



Dalhousie University

2020-21 Operating Budget

Published November 2020

Table of Contents

Background	1
2020-21 Budget at a Glance.....	2
Key Components of the 2020-21 Budget	4
University Operating Budget - Summary	9
University Operating Budget – Responsibility Centre Detail	11
Appendices	
Appendix A – Supplementary Budget Information for Expenditure Areas & Responsibility Centres with an Endowment Supported Component	14
Appendix B – Enrolment Related Budget Allocations (ERBA)	15

BACKGROUND

The COVID-19 pandemic has imposed a high degree of uncertainty on academic and financial planning for 2020-21 which has led to the delay in approval of the budget for the year until November. Prior to the end of March, through the University's normal budget process, the Budget Advisory Committee (BAC) issued two reports on the budget for 2020-21 and engaged with students, faculty, and staff through a survey, various communications, and budget forums.

At the end of March 2020, a decision was made to halt the budget process as the potential impact of the pandemic on enrolment for fall contemplated a significant decline in tuition revenue relative to the BAC plan, [Report LX - Draft Operating Budget Plan for 2020-21](#) released in February. The University developed a Fiscal Update [2020-21 Fiscal Update](#) and the Board approved an Interim Spending Authority with a requirement that a final budget be presented once enrolments for fall were known.

Fall enrolment has shown that tuition revenues are expected to be much closer to the original Operating Budget Plan (February) and significantly better than estimated in June. The BAC has reviewed the assumptions and recommendations contained in the February plan in this new context. This recommended budget has been developed based on the BAC's amended budget plan ([BAC LX Update: Final Operating Budget Recommendations for 2020-21](#)).

2020-21 BUDGET AT A GLANCE

The operating budget for 2020-21 includes revenues of \$471.0 million and expenditures of \$480.8 million resulting in a budget shortfall of \$9.8 million. The use of one-time reserves allows for a balanced budget. The following are **highlights** of the 2020-21 operating budget:

REVENUES

- Provincial Operating Grants to increase by \$1.96 million (1%).
- Tuition revenue increases of \$22 million:
 - \$6.8 million from a 3% increase in tuition for all programs and 2nd year of a multi-year international fee increase.
 - Enrolment:
 - \$10.9 million based on the flow through of Fall 2019 enrolments
 - \$4.3 million from improved enrolment in 2020-21.

EXPENDITURES

- \$10.6 million in increased bursary and other student assistance (\$4.2 million) and waived fees for students (\$6.4 million).
- \$8.5 million for annual compensation adjustments.
- \$6.0 million in funding to support Strategic Initiatives
 - \$2 million focused on high impact needs in relation to COVID to address workload pressures in the transition to online delivery.
- Increased investments of \$4.0 million and \$1.2 million respectively in campus facilities renewal and investment in IT infrastructure/classroom technology
- \$2.1 million to Faculties for Enrolment Related Budget Allocations (ERBA).

OTHER COVID RELATED REVENUE LOSSES IN FACULTIES, UNITS AND ANCILLARIES

- \$7.3 million in revenue losses related to specialized programs and cohorts of students, parking revenues and recreation and Athletics fees waived.
- \$11.7 million in revenue losses in Ancillary units such as residences and Dalplex (Fitness Centre).

MITIGATING THE SHORTFALL

- Faculties and units are required to identify 1.5% or \$4.6 million towards the overall shortfall.
- This leaves a shortfall of \$9.8 million that will be addressed through prior years reserves.
- Efforts will be made to further reduce the shortfall where possible by year-end.

The budget synopsis on the next page provides a breakdown of the major revenue sources and expenditure components for the 2020-21 operating budget compared with previous years.

