMMENDED OPERATING BUDGET - CONTINUITY**  
(\$000's omitted)

	2014-15 Final Budget	Budget Reduction	ERBA	Endowment Change	Non Salary & Other Adjustments	2015-16 Recommended Budget
<b>ACADEMIC</b>						
Faculty of Agriculture (including Other academic Units)	16,400	(522)	-	-	29	15,907
Architecture and Planning	4,538	(111)	(4)	4	1	4,428
Arts and Social Sciences	20,384	(472)	(410)	146	-	19,648
Computer Science	6,648	(161)	224	9	5	6,725
Dentistry	9,726	(233)	31	18	14	9,556
Engineering	18,612	(445)	584	43	1	18,795
Graduate Studies	2,014	(32)	8	-	4	1,994
Health Professions	29,121	(670)	(95)	42	24	28,422
Law	11,080	(203)	4	214	24	11,119
Management	12,718	(302)	100	29	-	12,545
Medicine	45,597	(921)	(135)	275	62	44,878
Science	33,808	(781)	1,150	29	18	34,224
University Library	15,194	(177)	-	3	135	15,155
College of Continuing Education	1,152	(25)	-	1	5	1,133
College of Sustainability	1,260	(31)	(53)	-	4	1,180
Centres, Institutes & Special Projects	2,382	(24)	-	1	96 (1)	2,455
Cooperative Education Office	680	(13)	-	-	1	668
Faculty Related Costs (eg. Travel, Leave Grants, PDA)	2,440	-	-	-	7	2,447
Kings' Transfer	(3,327)	-	-	-	-	(3,327)
Academic Initiatives	622	-	-	-	6	628
<b>Subtotal Academic</b>	<b>231,049</b>	<b>(5,123)</b>	<b>1,404</b>	<b>814</b>	<b>436</b>	<b>228,580</b>
Provision for Compensation Adjustments (estimated)						<b>8,089</b>
<b>Academic including the provision for compensation adjustments</b>						<b>236,669</b>
<b>ACADEMIC SUPPORT</b>						
Art Gallery	161	(3)	-	53	-	211
Centre for Learning and Teaching	1,373	(27)	-	-	2	1,348
Information Technology Services	11,811	(242)	-	-	17	11,586
Printing Centre	46	(7)	-	-	(26)	13
<b>Subtotal Academic Support</b>	<b>13,391</b>	<b>(279)</b>	<b>0</b>	<b>53</b>	<b>(7)</b>	<b>13,158</b>
Provision for Compensation Adjustments (estimated)						<b>433</b>
<b>Academic Support including the provision for compensation adjustments</b>						<b>13,591</b>

Notes:

(1) This line has been increased by additional revenue from the Federal Research Support Fund Grant to fund research infrastructure initiatives.

**DALHOUSIE UNIVERSITY**  
**2015-16 RECOMMENDED OPERATING BUDGET - CONTINUITY**  
(\$000's omitted)

	<b>2014-15 Final Budget</b>	<b>Budget Reduction</b>	<b>Non Salary &amp; Other Adjustments</b>	<b>2015-16 Recommended Budget</b>
<b><u>ADMINISTRATION</u></b>				
Application Fees and Services Recovery	(1,465)	-	-	(1,465)
Communications and Marketing	2,699	(54)	8	2,653
Environmental Health and Safety Office	1,006	(21)	74	1,059
External Relations	6,421	(136)	20	6,305
Financial Services	5,063	(106)	0	4,957
Human Resources	3,525	(73)	2	3,454
Dalhousie Analytics	784	(16)	1	769
Inter-University Services	95	-	1	96
President's Office	3,954	(78)	2	3,878
Registrar & Admissions	5,983	(136)	12	5,859
Research Services	1,869	(41)	1	1,829
University Secretariat / Internal Audit	958	(19)	2	941
<b>Subtotal Administration</b>	<b>30,892</b>	<b>(680)</b>	<b>122</b>	<b>30,334</b>
Provision for Compensation Adjustments (estimated)				1,111
<b>Administration including the provision for compensation adjustments</b>				<b>31,445</b>
<b><u>GENERAL</u></b>	<b>1,828</b>	<b>(39)</b>	<b>81</b>	<b>1,870</b>
Provision for Compensation Adjustments (estimated)				23
<b>General including the provision for compensation adjustments</b>				<b>1,893</b>
<b><u>FACILITIES MANAGEMENT</u></b>	<b>20,847</b>	<b>(442)</b>	<b>306</b> <sup>(1)</sup>	<b>20,711</b>
Provision for Compensation Adjustments (estimated)				690
<b>Facilities Management including the provision for compensation adjustments</b>				<b>21,401</b>

