

Dalhousie University

2019-20 Operating Budget



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2019-20 BUDGET AT A GLANCE

The operating budget for 2019-20 is balanced with revenues and expenditures of \$447.2 million. Overall revenues and expenditures will grow by \$18.8 million over 2018-19. The following are **highlights** of the 2019-20 operating budget:

REVENUES

- Provincial Operating Grants to increase by \$1.9 million (1%).
- Tuition revenue to increase by \$14.6 million, the major components are:
 - Additional revenue from enrolment changes (2018-19 and forecasted).
 - 3% increase for domestic and international tuition across all programs.
 - Additional increases for international undergraduate and Masters (non-thesis) students entering in the Fall of 2019.
- Operating interest provides additional support of \$0.6 million.

EXPENDITURES

- After all adjustments, Faculty and Unit budgets are projected to increase by 3.5% in 2019-20 to \$349 million as follows:
 - \$8.4 million for annual salary and benefit increases.
 - \$1.25 million to Faculties for Enrolment Related Budget Allocations (ERBA).
 - \$0.7 million to Faculties and Units to support recent growth in international students.
 - Faculties and units are required to address a budget gap of 0.5% or \$1.5 million. (2018-19 \$4.3 million or 1.5%).
- \$1.3 million to improve support for students through central student assistance.
- \$1.9 million for increased investment in Campus Renewal and IT infrastructure.
- Funding of \$5.3 million to the strategic investment and initiatives fund (including \$0.5 million for initiatives focused on student experience).

INTRODUCTION

The Operating Budget funds the day-to-day operations of the university allowing it to deliver on its mission and strategic priorities. The budget accounts for approximately 70% of all University financial activity (research and other funds account for the other 30%).

The Budget Advisory Committee (BAC) makes recommendations to the President to inform the annual operating budget, using an open and consultative approach to engage the University community. The BAC has issued two reports that provide background on the University's financial affairs and recommendations for 2019-20:

- **BAC LVII Context Paper:** Provided information to the community on the budget context in advance of developing recommendations for 2019-20. (January 2019)
- **BAC LVIII: An Operating Budget Plan for 2019-20:** Includes recommendations for the 2019-20 budget (in March 2019).

The high-level recommendations in the Operating Budget Plan are the basis for the development of the 2019-20 budget contained in this report. The finalization of the budget also reflects updated forecasts including favourable impacts from improved interest revenue (\$400,000) and the finalization of Enrolment Based Budget Allocations (ERBA) (\$241,000). Also, since the release of the BAC report, a \$381,000 decrease has been confirmed for the Research Support Fund Grant, and there has been an update to the forecast of energy costs (\$350,000).

The following budget synopsis provides a breakdown of the major revenue sources and expenditure components for the 2019-20 recommended operating budget compared with previous years.

Budget Revenue and Expenditures Three Year Comparison

	(000's of dollars)					
	2019-20		2018-19		2017-18	
	\$	%	\$	%	\$	%
REVENUES						
Provincial Government Grants	219,153	49.0%	217,231	50.7%	215,096	51.8%
Tuition	184,230	41.2%	169,650	39.6%	159,900	38.5%
Other	43,837	9.8%	41,527	9.7%	40,363	9.7%
	447,220	100.0%	428,408	100.0%	415,359	100.0%
EXPENDITURES						
Compensation ⁽¹⁾	323,065	72.2%	314,491	73.4%	305,745	73.6%
Student Assistance ⁽²⁾	35,914	8.0%	34,231	8.0%	33,482	8.1%
Campus Renewal	30,757	6.9%	29,501	6.9%	27,979	6.7%
Energy, Water, Taxes and Insurance	23,840	5.3%	22,590	5.3%	22,250	5.4%
Library Costs	8,135	1.8%	7,966	1.9%	7,736	1.9%
Information Technology Network Infrastructure	3,088	0.7%	2,424	0.6%	1,788	0.4%
Strategic Initiatives	5,300	1.2%	1,895	0.4%	2,262	0.5%
Other Costs (net of unit revenues) ⁽¹⁾	16,652	3.7%	15,310	3.6%	14,117	3.4%
International Supports ⁽¹⁾	700	0.2%				
ERBA ⁽¹⁾	1,259	0.3%				
Budget Reductions ⁽¹⁾	(1,490)	-0.3%				
	447,220	100%	428,408	100%	415,359	100.0%

(1) The actual distribution of budget between compensation and other costs (net revenue) as a result of budget reductions, ERBA and international supports will not be known until detailed budgets are received from Faculties and Units.

