



Dalhousie University

2021-22 Operating Budget

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2021-22 BUDGET AT A GLANCE

The operating budget for 2021-22 includes revenues of \$491.6 million and expenditures of \$494.1 million. The planned use of one-time reserves of \$2.5 million to support pandemic-related student assistance costs allows for a balanced budget.

The following are **highlights** of the 2021-22 operating budget:

REVENUES

- Provincial Operating Grants to increase by \$3.2 million – a 1% increase in the block operating grant totaling \$2.0 million and \$1.2 million related to a planned enrolment expansion in the Faculty of Medicine.
- Tuition revenue increases of \$13.7 million from a 3% increase in tuition for all programs and the implementation of the 3rd year of a multi-year international fee increase.

EXPENDITURES

- \$3.5 million in student assistance.
- \$8.2 million for annual compensation and benefit adjustments.
- \$6.25 million in funding to support Strategic and Essential Initiatives.
- Investments of \$4.0 million and \$500,000 respectively in campus facilities renewal and classroom technology.
- A \$1.0 million increase in contingency funds to allow the University to address unexpected and lingering impacts of the pandemic.
- Faculties and Units:
 - \$4.6 million in increased funding to Faculties to support costs of enrolment growth through Enrolment Related Budget Allocations (ERBA).
 - Faculties and units are required to address a budget gap of 1.5% or \$4.6 million.

OTHER REVENUE LOSSES, EXTRAORDINARY COSTS

- \$10.1 million in revenue losses and extraordinary costs related to the pandemic.

INTRODUCTION

The Operating Budget funds the day-to-day operations of the University allowing for delivery on the University mission and strategic priorities reflecting 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. The committee released BAC LXI report, An Operating Budget Plan for 2021-22 in March (following a draft, which allowed for feedback from the campus community, in February).

The recommendations in the Plan are the basis for the development of the 2021-22 budget contained in this report. The recommendations consider the uncertainties in financial planning for 2021-22 because of the ongoing impacts of Covid-19 and allowed for a cautious approach to the budget and flexibility if revenues improve.

The budget plan assumed pandemic-related revenue losses and extraordinary costs in ancillaries and other units would continue in 2021-22. Detailed estimates have now been completed based on the expected return to on-campus activities for the fall, reducing the estimate from \$14.0 million to \$10.1 million. This has allowed for an increase in funding for campus renewal of \$3.0 million to reach the level recommended by the BAC. The contingency allocation has also been increased by \$1.0 million to address other pressures which may arise as the budget year proceeds. The finalization of the budget also reflects some minor modifications based on updated forecasts which are discussed in the report.

The following budget synopsis provides a breakdown of the major revenue sources and expenditure components for the 2021-22 budget compared with previous years.

Budget Revenue and Expenditures Three Year Comparison

	(000's of dollars)					
	2021-22		2020-21		2019-20	
	\$	%	\$	%	\$	%
REVENUES						
Provincial Government Grants	225,787	45.9%	221,110	46.9%	219,153	49.0%
Tuition	220,894	44.9%	206,230	43.8%	184,230	41.2%
Other	44,933	9.1%	43,696	9.3%	43,837	9.8%
	491,614	100.0%	471,036	100.0%	447,220	100.0%
EXPENDITURES						
Faculty and Unit Budgets	352,692	71.4%	339,393	70.6%	332,454	74.3%
Student Assistance ⁽¹⁾	40,625	8.2%	39,830	8.3%	35,914	8.0%
Campus Renewal	38,653	7.8%	34,458	7.2%	30,758	6.9%
Energy, Water, Taxes and Insurance	23,232	4.7%	21,340	4.4%	23,840	5.3%
Library Acquisitions	9,084	1.8%	9,064	1.9%	8,860	2.0%
IT Network Infrastructure	3,885	0.8%	3,750	0.8%	3,088	0.7%
Strategic Initiatives	6,251	1.3%	6,000	1.2%	4,440	1.0%
Equipment, Endowment Management, Contingency	9,592	1.9%	7,966	1.7%	7,866	1.8%
Revenue losses and extraordinary costs due to COVID	10,100	2.0%	19,000	4.0%	-	-
	494,114	100.0%	480,801	100.0%	447,220	100.0%
Surplus (Shortfall)	(2,500)		(9,765)		-	
Prior Years Reserves	2,500		9,765		-	
Surplus (Shortfall) after Use of Prior Years Reserves	-		-		-	

(1) 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 2021-22.

