

Dalhousie University

2018-19 Operating Budget



Published June 2018

Table of Contents

2018-19 Budget at a Glance	1
Introduction	2
Key Components of the 2018-19 Budget	3
University Operating Budget - Summary	8
University Operating Budget – Responsibility Centre Detail	9
Appendices	
<i>Appendix A – Supplementary Budget Information for Expenditure Areas & Responsibility Centres with an Endowment Supported Component</i>	12
<i>Appendix B – Facilities Maintenance Projects Budget 2018-19</i>	13
<i>Appendix C – Enrolment Related Budget Allocations (ERBA) and International Supports Allocations - 2002-03 to 2018-19</i>	14
<i>Appendix D – Ancillary Budget Plan 2018-19</i>	15

2018-19 BUDGET AT A GLANCE

The operating budget for 2018-19 is balanced with revenues and expenditures of \$428.4 million. Overall revenues and expenditures will grow by \$13.0 million over 2017-18. The following are **highlights** of the 2018-19 operating budget:

REVENUES

- Provincial Operating Grants to increase by \$2.1 million (1%)
- Tuition revenue to increase by \$9.8 million the major components of which are:
 - Additional revenue from enrolment changes in 2017-18 over 2016-17.
 - 3% increase in tuition fees for all programs for both Canadian and international students.
- Endowments to provide additional support of \$1.1 million.

EXPENDITURES

- \$8.7 million for annual salary and benefit increases.
- \$750,000 base increase to improve support for students through student assistance. (Operating \$500,000 and Endowment \$250,000) **Plus:**
 - \$2.0 million in one-time support to be allocated from 2017-18 surplus to provide additional bursary support to students over 5 years. (i.e. \$400,000 per year)
 - \$1.8 million in one-time funding from the Provincial program that supports Graduate students to be used over the next 5 years (i.e. \$360,000 per year).
- \$1.0 million increase in Campus Renewal plus \$391,000 for the new Sexton building project.
- \$1.4 million allocated for Information Technology requirements
 - \$600,000 targeted to improve network capacity and address critical infrastructure
 - \$800,000 for the major upgrade to Banner, the University enterprise system
- \$3.1 million allocated for Strategic Initiatives to maintain support for investment in University Priorities
- Base reduction applied to Faculties and Units budgets of \$4.3 million or 1.5% (2016-17 \$5.2 million or 1.8%).
- Increase of \$1.1 million to Faculties for Enrolment Related Budget Allocations (ERBA) based on 2017-18 enrolment changes.

INTRODUCTION

The Budget Advisory Committee (BAC) advises the President on the operating budget that reflects the current priorities of the University. The BAC issued three documents on the budget for 2018-19:

- **BAC LV Context Paper:** Provides information to the community on the budget context in advance of developing recommendations for 2018-19. (December 2017)
- **BAC LVI: An Operating Budget Plan for 2018-19:** Includes recommendations for the 2018-19 budget (Draft in February, Final in March 2018.)
- **Supplemental Information to the 2018-19 Operating Budget Plan:** Background material relating to the budget including University governance relating to budget, feedback and community engagement in the process, tuition fee comparisons and recommendations and general analysis of other key budget metrics.

The reports provide background on the University's financial affairs and the recommendations in the Operating Budget Plan (BAC LVI) are the basis for the development of the 2018-19 budget contained in this report.

The finalization of the budget also reflects updated revenue forecasts on tuition (improved by \$900,000 based on 2017-18 results) and Dalhousie Analytics has completed the Enrolment Related Budget Allocations (ERBA) calculations resulting in an increase of \$1.1 million to be allocated across Faculties. Forecasts on energy costs (decrease of \$300,000) and application fee revenue (increase of \$200,000) have also been updated based on 2017-18 results. Finally, the federal grant to support the indirect costs of research has been confirmed, resulting in a reduction of \$329,000 on this line.

The budget synopsis that follows provides a breakdown of the major revenue sources and expenditure components for the 2018-19 recommended operating budget compared with previous years.