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

KEY COMPONENTS OF THE 2019-20 OPERATING BUDGET

This section reviews key Revenues and Expenditures comprising the 2019-20 budget.

REVENUES

1. Government Grants

- a) Operating Grants – The Department of Labour and Advanced Education has indicated that the operating grant will increase by 1% (\$1.7 million) in 2019-20.
- b) Scholarships and Bursary Program Grants – The budget includes grant funding to support Provincial government sponsored student assistance programs. The Nova Scotia Student Bursary program provides an automatic bursary to all Nova Scotia Students attending Nova Scotia universities. The Nova Scotia Graduate Scholarship program is a restricted grant that supports scholarships for Masters and PhD students. There is a minor change in the grant allocated, for the graduate scholarship program.

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:

	(thousands of dollars)		
	2018-19	2018-19	2019-20
	Actual	Budget	Budget
Nova Scotia Bursary	8,327	8,190	8,190
Nova Scotia Graduate Scholarship	2,785	3,015	3,000
	<u>11,112</u>	<u>11,205</u>	<u>11,190</u>

- c) Program Specific Grants and Facilities/Space Grants – The University receives several program specific grants and a \$1 million grant that supports space costs.

The Department of Labour and Advanced Education has indicated that the Agriculture grant will increase by 1% in 2019-20. There is no change in funding for the other fixed grants which support specific Academic Programs and space costs. The following is a summary of the program specific grants:

	(thousands of dollars)		
	2018-19	2018-19	2019-20
	Actual	Budget	Budget
Agriculture	20,579	20,579	20,785
Health (Nursing, Occupational Therapy, Physiotherapy)	6,218	6,218	6,218
Medicine	5,000	5,000	5,000
Other	80	80	80
	<u>31,877</u>	<u>31,877</u>	<u>32,083</u>

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 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 \$7.0 million for 2019-20.

3. Investment Income

a) Endowment – Expenditures in the University's 1466 endowments are supported by an equal amount of revenue annually through investment returns generated from the endowment capital. The 2019-20 spending allocations have increased by \$1.9 million over 2018-19 providing increased funding to support students and academic chairs, salaries and research.

Spending allocations for most University endowments are determined based on the University's Endowment Spending Policy and have increased based on the inflation allotment and capital growth. New gifts also support increased spending in 2019-20, particularly for scholarships and bursaries for students. Appendix A provides further breakdown of the endowment allocations by Faculty and spending category.

b) Operating – University cashflows are invested to generate income that supports the operating budget. The 2019-20 budget includes an increase of \$600,000 in investment income over the 2018-19 budget based on current forecasts of cashflow and improved returns on investments under the University's Expendable Funds Policy.

4. Tuition Revenues

The tuition revenue budget for 2019-20 is based on projected tuition fees and enrolment changes. For 2019-20, the budget includes a general increase of 3% applied to all program fees, with adjustments to international fees and fees for PhD students according to the approved tuition fee schedule for 2019-20.

The University ended the 2018-19 year with a \$6.3 million increase in tuition revenue as a result of enrolment increases. This has been factored in to the 2019-20 budget along with further forecasted revenue from enrolment growth of \$1.8 million in 2019-20.

5. Facilities Renewal Fee

For the 2019-20 the Facilities Renewal student fee is expected to increase by \$163,000 and will generate \$3.6 million to support Facilities Renewal projects on campus. The total increase results from a 3% fee increase (\$103,000) and higher than budgeted fee revenue experience in 2018-19 (\$60,000).

EXPENDITURES

1. General Operating Expenditure

- a) Scholarships, Bursaries and Student Assistance – Centrally managed student assistance supported by the operating budget will increase by \$500,000 and University endowments will provide a further \$800,000 (see Appendix A) in support in 2019-20.

The Provincial programs providing direct support for students are expected to provide the same levels of support as in 2018-19 (see Revenue section 1 b).