KEY COMPONENTS OF THE 2021-22 OPERATING BUDGET

This section reviews key Revenues and Expenditures comprising the 2021-22 recommended Operating Budget. The summary budget and the responsibility centre detail by Faculty and Unit are found on pages 9 to 12.

REVENUES

1. Government Grants

- a) Operating Grants – The total grant revenue supporting the University budget has increased by \$3.2 million to \$225.8 million in 2021-22.

The Department of Labour and Advanced Education has indicated that the operating grant will increase by 1% (\$2.0 million) in 2021-22.

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 and the Nova Scotia Graduate Scholarship program supports scholarships for Masters and PhD students. These revenues are directly offset by expenditures on Scholarships and Bursaries.

	(in thousands of dollars)	
	2020-21	2021-22
	Budget	Budget
Nova Scotia Bursary	8,190	8,190
Nova Scotia Graduate Scholarships	3,000	3,000
	<u>11,190</u>	<u>11,190</u>

- b) Program Specific Grants and Facilities/Space Grants – The University receives several program-specific grants and a \$1.0 million grant that supports space costs. The Faculty of Medicine has received additional funding of \$1.2 million related to MD enrolment expansion in 2021-22.

	(in thousands of dollars)	
	2020-21	2021-22
	Budget	Budget
Health (Nursing, Occupational Therapy, Physiotherapy)	6,218	6,218
Medicine	6,500	7,700
Other	80	80
	<u>12,798</u>	<u>13,998</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 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 2021-22.

3. Investment Income

- a) Endowment – Based on the terms established by the donors, the University’s 1400+ endowments support Faculty and Unit budgets through allocations for student assistance, academic chairs and salaries, and research. Endowment revenues have increased by \$950,000 over 2020-21 to support new endowment spending and increased endowment management costs. Spending allocations are determined based on the University’s Endowment Spending Policy and have increased based on the inflation allotment and capital growth, and new gifts. Appendix A provides a 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 2021-22 budget allows for a total budget of \$3.0 million 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 2021-22 is \$220.9 million, an increase of \$13.7 million over the 2020-21 budget. The increase of \$13.7 million includes the general tuition fee increases of 3% that was approved in April, and adjustments to international fees according to the approved tuition fee schedule.

The enrolment forecast for 2021-22 projected an increase in enrolment based on the flow-through of larger classes of entering students in recent years. However, 2020-21 tuition revenue was inflated on a one-time basis by students who were unable to complete co-ops or international exchange opportunities and were taking coursework instead. There was also a significant increase in summer 2020 enrolments which may not be realized in 2021-22. Therefore, the 2021-22 budget has been developed with the cautious assumption that there is no change in year-over-year tuition revenue based on enrolment.

As of May 31st confirmed offers by new undergraduate students have increased by 20.1% over the same point in time last year. This is positive news, but it is still early in the student cycle as these confirmations need to be converted to actual course registrations. The increase in confirmed students relates to increased numbers of domestic students, while international student numbers are flat. The mix of students impacts tuition revenue, as international students pay more tuition than domestic students.

5. Facilities Renewal Fee

For 2021-22, the Facilities Renewal student fee revenue is projected to increase by \$304,000 and will further support Facilities Renewal projects on Campus (see 1b) General Expenditures). The total increase results from a 3% fee increase and higher than budgeted fee revenue experience in 2020-21.

EXPENDITURES

1. General Operating Expenditure

- a) Scholarships, Bursaries, and Student Assistance – The 2020-21 budget allowed for a temporary increase of \$3.0 million for students who were financially impacted by the pandemic. The 2021-22 budget allows for \$3.5 million in continued temporary support to students. The one-time funding will address bursary support for students with continued financial pressures, additional student employment on campus, and an increase in undergraduate scholarships because of the temporary PASS/ILL grading changes.