Budget Revenue and Expenditures Three Year Comparison

(000's of dollars)

	2018-19		2017-18		2016-17	
	\$	%	\$	%	\$	%
REVENUES						
Provincial Government Grants	217,231	50.7%	215,096	51.8%	213,088	52.6%
Tuition	169,650	39.6%	159,900	38.5%	152,621	37.7%
Other	41,527	9.7%	40,363	9.7%	37,865	9.4%
Use of Reserve Funds					1,300	0.3%
	428,408	100.0%	415,359	100.0%	404,874	100.0%
EXPENDITURES						
Compensation ⁽¹⁾	314,645	73.4%	305,745	73.6%	298,113	73.6%
Student Assistance ⁽²⁾	34,232	8.0%	33,482	8.1%	32,571	8.0%
Campus Renewal	29,501	6.9%	27,979	6.7%	26,848	6.6%
Energy, Water, Taxes and Insurance	22,590	5.3%	22,250	5.4%	22,176	5.5%
Library Costs	7,966	1.9%	7,736	1.9%	7,591	1.9%
Information Technology Network Infrastructure	2,424	0.6%	1,788	0.4%	1,188	0.3%
Strategic Initiatives	3,062	0.7%	2,262	0.5%	2,119	0.5%
Other Costs (net of unit revenues) ⁽¹⁾	17,194	4.0%	14,117	3.4%	14,268	3.5%
ERBA ⁽¹⁾	1,074	0.3%				
Budget Reductions ⁽¹⁾	(4,280)	-1.0%				
	428,408	100%	415,359	100.0%	404,874	100.0%

(1) Other Costs includes market adjustments and international supports. The actual distribution of budget in Faculties and Units between compensation and other costs (net revenue) as a result of these items, budget reductions and ERBA will not be known until detailed budgets are received.

(2) Includes central student assistance budget in the Registrar's office and Graduate Studies and student assistance supported by Faculties

KEY COMPONENTS OF THE 2018-19 OPERATING BUDGET

This section reviews key Revenues and Expenditures comprising the 2018-19 budget.

REVENUES

1. Government Grants

- a) Operating Grants – The Department of Labour and Advanced Education has confirmed the operating grant will increase by 1% (\$1.7 million) in 2018-19.
- b) Nova Scotia Government Scholarship and Bursary Programs – Funding is included for Provincial government sponsored student assistance programs. These revenues are directly offset by expenditures on Scholarships and Bursaries. The following is a breakdown of the revenues and expenditures for the two provincial programs:

	(000's of dollars)		
	2017-18	2017-18	2018-19
	Actual	Budget	Budget
Nova Scotia Bursary	8,174	8,190	8,190
Nova Scotia Graduate Scholarship	3,055	3,015	3,015
	11,229	11,205	11,205

The Nova Scotia Student Bursary program provides an automatic bursary of \$1,283 (Full time) to all Nova Scotia Students attending Nova Scotia universities.

- c) Program Specific Grants and Facilities/Space Grants - This budget also includes a confirmed increase of \$422,000 in the budget for the program specific grant that supports the Agricultural campus. This is intended to catch up the Agricultural campus grant for prior years when its funding did not keep pace with the Universities regular operating grant. There is no change in funding level expected for other fixed grants which support specific Academic Programs and space costs.

	(000's of dollars)		
	2017-18	2017-18	2018-19
	Actual	Budget	Budget
Agriculture	19,777	20,157	20,579
Health (Nursing, Occupational and Physiot	6,218	6,218	6,218
Medicine	5,000	5,000	5,000
Other	80	80	80
	31,075	31,455	31,877

2. Federal Research Support Fund Grant

Universities receive an annual grant from the Federal Government to contribute to the costs incurred to support federally funded research (i.e. NSERC, SSRC and CIHR). The grant provides funding support for a portion of these costs which are imbedded in the various areas of 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 \$7.3 million for 2018-19.

3. Investment Income

- a) Endowment – Expenditures in the University's 1449 endowments are offset by an equal amount of endowment income annually. The 2018-19 spending allocations have increased by \$1.1 million over 2017-18 providing increased funding to Faculties for expenses such as student support and academic chairs. Appendix A provides further breakdown of the endowment allocations by Faculty and spending category.
- b) Operating Interest Income – University cash flows are invested to generate income that supports operations. The 2018-19 projection includes a \$300,000 increase in investment income over the 2017-18 budget based on current forecasts of cashflow, increased interest rates and the growth in income based on improved returns on investments under the University's Expendable Funds Policy.

4. Tuition Revenues

The tuition revenue budget for 2018-19 reflects a 3% fee increase applied to all programs and the international differential fee. The budget also includes the final year of market adjustment increases applied to tuition for undergraduate classes in Agriculture, Pharmacy and Engineering.

Although overall enrolment in the Fall of 2018 was flat, the University ended the year with a \$3.8 million increase in tuition revenue. This was based on an increase in the number of international students (337 students) who pay a differential fee in addition to regular tuition (\$2.9 million), improved summer revenue, more students enrolled in programs with higher fees and winter retention compared favourably with 2016-17 (\$900,000). The annualized impact of the 2017-18 enrolment change in 2018-19 is \$4.2 million.