- b) Campus Renewal (Annual) – Annual facilities maintenance budget will increase by \$1.1 million in 2019-20 including the \$1 million increase recommended by the BAC, \$63,000 relating to the new buildings on the Sexton campus and \$60,000 from increased Facilities Renewal fee revenue (see Revenue section 5 above). Appendix B includes a summary of the planned Campus Renewal projects for 2019-20.

Campus Renewal (Long Term) – Campus Renewal (Long Term) includes debt service costs and rental of University space and will increase by \$133,000 (2%) related to rental costs in 2019-20.

- c) Energy, Water, Taxes and Insurance – The budgeted cost for Energy, Water, Taxes and Insurance for 2019-20 is \$23.9 million. This projection is based on estimated consumption and projected pricing. The budget also supports annual payments to retire the cost of sustainability projects. The energy savings associated with sustainability projects will ultimately benefit the operating budget once project costs are retired.
- d) Endowment Management Expense – In 2019-20 the endowment management expense is projected to be \$3.5 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 and Investment – \$5.3 million has been allocated to support University Strategic Priorities in 2019-20. \$500,000 has been allocated specifically for investments and initiatives that focus on student experience.

Of the total allocated for investment in strategic priorities, \$1.8 million will only be allocated upon realization of the tuition revenue forecast related to the projected enrolment increases in 2019-20.

- f) Equipment and Furniture – This funding is provided to Faculties and service units for teaching and other equipment purchases and will increase by 2% for a total of \$2.4 million in 2019-20.
- g) Contingency – The annual allocation for contingency items is unchanged at \$1.9 million (less than 0.5% of budget) in 2019-20.

2. Responsibility Centre and Ancillary Expenditures

A breakdown of Faculty and unit budgets for 2019-20 is included on pages 8 to 11 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 2019-20 is a net overall increase of \$1.26 million based on 2018-19 enrolment changes over 2017-18. Appendix C summarizes the ERBA budget allocations from 2002-03 to 2019-20.

For 2019-20 the budget also includes an allocation of \$700,000 to Faculties and Units impacted by the demands on support services related to growth in the number of international students. The Provost's Office has convened a rapid taskforce to review support for international students currently in place, and to determine what improvement to these services should be made – including things such as access to financial aid, experiential learning, writing centre, career advising, accommodations, and health/well-being services. The goal of the taskforce will be to improve support immediately. This funding will be allocated based on the recommendation of the taskforce.

- 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 also been increased by 2% in recognition of the escalating cost of these materials.
- iii) **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.
- iv) **Other significant adjustments include:**
 - BAC recommend increases for network capacity and infrastructure investment of \$600,000 and \$200,000 to fund the major upgrade to Banner, the University's enterprise system.
 - Several reallocations have been made from the Centres and Special Projects budget to other units and these are noted in the continuity of Faculty and Unit budgets on pages 9 to 11.
- v) **Faculties and Units will be required to address a 0.5% gap between funding allocated and expenditure increases.** The gap is lower than in recent years (1.5% in 2018-19, 1.8% in 2017-18 and 2.4% in 2016-17). After all adjustments, Faculty and Unit budgets are projected to increase by an average of 3.5% in 2019-20.

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 2019-20 based on agreements in place. Where employee agreements have expired an

estimate of increases has been provided. The budget also includes a provision for the annualization of 2018-19 salary adjustments as well as estimates for changes in benefit costs.

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, 2018 allowed the University to retain savings of \$3.9 million in 2018-19 from a reduction in required employer pension contributions. The 2019-20 budget assumes the savings will not be available on an ongoing basis and these savings are included in the Undistributed Operating Expenditures in the budget. The March 31, 2019 valuation, which will determine employer contribution levels for 2019-20, will not be available until Fall 2019.

The regulations supporting the Pension Benefit Act are currently under review and the potential impact on the Dalhousie Pension Plan is not yet known. Hence, the University will maintain the savings centrally until the next valuation is complete and the outcome of changes to the regulations have been determined.

- 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 2019-20.