The budget also includes a base funding increase for First Nations and Indigenous Black (FNIB) renewable scholarships of \$50,000 in 2021-22.

University endowments will provide a further \$222,000 (Appendix A) in support for students in 2021-22, providing \$13.3 million in endowment supported student assistance.

The Provincial programs providing direct support for students are expected to provide the same levels of support as in 2020-21 of \$11.2 million (see Revenue section 1a).

- b) Campus Renewal:

Campus Renewal (Annual) – The BAC recommended a \$1.0 million increase in funding for facilities renewal in 2021-22 and prioritized further funding if forecasted revenue losses and extraordinary costs were lower than estimated in the report. The allocation for facilities renewal has now been increased by \$4.0 million based on the updated revenue loss forecasts.

Campus Renewal (Long Term) – Campus Renewal (Long Term) includes debt service costs and rental of university space and is unchanged over last year.

- c) Energy, Water, Taxes, and Insurance – The budgeted cost for Energy, Water, Taxes, and Insurance for 2021-22 is \$23.2 million and is based on estimated consumption and projected pricing for utilities. The increase of \$2.1 million over 2020-21 reflects increased insurance costs of \$700,000 and a partial return of savings experienced in 2020-21 from a reduction in occupancy. This 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 2021-22, the endowment management expense is projected to be \$4.2 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 Other Essential Priorities – BAC recommendations provided for an allocation of \$6.0 million for Strategic Initiatives in 2021-22. The budget also allows for a further \$250,000 related to the timing of several 2020-21 approved base allocations that were delayed until 2021-22.
- f) Equipment and Furniture – This funding is provided to Faculties and Service and Support units for teaching and other equipment purchases and will remain at \$2.5 million in 2021-22. Funding will assist with remote work transition for faculty and staff and online instruction.

- g) Contingency – The annual allocation for contingency items is increased by \$1.0 million considering continued uncertainty for a total of \$2.9 million, approximately 0.6% of the budget, in 2021-22.

2. Responsibility Centre and Ancillary Expenditures

77% of the university budget is allocated to Deans and leaders of major Service and Support units to manage. A breakdown of these Faculty and Unit allocations for 2021-22 is included on pages 10 to 12 of this report.

Revenue Losses and Extraordinary Costs 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. In 2020-21, Ancillaries and other units experienced significant reductions in these revenues because of the pandemic.

Based on current estimates, it is expected that losses will be reduced to \$10.1 million in 2021-22. The losses for each unit are net of cost savings; however, in some cases units are affected by higher costs (additional custodial and other costs).

The following table provides a breakdown of the estimated losses:

	2020-21 Actual	2020-21 Budget	2021-22 Budget	Budget Change
Academic	(652)	(2,350)	(500)	(1,850)
Print Centre	(154)	-	(300)	300
General	(390)	(300)	(100)	(200)
Facilities Management	(1,368)	(950)	(3,500)	2,550
Athletics	(2,564)	(2,600)	(500)	(2,100)
Ancillaries				
Dalhousie Arts Centre	(153)	-	(300)	300
Dalplex	(2,587)	(4,100)	(1,000)	(3,100)
Food Services	(1,239)	(1,500)	(1,300)	(200)
University Bookstore	(616)	(700)	(600)	(100)
University Housing	(7,199)	(6,500)	(2,000)	(4,500)
	(16,922)	(19,000)	(10,100)	(8,900)

The areas with significant expected continued losses include the following:

- The loss in the Academic line relates to the Faculty of Open Learning and Career Development, which is expected to continue to have losses related to softening enrolments in specialized programs.
- Facilities Management will continue to experience lower parking revenue and will incur additional costs for the recommissioning of buildings after a long period of vacancy, increased contractor operating costs due to health and safety measures on job sites, and a premium on capital construction costs due to the far-reaching supply chain issues.
- The athletics loss will be reduced as student fees will be reinstated this fall.
- The student fee supporting the Dalplex fitness centre will be reinstated this fall, but the Dalplex is expected to have continued additional costs in 2021-22 and external membership revenue is expected to be down.