No increase in enrolment has been forecast for Fall 2018 over 2017. Application information reported by the Registrar's office continues to show strong application growth and conversion to confirmed offers. Once Fall enrolments are confirmed, any additional revenues will be allocated on a one-time basis towards the Universities priorities and then factored into the budget plan for 2019-20.

5. Facilities Renewal Fee

For the 2018-19 year the Facilities Renewal student fee is expected to generate \$3.4 million to support Facilities Renewal projects on campus. The total increase of \$134,000 in 2018-19 is as a result of a 3% fee increase (\$99,000) and higher than budgeted fee revenue experience in 2017-18 (\$35,000).

EXPENDITURES

1. General Operating Expenditure

- a) Scholarships, Bursaries and Student Assistance – Total student assistance funding from operating budget sources will increase by \$750,000 in 2018-19 to \$34.2 million. Centrally managed scholarships and bursaries will increase by \$500,000 and University endowments will provide a further \$250,000 (see Appendix A) in support.

The Provincial programs providing direct support for students are expected to provide the same levels of support as in 2017-18 (see Revenue section 1 b).

In addition there will be further financial assistance for students over the next five years as follows:

- i. \$2.0 million in 2017-18 surplus funds have been earmarked to provide additional bursary support for students over the next five years.
 - ii. There are one time funds of \$1.8 million remaining from the phase in of the Nova Scotia Graduate Scholarship program between 2014-15 and 2017-18 which will be used over the next 5 years to provide additional graduate scholarships.
- b) Campus Renewal (Annual) – Annual facilities maintenance budget will increase by \$1.0 million in 2018-19, this is the second year of a three year commitment of increased investment in facilities renewal. In addition, the budget will increase by a further \$391,000 relating to the new buildings on the Sexton campus and higher than budgeted Facilities Renewal fee revenue in 2017-18 (see Revenue section 5 above). Appendix B includes a summary of the planned Campus Renewal projects for 2018-19.

Campus Renewal (Long Term) - Campus Renewal (Long Term) includes debt service costs and rental of University space and will increase by \$131,000 (2%) related to rental costs in 2018-19. It is anticipated that as the University eliminates rented space this line will decrease.

- c) Energy, Water, Taxes and Insurance – The budgeted cost for 2018-19 is \$22.6 million. This projection is based on estimated consumption and expected pricing. The budget also supports annual payments to retire the cost of sustainability projects. The energy savings associated with sustainability projects will ultimately accrue to the benefit of the operating budget once project costs are retired. Over the last 6 years such savings are estimated to total \$16 million with annual estimated savings of \$3.0 million for 2018-19.
- d) Endowment Management Expense – In 2018-19 the endowment management expense is projected to be \$3.4 million. 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.
- e) Strategic Initiatives – As per the BAC LVI recommendation, \$800,000 has been added to reinstate the fund for base allocations distributed in 2017-18. These funds will continue to be primarily allocated to one time initiatives in alignment with the Universities Strategic Priorities.
- f) Equipment and Furniture – This funding is provided to Faculties and service units for teaching and other equipment purchases and will increase by 1% for a total of \$2.4 million in 2018-19.
- g) Contingency – The annual allocation for contingency items is unchanged at \$1.9 million (less than 0.5% of budget) in 2018-19.

2. Responsibility Centre and Ancillary Expenditures

A breakdown of Faculty and unit budgets for 2018-19 is included on pages 8 to 10 of this report. The significant budget adjustments are summarized below:

a) **Faculty/Unit Budgets** – Faculty and other service unit budgets include the following adjustments:

- i) **ERBA and International Supports:** The ERBA formula allocates approximately 60% of the tuition revenue to Faculty budgets based on changes in enrolment. The ERBA amount for Faculty budgets in 2018-19 is a net overall increase of \$1.1 million based on 2017-18 enrolment changes over 2016-17. Appendix C summarizes the ERBA budget allocations from 2002-03 to 2018-19.

For 2018-19 the budget also includes an allocation of \$350,000 to Faculties and Units most impacted by the demands and support services related to growth in the number of international students. Appendix C also includes the allocation of these funds to Faculties based on enrolment.