Budget Revenue and Expenditures Three Year Comparision

(000's of dollars)

	2020-21		2019-20		2018-19	
	\$	%	\$	%	\$	%
<u>REVENUES</u>						
Provincial Government Grants	221,110	46.9%	219,153	49.0%	217,231	50.7%
Tuition	206,230	43.8%	184,230	41.2%	169,650	39.6%
Other	43,696	9.3%	43,837	9.8%	41,527	9.7%
	471,036	100.0%	447,220	100.0%	428,408	100.0%
<u>EXPENDITURES ⁽¹⁾</u>						
Faculty and Unit Budgets	338,893	70.5%	332,454	74.3%	321,942	75.1%
Student Assistance ⁽²⁾	39,830	8.3%	35,914	8.0%	34,232	8.0%
Campus Renewal	34,458	7.2%	30,758	6.9%	29,501	6.9%
Energy, Water, Taxes and Insurance	21,340	4.4%	23,840	5.3%	22,590	5.3%
Library Acquisitions	9,064	1.9%	8,860	2.0%	7,966	1.9%
IT Network Infrastructure/Classroom Technology	4,250	0.9%	3,088	0.7%	2,424	0.6%
Strategic Initiatives	6,000	1.2%	4,440	1.0%	1,884	0.4%
Equipment, Endowment Management, Contingency	7,966	1.7%	7,866	1.8%	7,869	1.8%
Revenue losses due to COVID ⁽¹⁾ :						
Faculty and Units	7,300	1.5%				
Ancillaries	11,700	2.4%				
	480,801	100.0%	447,220	100.0%	428,408	100.0%
Surplus (Shortfall)	(9,765)		-		-	
Use of 2019-20 and Prior Years Reserves	9,765		-		-	
Surplus (Shortfall) after Use of Prior Years Reserves	-		-		-	

(1) In addition to budget allocations out of general University revenue, Faculties and Units receive additional revenues that support their operating costs. For 2020-21 estimated revenue losses of \$19 million are anticipated as a result of the pandemic and these losses included in the expenditure section.

(2) Includes central student assistance programs in Registrar's office, Graduate Studies as well as NS Bursary and Grad Scholarship programs and Endowments managed by Faculties totalling \$5.9 million in 2020-21. In addition, \$300,000 in emergency bursary support has been provided to students in spring 2020.

KEY COMPONENTS OF THE 2020-21 OPERATING BUDGET

The Operating Budget funds the day-to-day operations of the university allowing it to deliver on its mission and strategic priorities. It accounts for almost 80% (2019-20) of all University financial activity (research and other funds account for the other 20%).

This section reviews key Revenues and Expenditures comprising the 2020-21 recommended Operating Budget. The summary budget and the responsibility centre detail by Faculty and Unit are found on page 10 to 13.

REVENUES

1. Government Grants

- a) Operating Grants – The Department of Labour and Advanced Education has indicated that the operating grant will increase by 1% (\$1.96 million) in 2020-21 to \$197.6 million.
- 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 (\$8.19 million program). The Nova Scotia Graduate Scholarship program is a \$3.0 million restricted grant that supports scholarships for Masters and PhD students.

These revenues are directly offset by expenditures on Scholarships and Bursaries.

- c) Program Specific Grants and Facilities/Space Grants – The University receives several program-specific grants of \$11.3 million to support Health (Nursing, Occupational Therapy, Physiotherapy) and Medicine, and a \$1.0 million grant that supports space costs.

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 that are embedded 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 \$6.7 million for 2020-21.

3. Investment Income

- a) Endowment – Expenditures in the University's 1400+ endowments are supported by an equal amount of revenue annually through investment returns generated from the endowment capital. The 2020-21 spending allocations have increased by \$834,000 over 2019-20 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 2020-21, 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 2020-21 budget includes a decrease of \$750,000 in investment income from the 2019-20 budget based on current forecasts of cashflow and lower returns on investments under the University's Expendable Funds Policy.

4. Tuition Revenues

The tuition revenue budget for 2020-21 is \$206.2 million, an increase of \$22.0 million over the 2019-20 budget. The increase is comprised of improved revenue based on enrolment (\$15.2 million) and approved tuition fee increases (\$6.8 million).

The following is a breakdown of the enrolment related revenue increases:

- better-than-budgeted enrolment in 2019-20 (\$5.4 million),
- a 1.5% enrolment increase based on the flow through of larger entering classes in prior years as forecast in February (\$5.5 million),
- improved enrolment in Spring/Summer and Fall 2020 (\$4.3 million).