DALHOUSIE UNIVERSITY
2019-20 RECOMMENDED OPERATING BUDGET- SUMMARY
(thousands of dollars)

	2018-19 Actual	2018-19 Final Budget	2019-20 Recommended Budget	
REVENUE				
Provincial Government Grants				
Operating	173,149	173,149	174,880	
Scholarship and Bursary Program Grants	11,112	11,205	11,190	
Program Specific Grants	31,877	31,877	32,083	
Facilities/Space	1,000	1,000	1,000	
	217,138	217,231	219,153	
Federal Research Support Fund Grant	7,931	7,339	6,958	
Investment				
Endowment	25,159	27,605	29,533	
Operating (net of bank and finance charges)	3,625	3,150	3,750	
Tuition Fees	175,935	169,650	184,230	
Facilities Renewal Fee	3,493	3,433	3,596	
TOTAL REVENUE	433,281	428,408	447,220	
GENERAL OPERATING EXPENDITURES				
Scholarships, Bursaries and Student Assistance				
Operating	12,124	11,625	12,125	
Scholarship and Bursary Program	11,112	11,205	11,190	
Endowment	6,204	6,238	6,976	
Campus Renewal				
Annual Facilities Maintenance	23,491	22,839	23,962	
Long Term	6,662	6,662	6,795	
Energy, Water, Taxes and Insurance (net of recoveries)	22,878	22,590	23,840	
Endowment Management Expense	3,510	3,400	3,500	
Strategic Initiatives and Investment Allocation	1,884	1,884	5,300	
Equipment and Furniture Allocation	2,418	2,418	2,466	
Contingency	1,896	1,900	1,900	
Repayment Agricultural Campus Prior Year Shortfall	151	151	-	
TOTAL GENERAL OPERATING EXPENDITURES	92,330	90,912	98,054	
RESPONSIBILITY CENTRE EXPENDITURES				
Academic	250,283	252,818	255,093	261,793
Academic Support	15,676	15,700	16,544	16,794
Administration	34,085	34,183	34,064	34,864
General	1,378	1,414	1,639	1,649
Facilities Management	21,814	21,763	21,785	22,255
Student Services	7,715	7,710	7,708	7,878
Undistributed Operating Expenditure Adjustments	3,945	3,927	12,327	3,927
TOTAL RESPONSIBILITY CENTRE EXPENDITURES	334,896	337,515	349,160	349,160
TOTAL OPERATING EXPENDITURES	427,226	428,427	447,214	
NET ANCILLARY EXPENDITURES	11	(19)	6	
TOTAL EXPENDITURES	427,237	428,408	447,220	
TOTAL SURPLUS FOR THE YEAR	6,044	-	-	

2019-20
Budget with
Estimated
Distribution of
Operating
Expenditure
Adjustments

DALHOUSIE UNIVERSITY
2019-20 RECOMMENDED OPERATING BUDGET - CONTINUITY
(thousands of dollars)

	2018-19 Final Budget	Budget Reduction	ERBA	Endowment Change (1)	Non Salary & Other Adjustments	2019-20 Recommended Budget
ACADEMIC						
Agriculture	17,881	(88)	155	68	58	18,074
Architecture and Planning	4,637	(23)	98	7	1	4,720
Arts and Social Sciences	20,011	(90)	(143)	21	-	19,799
Arts and Social Sciences - Special Response Funding	412	-	-	-	(171) (2)	241
Computer Science	8,621	(42)	1,124	26	13	9,742
Dentistry	10,167	(49)	32	25	52	10,227
Engineering	21,603	(100)	46	104	36	21,689
Graduate Studies	2,343	(8)	(3)	(150)	28	2,210
Health	30,568	(149)	(153)	35	66	30,367
Law	11,941	(42)	14	205	16	12,134
Management	13,901	(65)	(179)	64	-	13,721
Medicine	49,135	(213)	(15)	322	176	49,405
Science	36,092	(165)	170	326	-	36,423
University Library	17,243	(52)	-	13	1,135 (2)	18,339
College of Continuing Education	1,247	(3)	-	-	2	1,246
College of Sustainability	1,143	(6)	113	-	-	1,250
Centres, Institutes & Special Projects	3,840	(5)	-	-	(1,191) (2)	2,644
International Support to Faculties and Units	-	-	-	-	700 (2)	700
Cooperative Education Office	805	(3)	-	-	3	805
Faculty Related Costs (eg. Travel, Leave Grants, PDA)	2,832	-	-	-	15	2,847
Kings' Transfer	(2,477)	-	-	-	-	(2,477)
Academic Initiatives	873	-	-	-	114 (2)	987
Subtotal Academic	252,818	(1,103)	1,259	1,066	1,053	255,093
Undistributed Operating Expenditure Adjustments (estimated)						6,700
Academic including the Undistributed operating expenditure adjustments						261,793
ACADEMIC SUPPORT						
Art Gallery	226	(1)		2	-	227
Centre for Learning and Teaching	1,387	(7)		-	2	1,382
IT Infrastructure	2,424	-		-	664 (2)	3,088
Information Technology Services	11,643	(53)		-	231 (2)	11,821
Printing Centre	21	(1)		-	7	27
Subtotal Academic Support	15,700	(62)		2	904	16,544
Undistributed Operating Expenditure Adjustments (estimated)						250
Academic Support including the Undistributed Operating Expenditure Adjustments						16,794