- Housing and Food Services are expecting continued losses but at a reduced level compared to 2020-21. Estimated losses reflect that residences will not return to full occupancy this fall.
- The Bookstore and Printing Services are forecasting continued losses in 2021-22. Their pre-pandemic business models will need to transition to longer-term sustainable models to support their customers.

The other 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 2021-22 is a net overall increase of \$4.6 million based on 2020-21 enrolment changes over 2019-20. This is an increase of \$113,000 compared with the estimate contained in the BAC report. Appendix B summarizes the ERBA budget allocations from 2002-03 to 2021-22.
- ii) Non-Salary Increase: No inflationary increase has been provided for non-salary costs such as teaching supplies and equipment, as Faculties and Units will have continued savings in travel, meeting expenses, and other areas to address cost pressures. The library acquisitions budget has been increased by 2% in recognition of the additional costs of electronic media over and above regular purchases.
- 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 a BAC recommended increase of \$500,000 to support classroom technology to create consistent and reliable classroom technology and supports.
- v) The Faculty of Medicine budget allocation has been increased by \$1.2 million related to expanded MD enrolments funded from an increase in government grants.
- vi) Faculties and Units are required to address a 1.5% gap between funding allocated and expenditure increases.

b) **Provision for Compensation Adjustments** - The budget includes an estimate for scale and progression increases (steps, CDIs, etc.) and related pension and benefit increases for all employee groups in 2021-22, as well as a provision for the annualization of 2020-21 salary adjustments. The Provision for Compensation includes an estimate of \$8.2 million to fund these costs.

The faculty (DFA) and NSGEU 77 agreements have been concluded but contract negotiations continue with other employee groups. Once salary increases are determined and employee salary rates are adjusted, Faculty and Unit budgets will be increased to cover the cost.

The University's contribution to the pension plan is determined based on a valuation of the financial position of the plan by an actuarial consultant as required by the Nova Scotia Pension

Benefits Act. The valuation at January 31, 2020, requires an increase in employer payments to fund the Pension Plan, which according to pension regulations will be phased in over five years.

At the end of 2020-21, the University retained \$7.3 million related to employer pension savings based on contribution requirements from prior valuations and timing related to the settlement of collective agreements. The 2021-22 increase in employer pension contributions is factored into the budget leaving \$5.6 million available for future pension requirements.

- 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. As in 2020-21, for 2021-22 the budget recognizes that there are continued revenue losses faced by the ancillary areas estimated at \$5.2 million which must be addressed (see page 6, section 2.)

DALHOUSIE UNIVERSITY
2021-22 RECOMMENDED OPERATING BUDGET- SUMMARY
(thousands of dollars)

	2020-21 Final Budget	2021-22 Recommended Budget	
<u>REVENUE</u>			
Provincial Government Grants			
Operating	197,622	199,599	
Scholarship and Bursary Program Grants	11,190	11,190	
Program Specific Grants	12,798	13,998	
Facilities/Space	1,000	1,000	
	222,610	225,787	
Federal Research Support Fund Grant	6,733	6,716	
Investment			
Endowment	30,367	31,317	
Operating (net of bank and finance charges)	3,000	3,000	
Tuition Fees	207,194	220,894	
Facilities Renewal Fee	3,596	3,900	
TOTAL REVENUE	473,500	491,614	
<u>GENERAL OPERATING EXPENDITURES</u>			
Scholarships, Bursaries and Student Assistance			
Operating	15,585	16,185	
Scholarship and Bursary Program	11,190	11,190	
Endowment	7,168	7,350	
Campus Renewal			
Annual Facilities Maintenance	27,962	32,158	
Long Term	6,495	6,495	
Energy, Water, Taxes, Insurance (net of recoveries)	21,135	23,232	
Endowment Management Expense	3,600	4,200	
Strategic Initiatives and Essential Priorities	5,291	6,251	
Equipment and Furniture Allocation	2,466	2,466	
Contingency	1,900	2,926	
TOTAL GENERAL OPERATING EXPENDITURES	102,792	112,453	
<u>RESPONSIBILITY CENTRE EXPENDITURES</u>			
Academic	271,228	272,398	279,978
Academic Support	17,536	17,590	17,990
Administration	35,964	35,570	36,670
General	1,842	1,619	1,619
Facilities Management	23,081	25,369	26,069
Student Services	10,637	8,330	8,530
Provision for Compensation Adjustments	7,380	15,580	5,600
TOTAL RESPONSIBILITY CENTRE EXPENDITURES	367,668	376,456	376,456
TOTAL OPERATING EXPENDITURES	470,460	488,909	
NET ANCILLARY EXPENDITURES	12,805	5,205	
TOTAL EXPENDITURES	483,265	494,114	
SURPLUS (SHORTFALL)	(9,765)	(2,500)	
USE OF PRIOR YEARS RESERVES ⁽¹⁾	9,765	2,500	
SHORTFALL FOR THE YEAR AFTER USE OF PRIOR YEARS RESERVES	-	-	