Fall enrolments (Sept 20th) show a 4.8% increase compared with the 1.5% increase that was forecast in February. This is positive news; however, the increase relates to growth in domestic student numbers whereas the February forecast contemplated more international students who pay higher fees than domestic students. The positive revenue estimates for fall also reflect that some students are unable to complete co-ops and exchange programs and are therefore engaged in regular coursework this fall and paying regular tuition.

Fall Enrolment also reflects a 4.5% decrease in the number of new from high school students which will impact enrolments over the next four years.

This budget estimate reflects a cautious approach to tuition revenues as there continues to be some uncertainty around enrolment. Estimates of retention, attrition, and new enrolments through the winter term reflect many unknowns that impact tuition revenues.

The \$6.8 million increased revenue from approved tuition fee increases relates to a general tuition fee increase of 3% approved in May 2020 and adjustments to international fees approved in April, 2019.

5. Facilities Renewal Fee

For 2020-21, the Facilities Renewal student fee revenue is expected to remain flat as no increase was implemented to be mindful of the pressures on students as a result of the pandemic. Overall, this fee is expected to generate \$3.6 million to support Facilities Renewal projects on campus.

EXPENDITURES

1. General Operating Expenditure

- a) Scholarships, Bursaries, and Student Assistance – Overall, centrally managed student assistance supported by the operating budget will increase by \$3.5 million. The budget allows for a doubling of bursary support for students (\$3.0 million) for this year to increase the size and number of bursaries provided to recognize the impact of the pandemic on students. The budget also includes increased support for student assistance programs for international students and students in designated groups by \$455,000.

University endowments will provide a further \$456,000 (Appendix A) in support in 2020-21.

Further fee relief for students has been provided through the temporary waiver of \$6.4 million in athletic programming and fitness centre fees. The Fitness Centre is open, but access is limited due to Public Health Requirements, and many students are completing their studies remotely.

An additional \$300,000 in emergency student bursary funding has been provided to students in Spring 2020.

Overall, the budget provides for \$10.6 million in bursary support and fee relief for students.

The Provincial programs providing direct support for students are expected to provide the same levels of support as in 2019-20 (see Revenue section 1b).

- b) Campus Renewal:

Campus Renewal (Annual) – Annual facilities maintenance budget will increase by \$4.0 million in 2020-21 according to the BAC recommendations. As planned projects were initially scaled back because of the pandemic, these funds may not be fully committed by yearend. To the extent these funds are not allocated in 2020-21, they may be re-allocated on a one-time basis to address the overall budget shortfall, or for additional projects in the next year.

Campus Renewal (Long Term) – Campus Renewal (Long Term) includes debt service costs and rental of University space and will decrease by \$300,000 in 2020-21.

- c) Energy, Water, Taxes, and Insurance – The budgeted cost for Energy, Water, Taxes, and Insurance for 2020-21 is \$21.3 million. This projection is based on estimated consumption and projected pricing. This reduced budget compared with 2019-20 includes estimated savings resulting from fewer people on campus as students are studying remotely and faculty and staff are working from home where possible.

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 2020-21 the endowment management expense is projected to be \$3.6 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 – \$6.0 million has been allocated for University Strategic Priorities in 2020-21. To address the impacts of the pandemic and the transition to online academic delivery, \$2.0 million has been allocated for immediate spending including additional TA, RA, and other teaching supports for Faculty, and funds for Academic Technology Services (ATS) and Centre for Learning & Teaching (CLT) to facilitate online learning (software, virtual labs, online facilitators), and the Together@dal project to engage students.
- f) Equipment and Furniture – This funding is provided to Faculties and service units for teaching and other equipment purchases and will remain at \$2.5 million in 2020-21. Funding will assist with equipment requirements related to on-line instruction and for faculty and staff working from home.
- g) Contingency – The annual allocation for contingency items is unchanged at \$1.9 million (less than 0.5% of budget) in 2020-21.