**Notes:**

(1) Includes estimated operating costs for the Wallace McCain Building and the CHEB

**DALHOUSIE UNIVERSITY**  
**2014-15 RECOMMENDED OPERATING BUDGET - CONTINUITY**  
(\$000's omitted)

	<b>2014-15</b>				<b>2015-16</b>
	<b>Final Budget</b>	<b>Budget Reduction</b>	<b>Endowment Change</b>	<b>Non Salary Increase</b>	<b>Recommended Budget</b>
<b><u>STUDENT SERVICES</u></b>					
Awards Office & Student Services Centre -Sexton	450	(1)	-	-	449
Counselling	1,273	-	-	-	1,273
Student Support Services and Vice-Provost Office	4,634	(125)	-	7	4,516
Student Health	96	-	-	-	96
Recreation and Athletics	1,058	(26)	12	6	1,050
<b>Subtotal Student Services</b>	<b>7,511</b>	<b>(152)</b>	<b>12</b>	<b>13</b>	<b>7,384</b>
Provision for Compensation Adjustments (estimated)					<b>228</b>
<b>Student Services including the provision for compensation adjustments</b>					<b>7,612</b>
<b><u>ANCILLARIES</u></b>					
Dalhousie Arts Centre	324	-	-	-	324
Dalplex and Arena	181	-	-	-	181
Food Services, including Dal Card	140	-	-	-	140
Residence Life	1,415	-	-	-	1,415
University Bookstore	(306)	-	-	-	(306)
University Housing	(2,011)	-	1	-	(2,010)
<b>Total Ancillaries</b>	<b>(257)</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>(256)</b>

**DALHOUSIE UNIVERSITY**  
**Supplementary Budget Information for Expenditure Areas**  
**and Responsibility Centres with an Endowment Supported Component**  
(\$000'S omitted)

	2014-15 Budget			2015-16 Budget		
	Operating	Endowment	Total	Operating	Endowment	Total
<b>General</b>						
Scholarships	10,341	5,994	16,335	10,341	6,151	16,492
Endowment Management Expense	-	2,800	2,800	-	2,752	2,752
<b>Responsibility Centres</b>						
Architecture and Planning	4,471	67	4,538	4,357	71	4,428
Arts and Social Sciences	19,157	1,227	20,384	18,275	1,373	19,648
Computer Science	6,466	182	6,648	6,534	191	6,725
Dentistry	9,570	156	9,726	9,382	174	9,556
Engineering	17,904	708	18,612	18,044	751	18,795
Graduate Studies	1,635	379	2,014	1,615	379	1,994
Health Professions	28,537	584	29,121	27,796	626	28,422
Law	8,833	2,247	11,080	8,658	2,461	11,119
Management	12,162	556	12,718	11,960	585	12,545
Medicine	40,570	5,027	45,597	39,576	5,302	44,878
Science	31,473	2,335	33,808	31,860	2,364	34,224
College of Sustainability	1,255	5	1,260	1,175	5	1,180
University Library	14,998	196	15,194	14,956	199	15,155
College of Continuing Education	1,091	61	1,152	1,071	62	1,133
Centres, Institutes & Special Projects	2,352	30	2,382	2,424	31	2,455
Art Gallery	144	17	161	141	70	211
Centre for Learning and Teaching	1,372	1	1,373	1,347	1	1,348
Recreation and Athletics	934	124	1,058	914	136	1,050
University Housing	(2,247)	236	(2,011)	(2,247)	237	(2,010)
<b>Total before Provision for Compensation Costs 2015-16</b>	<b>211,018</b>	<b>22,932</b>	<b>233,950</b>	<b>208,179</b>	<b>23,921</b>	<b>232,100</b>
<b>Estimated Provision for Compensation Costs 2015-16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,681</b>	<b>-</b>	<b>7,681</b>
<b>Total including Provision for Compensation Costs</b>	<b>211,018</b>	<b>22,932</b>	<b>233,950</b>	<b>215,860</b>	<b>23,921</b>	<b>239,781</b>