(1) The 2020-21 budget planned on \$9.8 million in reserve funding to balance the budget. A one-time grant of \$9.5 million was received from the province in January, 2021 and mitigated the need for reserve funds in 2020-21. The 2021-22 budget includes \$2.5 million to support students in 2021-22 (see 1a on page 5).

DALHOUSIE UNIVERSITY
2021-22 RECOMMENDED OPERATING BUDGET - CONTINUITY
(thousands of dollars)

	2020-21 Final Budget	Budget Reduction	ERBA	Endowment Change ⁽¹⁾	Other Adjustments ^{(2) (3)}	2021-22 Recommended Budget
ACADEMIC						
Agriculture	18,949	(275)	(204)	36	-	18,506
Architecture and Planning	4,862	(70)	82	2	-	4,876
Arts and Social Sciences	20,082	(269)	390	7	-	20,210
Arts and Social Sciences - Special Response Funding	241	-	-	-	(241)	-
Computer Science	11,568	(167)	558	6	-	11,965
Dentistry	10,642	(153)	19	8	-	10,516
Engineering	22,342	(314)	229	(7)	-	22,250
Graduate Studies	2,424	(28)	(36)	-	-	2,360
Health	32,388	(444)	559	48	-	32,551
Law	12,471	(128)	306	(5)	20	12,664
Management	14,416	(200)	453	25	-	14,694
Medicine	52,416	(636)	(99)	(43)	1,200	52,838
Science	38,199	(515)	2,221	79	-	39,984
University Library	19,285	(162)	-	3	680	19,806
Open Learning and Career Development	1,251	(8)	135	4	-	1,382
College of Sustainability	1,407	(21)	-	1	-	1,387
Centres, Institutes & Special Projects	2,764	(13)	-	-	-	2,751
International Support to Faculties and Units	700	-	-	-	-	700
Cooperative Education Office	880	(13)	-	-	-	867
Faculty Related Costs (eg. Travel, Leave Grants, PDA)	2,774	-	-	-	-	2,774
Kings' Transfer	(2,177)	-	-	-	-	(2,177)
Academic Initiatives	994	-	-	-	-	994
Adjustment for one time Net Revenue Losses (COVID)	2,350	-	-	-	(1,850) ⁽³⁾	500
Academic	271,228	(3,416)	4,613	164	(191)	272,398
Provision for Compensation Adjustments (estimated)						7,580
Academic including including the estimated distribution of Compensation Adjustments						279,978
ACADEMIC SUPPORT						
Art Gallery	227	(2)	-	-	-	225
Centre for Learning and Teaching	1,372	(20)	-	-	-	1,352
IT Infrastructure	3,885	-	-	-	-	3,885
Information Technology Services	12,077	(166)	-	-	(58)	11,853
Printing Centre	(25)	-	-	-	300 ⁽³⁾	275
Academic Support	17,536	(188)	-	-	242	17,590
Provision for Compensation Adjustments (estimated)						400
Academic Support including the estimated distribution of Compensation Adjustments						17,990

(1) Reductions in endowment funding relate to changes in external endowments.