2. Responsibility Centre and Ancillary Expenditures

A breakdown of Faculty and Unit budgets for 2020-21 is included on pages 11 to 13 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: 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 2020-21 is a net overall increase of \$2.1 million based on 2019-20 enrolment changes over 2018-19. Appendix B summarizes the ERBA budget allocations from 2002-03 to 2020-21.
 - ii) Non-Salary Increase: No inflationary increase has been provided for non-salary costs such as teaching supplies and equipment within Faculty and Unit budgets. This recognizes that Faculties and Units will have savings in travel, meeting expenses and other areas to address pressure on increasing costs. The library acquisitions budget, which includes electronic media, has been increased by 2% in recognition of the escalating cost of these materials during the pandemic.
 - iii) Endowment: The budget includes endowment program supports for student assistance, academic chairs, and salaries, library, and research. 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 recommended increases of \$600,000 for targeted IT network capacity and infrastructure investment and \$500,000 to support classroom technology to create consistent and reliable classroom technology and supports.
 - v) Faculties and Units will be required to address a 1.5% gap between funding allocated and expenditure increases. This budget reduction is higher than in 2019-20 and as originally recommended by the BAC in February (0.5%) in recognition of the need to address an overall budget shortfall between revenues and expenditures because of the pandemic.
 - vi) Revenue Losses due to COVID: In addition to the general revenues (tuition and government grant) that support the operating budget, Faculties and Units generate revenue directly that supplement their operations. Several Faculties and Units are forecasting revenue losses for the year because of the pandemic, and these are estimated at \$7.3 million. These include specialized programs, student cohorts and parking revenue. The University has also waived student auxiliary fees that support athletics and recreation programming.
- 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 2020-21. The budget also includes a provision for the annualization of 2019-20 salary adjustments as well as estimates for changes in benefit costs. All employee agreements have expired and discussions with the various groups are in progress.

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.

The most recent required valuation as of March 31, 2019, allowed the University to retain savings of \$5.8 million in 2019-20 from a reduction in required employer pension contributions. The January 31, 2020 valuation will determine employer contribution levels for 2020-21 and will be available in late Fall 2020. The valuation will reflect the impact of the recent changes to the regulations under the Pension Benefit Act.

The 2020-21 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.

- c) **Ancillaries** - The ancillary budget includes the Bookstore, University Housing and Conference Services, Residence Life, Food Services, Dalplex and Arts Centre facilities. Normally, these units are expected to cover their costs, including maintenance, from the revenues generated. For 2020-21 the budget recognizes that there are significant revenue losses faced by the ancillary areas estimated at \$11.7 million which must be addressed.

The losses include a reduction in residence revenues from lower occupancy combined with public health requirements that limit operating at full capacity. The University has also waived Fitness Centre fees for students. The estimated loss of \$11.7 million does factor in cost savings where possible. In some cases, costs are higher (additional custodial, health and safety requirements, etc.).

BUDGET SHORTFALL AND LOOKING FORWARD

Overall, there is a budget shortfall of \$9.8 million that will be addressed through prior years reserves. Efforts will be made to address this shortfall as we work through to the end of the budget year. Factors that could influence results include:

- Tuition revenues and other revenue losses include estimates
- Identification of further one-time savings

There also continues to be unknowns which could impact the budget for the remainder of this fiscal year and future years. These include potential changes to provincial and federal government funding, status of travel restrictions, study permits and health concerns which impact both tuition revenues and ancillary revenue losses. Budget planning for future years will consider policy on University reserves for future events which could impact university operations, as well as any lingering pressures from the pandemic in 2021 and beyond.

DALHOUSIE UNIVERSITY
2020-21 RECOMMENDED OPERATING BUDGET- SUMMARY
(thousands of dollars)