- ii) **Non-Salary Increase:** The portion of Faculty and unit budgets that is used for costs other than salary related items such as teaching supplies and equipment has been increased by 2%. To maintain and enhance Library services, the Library acquisitions budget, which includes electronic media, has been increased by 3% in recognition of the escalating cost of these materials.
- iii) **Base Budget Reduction:** A budget reduction is required each year to bring revenues and expenditures into balance. A reduction to Faculties and service units of 1.5% or \$4.3 million has been allocated in the 2018-19 budget. This is a lower reduction level than in recent years (1.8% in 2017-18 and 2.4% in 2016-17).
- iv) **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 Faculties and units with both Endowment and Operating supported components.
- v) **Other significant adjustments include:**
 - Network capacity and infrastructure investment of \$600,000 and \$800,000 to fund the major upgrade to Banner, the University's enterprise system.
 - Transitional funding to Health and Engineering for initiatives to benefit students in recognition of the tuition market adjustment.

b) **Undistributed Operating Expenditure Adjustments** - The budget includes an estimate for progression increases (steps, CDIs, etc.) as well as scale and other increases for all employee groups for 2018-19 based on agreements in place. The budget also includes a provision for the annualization of 2017-18 salary adjustments. Where employee agreements have expired an estimate of increases has been provided.

This line also includes a provision for changes in benefit costs including pension. The University's pension contribution levels are determined based on a valuation of the financial position of the plan by an actuarial consultant. The intervals at which valuations of the plan are required is determined by the Nova Scotia Pension Benefits Act.

Prior to March 31, 2017 triennial valuations were required and as a result the University saw stable contributions over a three year period. The plan status currently requires the University to complete annual valuations. This leads to more volatility from year-to-year, based various factors but in particular market results.

The most recent required valuation as of March 31, 2017 yielded savings of \$3.1 million for 2017-18, from a reduction in required employer pension contributions. The March 31, 2018 valuation will not be available until Fall 2018. The 2018-19 budget assumes the savings in 2017-18 will not be ongoing. The budget allocations to Faculty and unit budgets have been increased accordingly. Once the valuation is complete costs will be known and a plan for savings, if any, will be developed.

Beginning in January 2019 legislated changes to enhance the Canada Pension Plan benefits will begin and costs for both the University and Dalhousie employees will escalate over a seven year period. The 2018-19 budget includes an increase of \$150,000 for the increase beginning in the fourth quarter of the fiscal year.

- c) **Ancillaries** - The ancillary budget includes the Bookstore, University Housing and Conference Services, Residence Life, Food Services, Dalplex and Arts Centre facilities. Appendix D provides more detail on the revenues and expenditures for each of the ancillary budgets for 2018-19.

DALHOUSIE UNIVERSITY
2018-19 RECOMMENDED OPERATING BUDGET- SUMMARY
(000's of dollars)

	2017-18 <u>Actual</u>	2017-18 <u>Final Budget</u>	2018-19 <u>Recommended Budget</u>	
<u>REVENUE</u>				
Provincial Government Grants				
Operating	171,436	171,436	173,149	
Scholarship and Bursary Program Grants	11,229	11,205	11,205	
Program Specific Grants	31,075	31,455	31,877	
Facilities/Space	1,000	1,000	1,000	
	<u>214,740</u>	<u>215,096</u>	<u>217,231</u>	
Federal Research Support Fund Grant	7,668	7,668	7,339	
Investment				
Endowment	24,504	26,546	27,605	
Operating (net of bank and finance charges)	3,211	2,850	3,150	
Tuition Fees	163,708	159,900	169,650	
Facilities Renewal Fee	3,334	3,299	3,433	
TOTAL REVENUE	<u>417,165</u>	<u>415,359</u>	<u>428,408</u>	
<u>GENERAL OPERATING EXPENDITURES</u>				
Scholarships, Bursaries and Student Assistance				
Operating	11,284	11,125	11,625	
Nova Scotia Scholarship and Bursary Program Grants	11,229	11,205	11,205	
Endowment	5,947	6,178	6,238	
Campus Renewal				
Annual Facilities Maintenance	21,483	21,448	22,839	
Long Term	6,531	6,531	6,662	
Energy, Water, Taxes and Insurance (net of recoveries)	22,077	22,250	22,590	
Endowment Management Expense	3,370	3,100	3,400	
Strategic Initiatives Allocation	2,262	2,262	3,062	
Equipment and Furniture Allocation	2,394	2,394	2,418	
Contingency	1,534	1,900	1,900	
Repayment Agricultural Campus Prior Year Shortfall	-	-	151	
TOTAL GENERAL OPERATING EXPENDITURES	<u>88,111</u>	<u>88,393</u>	<u>92,090</u>	
<u>RESPONSIBILITY CENTRE EXPENDITURES</u>				
Academic	244,449	246,569	248,787	255,687
Academic Support	14,095	13,970	15,380	15,680
Administration	32,660	33,020	32,691	33,501
General	1,601	1,660	1,685	1,695
Facilities Management	21,350	21,198	21,509	22,009
Student Services	7,541	7,543	7,601	7,781
Undistributed Operating Expenditure Adjustments		3,072	8,700	
TOTAL RESPONSIBILITY CENTRE EXPENDITURES	<u>321,696</u>	<u>327,032</u>	<u>336,353</u>	<u>336,353</u>
TOTAL OPERATING EXPENDITURES	<u>409,807</u>	<u>415,425</u>	<u>428,443</u>	
NET ANCILLARY EXPENDITURES	<u>(14)</u>	<u>(66)</u>	<u>(35)</u>	
TOTAL EXPENDITURES	<u>409,793</u>	<u>415,359</u>	<u>428,408</u>	
TOTAL SURPLUS (DEFICIT) FOR THE YEAR	<u>7,372</u>	<u>-</u>	<u>-</u>	