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

(a) reduction in FASS special response funding as funding has been fully expended.

(b) increase in the Faculty of Medicine budget for planned enrolment expansion funded through increased government grant from the province (see 1b on page 3.)

(c) Reallocation of position from Information Technology Services to the Registrar's Office.

(d) Non-salary increases for library acquisition costs in the University Library and Law Library.

(3) Other adjustments also include the change in year over year estimated losses from reduced revenue and extraordinary costs as noted on page 6.

DALHOUSIE UNIVERSITY
2021-22 RECOMMENDED OPERATING BUDGET - CONTINUITY
(thousands of dollars)

	<u>2020-21</u> <u>Final</u> <u>Budget</u>	<u>Budget</u> <u>Reduction</u>	<u>Other</u> <u>Adjustments</u> ^{(1) (2)}	<u>2021-22</u> <u>Recommended</u> <u>Budget</u>
<u>ADMINISTRATION</u>				
Application Fees and Services Recovery Advancement	(1,757)	-	-	(1,757)
Communications and Marketing	7,168	(106)	-	7,062
Environmental Health and Safety Office	3,008	(45)	-	2,963
Financial Services	1,531	(23)	-	1,508
Human Resources	5,128	(76)	-	5,052
Planning and Analytics	3,857	(58)	-	3,799
President's Office /Provost's Office	1,395	(21)	-	1,374
Registrar & Admissions	1,299	(33)	-	1,266
Research Services	6,417	(101)	58	6,374
University Services ⁽³⁾	2,749	(42)	-	2,707
	5,169	(48)	101	5,222
Administration	35,964	(553)	159	35,570
Provision for Compensation Adjustments (estimated)				1,100
Administration including the distribution of Compensation Adjustments				36,670
<u>GENERAL</u>	1,842	(23)	(200) ⁽²⁾	1,619
Provision for Compensation Adjustments (estimated)				-
General including the estimated distribution of Compensation Adjustments				1,619
<u>FACILITIES MANAGEMENT</u>	23,081	(325)	2,613 ⁽²⁾	25,369
Provision for Compensation Adjustments (estimated)				700
Facilities Management including the estimated distribution of Compensation Adjustments				26,069

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

- (a) Reallocation of position from Information Technology Services to the Registrar's Office.
- (b) Reallocation of Ombudsperson Office from Student Affairs to University Services.
- (c) Facilities Management Includes a base transfer of \$20,000 from energy savings to Sustainability Office, and an increase in operating costs related to the addition to the Arts Centre.

(2) Other adjustments also include the change in year over year estimated losses from reduced revenue and extraordinary costs as noted on page 6.

(3) University Services includes University Secretariat, Internal Audit, University Legal Counsel , Government and Global Relations Office, Equity Diversity & Inclusion Office, University Ombudsperson and Inter-University Services.

DALHOUSIE UNIVERSITY
2021-22 RECOMMENDED OPERATING BUDGET - CONTINUITY
(thousands of dollars)

	<u>2020-21</u> Final Budget	Budget Reduction	Endowment Change	Other Adjustments	<u>2021-22</u> Recommended Budget
STUDENT SERVICES					
Awards Office & Student Services Centre -Sexton	389	(1)	-	-	388
Student Support Services (including Vice-Provost Student Affairs)	5,054	(95)	-	(101) ⁽¹⁾	4,858
Student Wellness (including Counselling)	1,505	-	-	-	1,505
Recreation and Athletics	1,089	(14)	4	-	1,079
Adjustment for one time Net Revenue Losses (COVID)	2,600			(2,100) ⁽²⁾	500
Student Services	10,637	(110)	4	(2,201)	8,330
Provision for Compensation Adjustments (estimated)					200
Student Services including the estimated distribution of Compensation Adjustments					8,530
ANCILLARIES					
Dalhousie Arts Centre	380	-	-	-	380
Dalplex	181	-	-	-	181
Food Services	(43)	-	-	-	(43)
Residence Life	1,636	-	-	-	1,636
University Bookstore	(107)	-	-	-	(107)
University Housing	(2,042)	-	-	-	(2,042)
Adjustment for one time Net Revenue Losses (COVID)	12,800	-	-	(7,600) ⁽²⁾	5,200
Total Ancillaries	12,805	-	-	(7,600)	5,205