**Breakdown of Endowment Budget by Category of Spending**

	2014-15	2015-16	Increase
Student Assistance:			
Graduate Studies and Registrar	5,994	6,151	157
Faculty administered	4,143	4,540	397
	10,137	10,691	554
Academic Chairs	3,999	4,000	1
Faculty Salary Support	2,140	2,222	82
Research and General Support	3,633	4,030	397
Library Acquisitions	223	226	3
Endowment Management Expense	2,800	2,752	(48)
	22,932	23,921	989

Dalhousie University  
Campus Renewal  
Fiscal 2015-2016

	Projects less than \$250K	Projects greater than \$250K	Budget
<b>Alterations and Renovations</b>			
Killam Library- 3rd Floor Systems Unit Renovation		650,000	
LSC Emergency Shower/Eye Wash Station Renovation		300,000	
	1,380,000	950,000	2,330,000
<b>Classroom Renewal</b>			
Classroom Renewal		486,000	
	50,000	486,000	536,000
<b>Energy Projects</b>			
	70,000	-	70,000
<b>Maintenance Renewal</b>			
Sexton Campus F-Building Envelope Renewal Phase II		1,250,000	
Weldon Law Building Envelope Renewal Phase II		2,199,000	
Henry Hicks- Envelope Renewal Phase I		2,088,000	
Howe Hall Henderson House- Envelope Renewal Phase I		831,000	
Dal Legal Aid Envelope Renewal Phase II		498,000	
LSC Renewal - 1st floor Psychology		1,500,000	
Sexton Hot Water Conversion - Law Courts and G-Building		726,000	
Killam Replace 4KV Breaker		630,000	
SUB Renewal of basement AHUs		630,000	
Agricultural Campus- Cox Institute Envelope Renewal Phase I		599,000	
LSC Greenhouse Safety Requirements		750,000	
Capital Contributions <sup>(1)</sup>		3,500,000	
	3,616,000	15,201,000	18,817,000
<b>Incomplete FY 14-15 projects to complete in FY 15-16</b>	2,111,950	-	2,111,950
<b>Subtotal</b>	7,227,950	16,637,000	23,864,950
<b>Adjustments to planned budgets during the year<sup>(2)</sup></b>			(2,964,333)
<b>Total Campus Renewal</b>			<b>20,900,617</b>
<b>Sources of Funding</b>			<b>Total</b>
2015-16 Approved Campus Renewal Budget Allocation			19,172,000
Facilities Renewal Carryforward			184,413
Balance of Transition Funds			49,204
Other Sources, e.g., cost sharing/rebate			1,495,000
<b>Total Funding Available</b>			<b>20,900,617</b>

Note:

(1) Includes multi year allocations to Dentistry Clinic renovations, Sexton Campus Hot Water Line, Ocean Sciences as well as the Mona Campbell Building in accordance with the funding plan for these projects.

(2) Budget includes overprogramming of projects but will be managed by Facilities Management to achieve a budget target by year end.