	2019-20 Actual	2019-20 Final Budget	2020-21 Recommended Budget	
REVENUE				
Provincial Government Grants				
Operating	195,665	195,665	197,622	
Scholarship and Bursary Program Grants	11,171	11,190	11,190	
Program Specific Grants	11,331	11,298	11,298	
Facilities/Space	1,000	1,000	1,000	
	219,167	219,153	221,110	
Federal Research Support Fund Grant	6,958	6,958	6,733	
Investment				
Endowment	26,311	29,533	30,367	
Operating (net of bank and finance charges)	4,856	3,750	3,000	
Tuition Fees	188,500	184,230	206,230	
Facilities Renewal Fee	3,659	3,596	3,596	
TOTAL REVENUE	449,451	447,220	471,036	
GENERAL OPERATING EXPENDITURES				
Scholarships, Bursaries and Student Assistance				
Operating	12,658	12,125	15,585	
Scholarship and Bursary Program	11,171	11,190	11,190	
Endowment	6,837	6,976	7,168	
Campus Renewal				
Annual Facilities Maintenance	24,026	23,963	27,963	
Long Term	6,795	6,795	6,495	
Energy, Water, Taxes, Insurance (net of recoveries)	22,742	23,840	21,340	
Endowment Management Expense	3,431	3,500	3,600	
Strategic Initiatives and Investment Allocation	4,440	4,440	6,000	
Equipment and Furniture Allocation	2,466	2,466	2,466	
Contingency	1,840	1,900	1,900	
TOTAL GENERAL OPERATING EXPENDITURES	96,406	97,195	103,707	
RESPONSIBILITY CENTRE EXPENDITURES				
Academic	256,951	260,340	262,988	269,448
Academic Support	16,737	16,818	17,236	17,536
Administration	35,254	35,310	34,748	35,648
General	1,514	1,561	1,842	1,842
Facilities Management	22,321	22,245	22,867	23,367
Student Services	7,948	7,951	11,548	11,748
Provision for Compensation Adjustments	5,600	5,800	14,160	5,800
TOTAL RESPONSIBILITY CENTRE EXPENDITURES	346,325	350,025	365,389	365,389
TOTAL OPERATING EXPENDITURES	442,731	447,220	469,096	
NET ANCILLARY EXPENDITURES	307	-	11,705	
TOTAL EXPENDITURES	443,038	447,220	480,801	
SURPLUS (SHORTFALL)	6,413	-	(9,765)	
USE OF 2019-20 AND PRIOR YEARS RESERVES		-	9,765	
SHORTFALL FOR THE YEAR AFTER USE OF PRIOR YEARS RESERVES		-	-	

2020-21
Budget with
Estimated
Distribution of
Operating
Expenditure
Adjustments

DALHOUSIE UNIVERSITY
2020-21 RECOMMENDED OPERATING BUDGET - CONTINUITY
(thousands of dollars)

	2019-20 Final Budget	Budget Reduction	ERBA	Endowment Change	Other Adjustments ⁽¹⁾	2020-21 Recommended Budget
ACADEMIC						
Agriculture	18,213	(263)	60	13	-	18,024
Architecture and Planning	4,951	(71)	26	13	-	4,920
Arts and Social Sciences	20,408	(275)	(230)	52	-	19,956
Arts and Social Sciences - Special Response Funding	241	-	-	-	-	241
Computer Science	9,984	(145)	1,514	9	-	11,362
Dentistry	10,485	(152)	(2)	14	-	10,345
Engineering	22,081	(302)	5	59	-	21,843
Graduate Studies	2,226	(27)	(5)	-	-	2,194
Health	31,126	(440)	(179)	36	-	30,543
Law	12,349	(128)	25	(2)	17	12,262
Management	13,994	(194)	238	35	-	14,074
Medicine	50,330	(634)	38	137	-	49,871
Science	37,218	(506)	531	147	-	37,391
University Library	18,551	(160)	-	15	655	19,061
College of Continuing Education	1,231	(8)	-	-	-	1,224
College of Sustainability	1,280	(19)	119	-	-	1,380
Centres, Institutes & Special Projects	2,752	(14)	-	3	-	2,742
International Support to Faculties and Units	700	-	-	-	-	700
Cooperative Education Office	846	(13)	-	1	-	834
Faculty Related Costs (eg. Travel, Leave Grants, PDA)	2,802	-	-	-	-	2,802
Kings' Transfer	(2,477)	-	-	-	300	(2,177)
Academic Initiatives	1,049	-	-	-	-	1,049
Adjustment for one time Net Revenue Losses (COVID)					2,350 ⁽²⁾	2,350
Academic	260,340	(3,347)	2,140	532	3,322	262,988
Undistributed Operating Expenditure Adjustments (estimated)						6,460
Academic including the Undistributed operating expenditure adjustments						269,448
ACADEMIC SUPPORT						
Art Gallery	228	(2)	-	-	-	226
Centre for Learning and Teaching	1,399	(21)	-	-	-	1,378
IT Infrastructure	3,088	-	-	-	662	3,750
Information Technology Services	12,075	(171)	-	-	-	11,904
Printing Centre	28	-	-	-	(50)	(22)
Academic Support	16,818	(194)			612	17,236
Undistributed Operating Expenditure Adjustments (estimated)						300
Academic Support including the Undistributed Operating Expenditure Adjustments						17,536