2018-19
Budget with
Estimated
Distribution of
Operating
Expenditure
Adjustments

DALHOUSIE UNIVERSITY
2018-19 RECOMMENDED OPERATING BUDGET - CONTINUITY
(000's of dollars)

	2017-18 Final Budget	Budget Reduction	Return one time Pension Savings	ERBA	Endowment Change	Non Salary & Other Adjustments ⁽¹⁾	2018-19 Recommended Budget
ACADEMIC							
Agriculture	17,425	(253)	27		29	59	17,287
Architecture and Planning	4,599	(66)	43	(94)	3	9	4,494
Arts and Social Sciences	19,829	(263)	234	(293)	96	22	19,625
Arts and Social Sciences - Special Response Funding	412						412
Computer Science	7,665	(110)	63	780	9	62	8,469
Dentistry	10,009	(144)	137	(5)	18	50	10,065
Engineering	20,990	(287)	187	202	74	304	21,470
Graduate Studies	2,311	(23)	16	(15)	4	81	2,374
Health	29,676	(406)	302	554	25	100	30,251
Law	11,540	(120)	92	206	94	43	11,855
Management	13,517	(187)	197	91	35	59	13,712
Medicine	47,999	(597)	456	57	188	149	48,252
Science	35,505	(480)	383	(375)	104	76	35,213
University Library	16,878	(152)	89		5	233	17,053
College of Continuing Education	1,221	(20)	42		1	9	1,253
College of Sustainability	1,174	(17)	9	(34)	-	1	1,133
Centres, Institutes & Special Projects	3,846	(15)	22		1	5	3,859
Cooperative Education Office	771	(11)	15			2	777
Faculty Related Costs (eg. Travel, Leave Grants, PDA)	2,798					18	2,816
Kings' Transfer	(2,477)						(2,477)
Academic Initiatives	881					13	894
Subtotal Academic	246,569	(3,151)	2,314	1,074	686	1,295	248,787
Undistributed Operating Expenditure Adjustments (estimated)							6,900
Academic including the Undistributed operating expenditure adjustments							255,687
ACADEMIC SUPPORT							
Art Gallery	226	(2)	2		1	-	227
Centre for Learning and Teaching	1,293	(19)	13		-	2	1,289
IT Infrastructure	1,788					636	2,424
Information Technology Services	10,647	(155)	98			824	11,414
Printing Centre	16	(3)	5			8	26
Subtotal Academic Support	13,970	(179)	118		1	1,470	15,380
Undistributed Operating Expenditure Adjustments (estimated)							300
Academic Support including the Undistributed Operating Expenditure Adjustments							15,680

(1) Other adjustments include: allocations to Faculties impacted by the demands of support and services related to growth in international students. (See Appendix C for breakdown), market adjustment support for Engineering and Health Professions and an increase in Graduate Studies support from an increase in the application fee rate for graduate students

(2) Increased funding of \$600,000 for IT infrastructure as per BAC LVI recommendation and \$800,000 for the Banner major systems upgrade.