**Dalhousie University**  
**Summary of Enrolment Related Budget Allocations 2003-04 to 2015-16**  
**( '000's)**

Faculty	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	Cumulative Distributions 2003-04 to 2015-16
Architecture and Planning	172	136	119	49	(97)	57	28	8	(55)	53	(33)	59	(4)	492
Arts and Social Sciences	1,081	997	111	6	(134)	(660)	(255)	322	235	(63)	(719)	(541)	(410)	(30)
Computer Science	78	(242)	(398)	(349)	(122)	35	27	(19)	297	183	294	172	224	180
Dentistry	8	(3)	7	(1)	6	1	(4)	56	(64)	(35)	27	(23)	31	6
Engineering	487	8	52	62	24	-	30	623	813	114	233	139	584	2,585
Graduate Studies	-	36	43	27	19	(10)	30	(4)	(32)	(48)	(35)	14	8	48
Health Professions	374	199	192	75	502	157	88	173	566	939	361	106	(95)	3,637
Law	22	26	87	17	(128)	4	75	35	119	(156)	133	(107)	4	131
Management	189	251	527	(92)	94	83	64	154	394	64	21	47	100	1,896
Medicine	189	29	28	(9)	(135)	11	(14)	119	154	73	(11)	116	(135)	550
Science	907	706	(65)	(312)	(354)	(119)	(17)	604	1,201	734	170	428	1,150	5,033
College of Sustainability	-	-	-	-	-	-	-	329	177	64	(21)	(49)	(53)	447
	3,507	2,143	703	(527)	(325)	(441)	52	2,400	3,805	1,922	420	361	1,404	14,975

**Dalhousie University**  
**Schedule of Revenue and Expense - Ancillary**  
**2015-16 Budget vs. 2014-15 Approved Budget**  
(In Thousands of Dollars)

	<b>2015-16 Budget Plan</b>						Total	2014-15 Final Budget	Change	
	Arts Centre	Bookstore	Dalplex	Food Services	Residence Life	Housing & Conference Services <sup>(1)</sup>				
<b>Revenue</b>										
Revenue:										
Government Grant	100	-	-	-	-	-	100	100	0	
Memberships & Programs	-	-	1,485	-	-	-	1,485	1,449	36	
Conference Services & Other	-	-	-	-	-	1,910	1,910	1,859	51	
Residence Fees	-	-	-	-	-	19,009	19,009	18,453	556	(2)
Sales	3,530	6,997	453	12,230	-	-	23,210	22,539	671	(3)
<b>Total Revenue</b>	<b>3,630</b>	<b>6,997</b>	<b>1,938</b>	<b>12,230</b>	<b>-</b>	<b>20,919</b>	<b>45,714</b>	<b>44,400</b>	<b>1,314</b>	
<b>Expenditures</b>										
Salary	772	890	1,218	89	1,340	2,982	7,291	7,190	(101)	(4)
Non Salary:										
Utilities, Insurance & Taxes	299	39	304	248	-	2,770	3,660	3,607	(53)	
Debt Service & Bank Charges	124	139	40	99	-	3,758	4,160	4,270	110	(5)
Maintenance	114	16	151	1,228	-	3,417	4,926	4,430	(496)	
Cost of Sales	2,417	5,205	114	9,690	-	-	17,426	16,801	(625)	(6)
Operating Expense	228	467	292	1,016	75	5,982	8,060	8,459	399	
<b>Total Expense</b>	<b>3,954</b>	<b>6,756</b>	<b>2,119</b>	<b>12,370</b>	<b>1,415</b>	<b>18,909</b>	<b>45,523</b>	<b>44,757</b>	<b>(766)</b>	
Planned Use of Carry Forward	-	(65)	-	-	-	-	(65)	(614)	(8)	549
<b>Contribution/(Subsidy) to Ancillary Budget</b>	<b>(324)</b>	<b>306</b>	<b>(181)</b>	<b>(140)</b>	<b>(1,415)</b>	<b>2,010</b>	<b>256</b>	<b>257</b>	<b>(1)</b>	

## Footnotes:

(1) Housing budget includes an endowment of \$237.

(2) Includes a 3% increase in residence rates and the closure of the Eliza Ritchie residence in August 2015.

(3) Based on 2014-15 experience, Arts Centre confirmed bookings and a 3% increase in meal plan rates in Food Services.

(4) Includes a provision for estimated costs of salary increases in 2015-16.

(5) Includes annualization of the debt service cost for the new LeMarchant Mixed Use residence.

(6) Based on budgeted sales levels (see note 3).

(7) The Bookstore reflects a shortfall on the Truro Campus budget as operations are restructured to a sustainable model.

(8) The 2014-15 budget showed a use of surplus funds due to projected lower occupancy rates in the first year of operation of the new residence.