(1) Other adjustments in this column include the following :

- (a) An increase in the Library and IT Infrastructure budget according to the multi-year plan to renew classroom technology and update infrastructure.
- (b) A 2% inflationary increase on library acquisitions in the Faculty of Law and Library budgets
- (c) An adjustment to the transfer from Kings for teaching costs based on recent enrolment
- (d) An increase in revenue in the print centre based on improved experience.

(2) Estimate of one time revenue losses in Faculties as a result of COVID-19.

DALHOUSIE UNIVERSITY
2020-21 RECOMMENDED OPERATING BUDGET - CONTINUITY
(thousands of dollars)

	2019-20	Budget	Other	2020-21
	Final	Reduction	Adjustments ⁽²⁾	Recommended
	Budget			Budget
<u>ADMINISTRATION</u>				
Application Fees and Services Recovery	(1,757)	-	-	(1,757)
Advancement	7,109	(107)	-	7,003
Communications and Marketing	3,155	(47)	-	3,109
Environmental Health and Safety Office	1,447	(21)	-	1,426
Financial Services	5,091	(77)	-	5,014
Human Resources	3,733	(56)	-	3,678
Planning and Analytics	1,378	(21)	-	1,357
President's Office /Provost's Office	2,160	(34)	-	2,126
Registrar & Admissions	6,465	(103)	-	6,362
Research Services	2,734	(42)	-	2,692
University Services ⁽¹⁾	3,795	(56)	-	3,740
Administration	35,310	(562)	-	34,748
Undistributed Operating Expenditure Adjustments (estimated)				900
Administration including the Undistributed expenditure adjustments				35,648
<u>GENERAL</u>	1,561	(19)	300	1,842
Undistributed Operating Expenditure Adjustments (estimated)				-
General including the Undistributed Operating Expenditure Adjustments				1,842
<u>FACILITIES MANAGEMENT</u>	22,245	(328)	950	22,867
Undistributed Operating Expenditure Adjustments (estimated)				500
Facilities Management including the Undistributed Operating Expenditure Adjustments				23,367

(1) 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.

(2) General and Facilities Management includes a one-time adjustment for Net Revenue Losses (COVID)

DALHOUSIE UNIVERSITY
2020-21 RECOMMENDED OPERATING BUDGET - CONTINUITY
(thousands of dollars)

	2019-20 Final Budget	Budget Reduction	Endowment Change	Other Adjustments ⁽¹⁾	2020-21 Recommended Budget
<u>STUDENT SERVICES</u>					
Awards Office & Student Services Centre -Sexton	373	(1)	-	-	372
Student Support Services (including Vice-Provost Student Affairs)	4,996	(94)	-	-	4,902
Student Wellness (including Counselling)	1,509	-	-	-	1,509
Recreation and Athletics	1,073	(14)	5	-	1,065
Adjustment for one time Net Revenue Losses (COVID)				3,700	3,700
Student Services	7,951	(108)	5	3,700	11,548
Undistributed Operating Expenditure Adjustments (estimated)					200
Student Services including the Undistributed Operating Expenditure Adjustments					11,748
<u>ANCILLARIES</u>					
Dalhousie Arts Centre	380	-	-	-	380
Dalplex	181	-	-	-	181
Food Services	(43)	-	-	-	(43)
Residence Life	1,625	-	-	-	1,625
University Bookstore	(109)	-	-	-	(109)
University Housing	(2,034)	-	5	-	(2,029)
Adjustment for one time Net Revenue Losses (COVID)	-	-	-	11,700	11,700
Total Ancillaries	-	-	5	11,700	11,705

(1) One-time adjustments for net revenue losses (COVID) in Recreation and Athletics and Ancillaries.