(1) The Endowment change for Graduate Studies reflects the reallocation of funding for Fellowships to the scholarship budget.

(2) In addition to increases related to non-salary costs this column also includes the following adjustments and reclassifications:

(a) A reduction in Faculty of Arts & Social Sciences special response funding based on spending to date.

(b) An increase in Grad Studies support related to an increase in application fee revenue.

(c) Funding for international supports to be allocated during 2019-20 (\$700k).

(d) A reclassification of funding from Projects, Centres and Institutes to: Libraries, for acquisition support related to US exchange fluctuations (\$950k), to General University for Open House (\$147k), to Academic Initiatives for Senate Reviews (\$97k).

(e) Increased funding of \$600,000 for IT infrastructure and \$200,000 for the Banner major systems upgrade as per BAC LVIII recommendation.

DALHOUSIE UNIVERSITY
2019-20 RECOMMENDED OPERATING BUDGET - CONTINUITY
(thousands of dollars)

	2018-19 Final Budget	Budget Reduction	Non Salary & Other Adjustments	2019-20 Recommended Budget
ADMINISTRATION				
Application Fees and Services Recovery Advancement	(1,735)		(22) ⁽¹⁾	(1,757)
Communications and Marketing	6,795	(34)	24	6,785
Environmental Health and Safety Office	3,120	(15)	14	3,119
Financial Services	1,349	(7)	6	1,348
Human Resources	5,014	(25)	-	4,989
Dalhousie Analytics	3,652	(18)	6	3,640
President's Office /Provost's Office	891	(4)	1	888
Registrar & Admissions	2,587	(24)	3	2,566
Research Services	6,345	(33)	24	6,336
University Services ⁽²⁾	2,547	(13)	-	2,534
	3,618	(6)	4	3,616
Subtotal Administration	34,183	(179)	60	34,064
Undistributed Operating Expenditure Adjustments (estimated)				800
Administration including the Undistributed expenditure adjustments				34,864
GENERAL				
	1,414	(7)	232 ⁽¹⁾	1,639
Undistributed Operating Expenditure Adjustments (estimated)				10
General including the Undistributed Operating Expenditure Adjustments				1,649
FACILITIES MANAGEMENT				
	21,763	(103)	125 ⁽¹⁾	21,785
Undistributed Operating Expenditure Adjustments (estimated)				470
Facilities Management including the Undistributed Operating Expenditure Adjustments				22,255

(1) Other adjustments include an increase in application fee revenue from graduate applicants to support Graduate Studies (\$22k) and an increase in Facilities budget for the estimated operating costs of the new Sexton campus buildings (\$74k) and a reallocation of the Open House budget from Academic - Centres, Institutes, & Special Projects (\$147k).