DALHOUSIE UNIVERSITY
2018-19 RECOMMENDED OPERATING BUDGET - CONTINUITY
(000's of dollars)

	2017-18 Final Budget	Budget Reduction	Return one time Pension Savings	Non Salary & Other Adjustments ⁽¹⁾	2018-19 Recommended Budget
ADMINISTRATION					
Application Fees and Services Recovery	(1,465)	-		(270)	(1,735)
Advancement	6,400	(95)	60	40	6,405
Communications and Marketing	3,087	(46)	27	16	3,084
Environmental Health and Safety Office	1,322	(19)	11	6	1,320
Financial Services	4,977	(74)	65		4,968
Human Resources	3,589	(53)	45	8	3,589
Dalhousie Analytics	908	(14)	9	1	904
President's Office /Provost's Office	2,442	(36)	23	2	2,431
Registrar & Admissions	6,268	(98)	62	25	6,257
Research Services	2,124	(36)	22	1	2,111
University Services ⁽²⁾	3,368	(48)	32	5	3,357
Subtotal Administration	33,020	(519)	356	(166)	32,691
Undistributed Operating Expenditure Adjustments (estimated)					810
Administration including the Undistributed expenditure adjustments					33,501
GENERAL					
	1,660	(16)	2	39	1,685
Undistributed Operating Expenditure Adjustments (estimated)					10
General including the Undistributed Operating Expenditure Adjustments					1,695
FACILITIES MANAGEMENT					
	21,198	(312)	184	439	21,509
Undistributed Operating Expenditure Adjustments (estimated)					500
Facilities Management including the Undistributed Operating Expenditure Adjustments					22,009

(1) Other adjustments include an increase in application fee revenue from graduate applicants to support Graduate Studies (\$70) and to reflect increased overall levels of applications in recent years (\$200) and an increase in Facilities budget for the estimated operating costs of the new Sexton campus buildings (\$369).

(2) University Services includes University Secretariat, Internal Audit, University Legal Counsel, Government Relations Office, International Relations Office and Human Rights and Equity Services and Inter-University Services.

DALHOUSIE UNIVERSITY
2018-19 RECOMMENDED OPERATING BUDGET - CONTINUITY
(000's of dollars)

	2017-18 Final Budget	Budget Reduction	Return one time Pension Savings	Endowment Change	Non Salary Increase	2018-19 Recommended Budget
<u>STUDENT AFFAIRS</u>						
Awards Office & Student Services Centre -Sexton	432	(1)	-		-	431
Counselling	1,331		16		-	1,347
Student Support Services and Vice-Provost Office	4,644	(89)	45		53	4,653
Student Health	117		14			131
Recreation and Athletics	1,019	(13)	16	8	9	1,039
Subtotal Student Services	7,543	(103)	91	8	62	7,601
Undistributed Operating Expenditure Adjustments (estimated)						180
Student Services including the Undistributed Operating Expenditure Adjustments						7,781
<u>ANCILLARIES</u>						
Dalhousie Arts Centre	380	-	-		-	380
Dalplex	181	-	-		-	181
Food Services	(43)	-	-		-	(43)
Residence Life	1,546	-	6		29	1,581
University Bookstore	(115)	-	-		2	(113)
University Housing	(2,015)	-	1	4	(11)	(2,021)
Total Ancillaries	(66)	-	7	4	20	(35)

DALHOUSIE UNIVERSITY
Supplementary Budget Information for Expenditure Areas
and Responsibility Centres with an Endowment Supported Component
(000'S of dollars)

	2017-18 Budget			2018-19 Budget		
	Operating	Endowment	Total	Operating	Endowment	Total
General						
Scholarships	11,125	6,178	17,303	11,625	6,238	17,863
Endowment Management Expense		3,100	3,100		3,400	3,400
Responsibility Centres						
Agriculture	17,238	187	17,425	17,071	216	17,287
Architecture and Planning	4,523	76	4,599	4,415	79	4,494
Arts and Social Sciences	18,203	1,626	19,829	17,903	1,722	19,625
Computer Science	7,451	214	7,665	8,246	223	8,469
Dentistry	9,810	199	10,009	9,848	217	10,065
Engineering	20,179	811	20,990	20,585	885	21,470
Graduate Studies	1,610	701	2,311	1,669	705	2,374
Health	29,107	569	29,676	29,657	594	30,251
Law	8,808	2,732	11,540	9,029	2,826	11,855
Management	12,813	704	13,517	12,973	739	13,712
Medicine	41,928	6,071	47,999	41,993	6,259	48,252
Science	32,904	2,601	35,505	32,508	2,705	35,213
University Library	16,667	211	16,878	16,837	216	17,053
College of Continuing Education	1,157	64	1,221	1,188	65	1,253
College of Sustainability	1,168	6	1,174	1,127	6	1,133
Centres, Institutes & Special Projects	3,813	33	3,846	3,825	34	3,859
Art Gallery	158	68	226	158	69	227
Centre for Learning and Teaching	1,292	1	1,293	1,288	1	1,289
Varsity, Intramurals & Clubs	868	151	1,019	880	159	1,039
University Housing	(2,258)	243	(2,015)	(2,268)	247	(2,021)
Total before Undistributed Operating Expenditure Costs 2018-19	238,564	26,546	265,110	240,557	27,605	268,162