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

	2019-20 Budget			2020-21 Recommended Budget		
	Operating	Endowment	Total	Operating	Endowment	Total
<u>General</u>						
Student Assistance	12,125	6,976	19,101	15,585	7,168	22,753
Endowment Management Expense	-	3,500	3,500	-	3,600	3,600
<u>Responsibility Centres</u>						
Agriculture	17,790	284	18,074	17,727	297	18,024
Architecture and Planning	4,634	86	4,720	4,821	99	4,920
Arts and Social Sciences	18,056	1,743	19,799	18,161	1,795	19,956
Computer Science	9,493	249	9,742	11,104	258	11,362
Dentistry	9,985	242	10,227	10,089	256	10,345
Engineering	20,700	989	21,689	20,795	1,048	21,843
Graduate Studies	1,655	555	2,210	1,639	555	2,194
Health	29,738	629	30,367	29,878	665	30,543
Law	9,103	3,031	12,134	9,233	3,029	12,262
Management	12,918	803	13,721	13,236	838	14,074
Medicine	42,824	6,581	49,405	43,153	6,718	49,871
Science	33,392	3,031	36,423	34,213	3,178	37,391
University Library	18,110	229	18,339	18,817	244	19,061
College of Continuing Education	1,181	65	1,246	1,159	66	1,225
College of Sustainability	1,244	6	1,250	1,374	6	1,380
Centres, Institutes & Special Projects	3,310	34	3,344	3,405	37	3,442
Art Gallery	156	71	227	155	71	226
Centre for Learning and Teaching	1,381	1	1,382	1,377	1	1,378
Recreation and Athletics	899	174	1,073	886	179	1,065
University Housing	(2,288)	254	(2,034)	(2,288)	259	(2,029)
Total 2020-21	246,406	29,533	275,939	254,515	30,367	284,882

Breakdown of Endowment Budget by Category of Spending

	2019-20	2020-21	Increase
Student Assistance:			
Graduate Studies and Registrar	6,976	7,168	192
Faculty administered	5,623	5,887	264
	12,599	13,055	456
Academic Chairs	5,176	5,255	79
Faculty Salary Support	2,689	2,720	31
General and Research Support	5,310	5,462	152
Library Acquisitions	259	275	16
Endowment Management Expense	3,500	3,600	100
	29,533	30,367	834

Dalhousie University
Enrolment Related Budget Allocations (ERBA)
(thousands of dollars)

ERBA 2002-03 to 2020-21

	2002-03 to 2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Cumulative Distributions 2002-03 to 2020-21
Agriculture ⁽¹⁾								157	60	217
Architecture and Planning	520	(33)	59	(4)	4	(49)	(94)	98	26	527
Arts and Social Sciences	2,765	(719)	(541)	(410)	(729)	(894)	(293)	(143)	(230)	(1,194)
Computer Science	(227)	294	172	224	195	495	780	1,135	1,514	4,582
Dentistry	(1)	27	(23)	31	(34)	(28)	(5)	32	(2)	(3)
Engineering	2,607	233	139	584	445	341	202	46	5	4,601
Graduate Studies	61	(35)	14	8	42	(17)	(15)	(3)	(5)	50
Health	4,062	361	106	(88)	146	293	554	(177)	(179)	5,078
Law	88	133	(107)	4	(163)	22	206	13	25	221
Management	1,952	21	47	100	(174)	90	91	(179)	238	2,186
Medicine	474	(11)	116	(135)	357	29	57	(12)	38	913
Science	3,880	170	428	1,150	(166)	(602)	(375)	170	531	5,186
College of Sustainability	570	(21)	(49)	(53)	(30)	(36)	(34)	113	119	579
	16,751	420	361	1,411	(107)	(356)	1,074	1,250	2,140	22,944

(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.