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

DALHOUSIE UNIVERSITY
2019-20 RECOMMENDED OPERATING BUDGET - CONTINUITY
(thousands of dollars)

	2018-19 Final Budget	Budget Reduction	Endowment Change	Non Salary Increase	2019-20 Recommended Budget
<u>STUDENT AFFAIRS</u>					
Awards Office & Student Services Centre -Sexton	291	-		-	291
Student Support Services (including Vice-Provost Office)	4,887	(31)		6	4,862
Student Wellness (including Counselling)	1,499	-		1	1,500
Recreation and Athletics	1,033	(5)	15	12	1,055
Subtotal Student Services	7,710	(36)	15	19	7,708
Undistributed Operating Expenditure Adjustments (estimated)					170
Student Services including the Undistributed Operating Expenditure Adjustments					7,878
<u>ANCILLARIES</u>					
Dalhousie Arts Centre	380			-	380
Dalplex	181			-	181
Food Services	(43)			-	(43)
Residence Life	1,565			62	1,627
University Bookstore	(110)			(2)	(112)
University Housing	(1,992)		7	(42)	(2,027)
Total Ancillaries	(19)	-	7	18	6

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

	2018-19 Budget			2019-20 Budget		
	Operating	Endowment	Total	Operating	Endowment	Total
General						
Student Assistance	11,625	6,238	17,863	12,125	6,976	19,101
Endowment Management Expense		3,400	3,400		3,500	3,500
Responsibility Centres						
Agriculture	17,665	216	17,881	17,790	284	18,074
Architecture and Planning	4,558	79	4,637	4,634	86	4,720
Arts and Social Sciences	18,289	1,722	20,011	18,056	1,743	19,799
Computer Science	8,398	223	8,621	9,493	249	9,742
Dentistry	9,950	217	10,167	9,985	242	10,227
Engineering	20,718	885	21,603	20,700	989	21,689
Graduate Studies	1,638	705	2,343	1,655	555	2,210
Health	29,974	594	30,568	29,738	629	30,367
Law	9,115	2,826	11,941	9,103	3,031	12,134
Management	13,162	739	13,901	12,918	803	13,721
Medicine	42,876	6,259	49,135	42,824	6,581	49,405
Science	33,387	2,705	36,092	33,392	3,031	36,423
University Library	17,027	216	17,243	18,110	229	18,339
College of Continuing Education	1,182	65	1,247	1,181	65	1,246
College of Sustainability	1,137	6	1,143	1,244	6	1,250
Centres, Institutes & Special Projects	3,806	34	3,840	3,310	34	3,344
Art Gallery	157	69	226	156	71	227
Centre for Learning and Teaching	1,386	1	1,387	1,381	1	1,382
Recreation and Athletics	874	159	1,033	881	174	1,055
University Housing	(2,239)	247	(1,992)	(2,281)	254	(2,027)
Total before Undistributed Operating Expenditure Costs 2019-20	244,685	27,605	272,290	246,395	29,533	275,928

Breakdown of Endowment Budget by Category of Spending

	2018-19	2019-20	Increase
Student Assistance:			
Graduate Studies and Registrar	6,238	6,976	738
Faculty administered	5,164	5,623	459
	11,402	12,599	1,197
Academic Chairs	4,960	5,176	216
Faculty Salary Support	2,382	2,689	307
General and Research Support	5,217	5,310	93
Library Acquisitions	244	259	15
Endowment Management Expense	3,400	3,500	100
	27,605	29,533	1,928

Dalhousie University
Facilities Maintenance
Fiscal 2019-2020 Budget
(thousands of dollars)