Breakdown of Endowment Budget by Category of Spending

	2017-18	2018-19	Increase
Student Assistance:			
Graduate Studies and Registrar	6,178	6,238	60
Faculty administered	4,974	5,164	190
	11,152	11,402	250
Academic Chairs	4,820	4,960	140
Faculty Salary Support	2,320	2,382	62
General and Research Support	4,915	5,217	302
Library Acquisitions	239	244	5
Endowment Management Expense	3,100	3,400	300
	26,546	27,605	1,059

Dalhousie University
Facilities Maintenance Projects Budget 2018-19
('000's of dollars)

	Projects greater than \$250K	Projects less than \$250K	Budget
2018-19 Approved Projects			
Alterations and Renovations			
OTHER HALIFAX PROJECTS		1,000	
OTHER AC PROJECTS		50	
	-	1,050	1,050
Classroom Renewal			
MCCAIN - ONDAATJE HALL - SEATING PROJECT - IMPLEMENTATION	310		
HFX - OTHER PROJECTS		440	
AC - OTHER PROJECTS		50	
	310	490	800
Energy Projects			
HFX - OTHER PROJECTS		150	
AC - OTHER PROJECTS		-	
		150	150
Maintenance Renewal			
HFX - SHIRREFF HALL - OLD EDDY - EXTERIOR ENVELOPE - MAIN ENTRANCE AND TOWER	1,076		
HFX - HENRY HICKS BUILDING - EXTERIOR ENVELOPE - PHASE 4 OF 4	1,811		
HFX - DALPLEX - FIELDHOUSE - FLOOR REPLACEMENT	1,000		
HFX - H BUILDING - ADDITION - EXHIBITION ROOM - FIRE MARSHALL ACTION ITEM	1,750		
HFX - DENTAL - REPLACE HEAT PUMPS - PHASE 1 OF 3	850		
HFX - H-BUILDING - REPLACE AHU'S AND CHILLER	1,500		
HFX - TUPPER - BASEMENT - ROOM SBX03 - REPLACE 23KV TRANSFORMER	750		
AC - OLD COX ROOF REPLACEMENT	625		
AC - COX WINDOW UPGRADE AND BRICK REPOINTING - PHASE 4 OF 4	574		
HFX - MULTI YEAR PHASED PROJECTS ⁽¹⁾	7,270		
HFX - OTHER PROJECTS		2,003	
AC - OTHER PROJECTS		534	
	17,206	2,537	19,743
HFX - LESS CONTRIBUTION FROM UNIVERSITY HOUSING FOR RESIDENCE PROJECTS			(1,230)
2017-18 Projects to be completed in 2018-19			
HFX - GERARD HALL - MAJOR RENEWAL OF 2 PASSENGER ELEVATORS	505		
HFX - TUPPER BLDG - INSTALL EMERGENCY SHOWER/EYEWASH COMBO UNIT, SOAKER HOSE AND DRAIN IN LABS	1,080		
HFX - TUPPER - EMERGENCY SHOWERS PIPING FLOORS 3 TO 15	741		
HFX - RISLEY HALL - REPLACE DHW GENERATOR	305		
HFX - DALPLEX - REPLACE DHW TANKS (2)	15		
HFX - TUPPER - REPLACE FIRE PUMP	311		
HFX - OTHER PROJECTS		2,909	
AC - OTHER PROJECTS		608	
	2,957	3,517	6,474
Funded from 2017-18 Carry forward			(4,148)
Total Facilities Maintenance 2018-19 budget			22,839
Other projects planned for 2018-19 if funds available ⁽²⁾			
HFX - OTHER PROJECTS		4,290	
AC - OTHER PROJECTS		266	
	-	4,556	4,556

Note:

(1) Includes multi year allocations to CSB Cooling Tower, Dentistry Clinic renovations, Sexton Campus Hot Water Line, Tupper Floors 1 and 2, SIF, and Tupper EPC in accordance with the funding plan for these major renewal projects.

(2) Facilities Management overprograms projects to allow for flexibility should other scheduled projects for the year be delayed or be completed at a lower cost.