	Projects greater than \$250K	Projects less than \$250K	Budget
2019-20 Approved Projects			
Alterations and Renovations		1,100	
	-	1,100	1,100
Classroom Renewal			
HFX - LSC COMMONS - CLASSROOM C338 - IMPLEMENTATION	565		
HFX - DENTISTRY CLASSROOM 3157 - IMPLEMENTATION	650		
OTHER PROJECTS		180	
	1,215	180	1,395
Energy Projects		150	
		150	150
Maintenance Renewal			
HFX - J BUILDING - SEXTON GYMNASIUM - REPLACE MAIN SHINGLED ROOF	300		
HFX - SHIRREFF HALL - OLD EDDY - ANNEX - EXTERIOR ENVELOPE CONSERVATION PROGRAM - STONEMWORK AND WINDOWS	825		
HFX - LSC BIOLOGY - LANDSCAPE UPGRADE ON NORTH SIDE OF BUILDING	400		
HFX - CHASE - REPLACE AHU'S - IMPLEMENTATION	500		
HFX - DENTAL - REPLACE AHU B,C,D,E AND F -IMPLEMENTATION	3,500		
HFX - WELDON LAW - MAJOR RENEWAL OF 2 PASSENGER ELEVATORS - IMPLEMENTATION	520		
HFX - FORREST BUILDING - MAJOR RENEWAL OF 1 PASSENGER ELEVATOR - IMPLEMENTATION	285		
HFX - CHEMISTRY BUILDING - VARIOUS LOCATIONS - REPLACE FIRE ALARM SYSTEM - IMPLEMENTATION	380		
HFX - H BUILDING - MAIN ELECT ROOM - UPGRADE SECONDARY OF MAIN TRANSFORMER TO 600V - IMPLEMENTATION	400		
HFX - DUNN BUILDING - MAIN ELECT ROOM - REPLACE 4.16KV TRANSFORMER AND LV SWITCHGEAR - IMPLEMENTATION	450		
HFX - CAMPUS - BUILDING CONDITION ASSESSMENT	750		
AC - BOULDEN BUILDING BRICK AND WINDOW CONSTRUCTION	350		
AC- HANCOCK BUILDING -WINDOW AND BRICK RENOVATION	300		
HFX - MULTI YEAR PHASED PROJECTS ⁽¹⁾	5,930		
HFX - OTHER PROJECTS		202	
AC - OTHER PROJECTS		478	
	14,890	680	15,570
HFX - LESS CONTRIBUTION FROM UNIVERSITY HOUSING FOR RESIDENCE PROJECTS			(1,266)
2018-19 Projects to be completed in 2019-20			
HFX - TUPPER - EMERGENCY SHOWERS PIPING FLOORS 3 TO 15 - IMPLEMENTATION	60		
HFX - TUPPER BLDG - INSTALL EMERGENCY SHOWER/EYEWASH COMBO UNIT, SOAKER HOSE AND DRAIN IN LABS	412		
HFX - CAMPUS - VARIOUS LOCATIONS - TRANSFER BASIS DOORS AND CONTROLLERS TO GENETEC SYSTEM	107		
HFX - GERARD HALL - MAJOR RENEWAL OF 2 PASSENGER ELEVATORS - IMPLEMENTATION	127		
HFX - HOWE HALL - HENDERSON HOUSE - REPLACE MAIN ROOF	12		
HFX - TUPPER - REPLACE FIRE PUMP (DESIGN & CONSTRUCTION)	11		
HFX - TUPPER - BASEMENT - ROOM SBX03 - REPLACE 23KV TRANSFORMER - IMPLEMENTATION	601		
HFX - STORAGE FACILITY / WAREHOUSE - EXTERIOR ENVELOPE - EXTERIOR RENOVATIONS TO THE EXISTING BUILDING	698		
HFX - H BUILDING - ADDITION - EXHIBITION ROOM - FIRE MARSHALL ACTION ITEM - IMPLEMENTATION	1,181		
HFX - DENTAL - REPLACE HEAT PUMPS PH1/3 (IMPLEMENTATION)	1,071		
HFX - DENTISTRY - REPLACE ROOFTOP FLUID COOLER (IMPLEMENTATION)	1,338		
HFX - SEYMOUR & HENRY STREET HOUSES - HEATING CONVERSION (IMPLEMENTATION)	28		
HFX - DENTAL - REPLACE HEAT PUMPS PH2/3 (IMPLEMENTATION)	807		
HFX - OTHER PROJECTS		2,573	
AC - OTHER PROJECTS		318	
	6,453	2,891	9,344
Funded from 2018-19 Carry forward			(2,331)
Total Facilities Maintenance 2019-20 budget ⁽²⁾			23,962

Note:

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

(2) In addition to projects listed here, Facilities Management has planned further projects of \$6.3 million for 2019-20 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)
(thousands of dollars)