Dalhousie University
Enrolment Related Budget Allocations (ERBA) and International Supports Allocations
(000's of dollars)

ERBA 2002-03 to 2018-19

	2002-03 to 2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Cumulative Distributions 2002-03 to 2018-19
Architecture and Planning	467	53	(33)	59	(4)	4	(49)	(94)	403
Arts and Social Sciences	2,828	(63)	(719)	(541)	(410)	(729)	(894)	(293)	(821)
Computer Science	(410)	183	294	172	224	195	495	780	1,933
Dentistry	34	(35)	27	(23)	31	(34)	(28)	(5)	(33)
Engineering	2,493	114	233	139	584	445	341	202	4,551
Graduate Studies	109	(48)	(35)	14	8	42	(17)	(15)	58
Health	3,123	939	361	106	(88)	146	293	554	5,434
Law	244	(156)	133	(107)	4	(163)	22	206	183
Management	1,888	64	21	47	100	(174)	90	91	2,127
Medicine	401	73	(11)	116	(135)	357	29	57	887
Science	3,146	734	170	428	1,150	(166)	(602)	(375)	4,485
College of Sustainability	506	64	(21)	(49)	(53)	(30)	(36)	(34)	347
	14,829	1,922	420	361	1,411	(107)	(356)	1,074	19,554

International Support Allocations

Agriculture	14
Architecture and Planning	5
Arts and Social Sciences	22
Computer Science	41
Dentistry	6
Engineering	73
Health	5
Law	2
Management	59
Science	73
Student Services	50
	350

Dalhousie University
Schedule of Revenue and Expense - Ancillary
2018-19 Budget Plan
(\$000's omitted)

	2018-19 Budget Plan							2017-18 Final Budget	Change	
	Arts Centre	Bookstore	Dalplex ⁽¹⁾	Food Services	Residence Life	Housing & Conference Services ⁽²⁾	Total			
	Revenue									
Revenue:										
Government Grant	100	-	-	-	-	420	520	520	-	
Memberships & Programs	-	-	1,447	-	-	-	1,447	1,346	101	
Conference Services & Other	-	-	-	-	-	1,859	1,859	1,962	(103)	(3)
Fitness Centre Fee	-	-	2,900	-	-	-	2,900	-	2,900	(1)
Residence Fees	-	-	-	-	-	18,819	18,819	18,612	206	(4)
Sales	3,904	6,096	341	12,296	-	-	22,637	22,935	(298)	(5)
Total Revenue	4,004	6,096	4,688	12,296	-	21,098	48,182	45,376	2,806	
Expenditures										
Salary	786	955	1,343	153	1,391	3,238	7,865	7,575	(291)	(6)
Non Salary:										
Cost of Sales	2,867	4,536	114	9,958	-	-	17,476	17,364	(112)	(7)
Debt Service & Bank Charges	135	96	1,403	110	-	3,534	5,277	3,890	(1,387)	(1)
Equipment	-	-	597	-	-	-	597	59	(538)	(1)
Maintenance	121	13	377	773	-	4,032	5,315	4,836	(479)	(1)
Operating Expense	188	399	584	1,005	190	6,031	8,397	8,119	(279)	(1)
Utilities, Insurance & Taxes	287	35	452	254	-	2,373	3,400	3,469	69	
Total Expense	4,384	6,034	4,869	12,253	1,581	19,207	48,327	45,310	(3,017)	
Planned Use of Carry Forward	-	(50)	-	-	-	(130)	(180)	(8) (9)	(180)	
Contribution/(Subsidy) to Ancillary Budget	(380)	113	(181)	43	(1,581)	2,021	35	66	(30)	

Footnotes:

- (1) Dalplex revenues have increased by \$2.9 million from the Student Fee for the Fitness Centre and operating expenses, including financing costs and equipment have increased to support the new fitness centre operations.
- (2) Housing budget includes an endowment of \$238K.
- (3) Based on summer conference bookings.
- (4) Based on projected occupancy and 3% increase in residence rates.
- (5) Based on Arts Centre confirmed bookings, decline in textbook sales and a 3% increase in meal plan rates in Food Services.
- (6) Includes a provision for estimated costs of salary increases in 2018-19.
- (7) Based on budgeted sales levels.
- (8) The Bookstore reflects a shortfall on the Agricultural Campus budget as operations are aligned to a sustainable model.
- (9) Housing and Conference Services reflects a shortfall on the Agricultural Campus budget due to reduced revenue from Conferences.