ERBA 2002-03 to 2019-20

	2002-03 to									Cumulative Distributions 2002-03 to 2019-20
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	
Agriculture ⁽¹⁾									155	155
Architecture and Planning	467	53	(33)	59	(4)	4	(49)	(94)	98	501
Arts and Social Sciences	2,828	(63)	(719)	(541)	(410)	(729)	(894)	(293)	(143)	(964)
Computer Science	(410)	183	294	172	224	195	495	780	1,124	3,057
Dentistry	34	(35)	27	(23)	31	(34)	(28)	(5)	32	(1)
Engineering	2,493	114	233	139	584	445	341	202	46	4,596
Graduate Studies	109	(48)	(35)	14	8	42	(17)	(15)	(3)	55
Health	3,123	939	361	106	(88)	146	293	554	(153)	5,281
Law	244	(156)	133	(107)	4	(163)	22	206	14	197
Management	1,888	64	21	47	100	(174)	90	91	(179)	1,948
Medicine	401	73	(11)	116	(135)	357	29	57	(15)	872
Science	3,146	734	170	428	1,150	(166)	(602)	(375)	170	4,655
College of Sustainability	506	64	(21)	(49)	(53)	(30)	(36)	(34)	113	460
	14,829	1,922	420	361	1,411	(107)	(356)	1,074	1,259	20,813

(1) 2019-20 is the first year that an adjustment has been made to the Faculty of Agriculture through ERBA. Prior to 2019-20, the Faculty of Agriculture operated under a separate budget model that considered enrolment.

Dalhousie University
Schedule of Revenue and Expense - Ancillary
2019-20 Budget Plan
(in thousands of dollars)

	2019-20 Budget Plan							2018-19 Final Budget ⁽¹⁰⁾	Change	
	Arts Centre	Bookstore	Dalplex	Food Services	Residence Life	Housing & Conference Services ⁽⁸⁾	Total			
Revenue										
Conference Services & Other	-	-	-	-	-	2,405	2,405	1,859	547	(1)
Fitness Centre Revenues	-	-	2,830	-	-	-	2,830	2,900	(71)	
Government Grant	100	-	-	-	-	439	539	520	19	
Memberships & Programs	-	-	1,662	-	-	-	1,662	1,447	215	(2)
Residence Fees	-	-	-	-	-	19,614	19,614	18,819	795	(3)
Sales	4,794	5,925	344	12,773	-	-	23,836	23,527	309	(4)
Total Revenue	4,894	5,925	4,835	12,773	0	22,458	50,886	49,072	1,814	
Expenditures										
Salary	808	1,010	1,989	172	1,407	3,499	8,885	7,896	(1,065)	(5)
Non Salary:										
Cost of Sales	3,689	4,278	126	10,176	-	-	18,268	18,304	36	
Debt Service & Bank Charges	100	103	1,655	115	-	3,584	5,557	5,277	(199)	
Equipment	-	-	183	175	-	-	358	597	239	
Maintenance	110	15	489	1,295	-	4,936	6,846	5,315	(1,629)	(6)
Operating Expense	285	401	194	561	220	6,104	7,766	8,444	733	(7)
Utilities, Insurance & Taxes	281	37	380	238	-	2,350	3,286	3,400	111	
Total Expense	5,273	5,844	5,017	12,730	1,627	20,474	50,966	49,233	(1,774)	
Planned Use of Carry Forward	-	(31)	-	-	-	(42)	(73)	(180)	69	(9)
Contribution/(Subsidy) to Ancillary Budget	(380)	112	(181)	43	(1,627)	2,027	(6)	19	(25)	

Footnotes:

- (1) Based on summer conference bookings.
- (2) Anticipated increase based on prior year actual revenues
- (3) Based on projected occupancy and a 3% increase in residence rates.
- (4) Based on Arts Centre confirmed bookings, loer textbook sales and 3% increase in meal plan rates in Food Services.
- (5) Includes a provision for estimated costs of salary increases in 2019-20 and both Dalplex and Housing & Conference Services plan on additional student employment in 2019-20.
- (6) Increased conference revenues and occupancy increases allows Housing to undertake much needed facilities work.
- (7) New Fitness Centre operating expenditures lower than planned and lower experience on meal plan scholarships
- (8) Housing budget includes an endowment of \$253K
- (9) On the Agricultural Campus, the Bookstore reflects a shortfall as operations are aligned to a sustainable model and Housing and Conference Services reflects a shortfall due to reduced revenue from Conferences.
- (10) There are presentation changes reflected in the 2018-19 final budget due to reallocations.