(1) Reallocation of Ombudsperson Office from Student Affairs to University Services

(2) Other adjustments also include the change in year over year estimated losses from reduced revenue and extraordinary costs as noted (see page 6)

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

	2020-21 Budget			2021-22 Recommended Budget		
	Operating	Endowment	Total	Operating	Endowment	Total
General						
Student Assistance	15,585	7,168	22,753	16,185	7,350	23,535
Endowment Management Expense	-	3,600	3,600	-	4,200	4,200
Responsibility Centres						
Agriculture	18,652	297	18,949	18,173	333	18,506
Architecture and Planning	4,763	99	4,862	4,775	101	4,876
Arts and Social Sciences	18,287	1,795	20,082	18,408	1,802	20,210
Computer Science	11,310	258	11,568	11,701	264	11,965
Dentistry	10,386	256	10,642	10,252	264	10,516
Engineering	21,294	1,048	22,342	21,209	1,041	22,250
Graduate Studies	1,869	555	2,424	1,805	555	2,360
Health	31,723	665	32,388	31,838	713	32,551
Law	9,442	3,029	12,471	9,640	3,024	12,664
Management	13,578	838	14,416	13,831	863	14,694
Medicine	45,698	6,718	52,416	46,163	6,675	52,838
Science	35,021	3,178	38,199	36,727	3,257	39,984
University Library	19,041	244	19,285	19,559	247	19,806
Open Learning and Career Development	1,185	66	1,251	1,312	70	1,382
College of Sustainability	1,401	6	1,407	1,380	7	1,387
Centres, Institutes & Special Projects	2,727	37	2,764	2,714	37	2,751
Art Gallery	156	71	227	154	71	225
Centre for Learning and Teaching	1,371	1	1,372	1,351	1	1,352
Recreation and Athletics	910	179	1,089	896	183	1,079
University Housing	(2,301)	259	(2,042)	(2,301)	259	(2,042)
	262,098	30,367	292,465	265,772	31,317	297,089

Breakdown of Endowment Budget by Category of Spending

	2020-21	2021-22	Increase
Student Assistance:			
Graduate Studies and Registrar	7,168	7,415	247
Faculty administered	5,887	5,862	(25)
	13,055	13,277	222
Academic Chairs	5,255	5,291	36
Faculty Salary Support	2,720	2,729	9
General and Research Support	5,462	5,543	81
Library Acquisitions	275	277	2
Endowment Management Expense	3,600	4,200	600
	30,367	31,317	950

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

ERBA 2002-03 to 2021-22

	2002-03 to 2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Cumulative Distributions 2002-03 to 2021-22
Agriculture ⁽¹⁾							157	60	(204)	13
Architecture and Planning	487	59	(4)	4	(49)	(94)	98	26	82	609
Arts and Social Sciences	2,046	(541)	(410)	(729)	(894)	(293)	(143)	(230)	390	(804)
Computer Science	67	172	224	195	495	780	1,135	1,514	558	5,140
Dentistry	26	(23)	31	(34)	(28)	(5)	32	(2)	19	16
Engineering	2,840	139	584	445	341	202	46	5	229	4,831
Graduate Studies	26	14	8	42	(17)	(15)	(3)	(5)	(36)	14
Health	4,423	106	(88)	146	293	554	(177)	(179)	559	5,637
Law	221	(107)	4	(163)	22	206	13	25	306	527
Management	1,973	47	100	(174)	90	91	(179)	238	453	2,639
Medicine	463	116	(135)	357	29	57	(12)	38	(99)	814
Science	4,050	428	1,150	(166)	(602)	(375)	170	531	2,221	7,407
College of Sustainability	549	(49)	(53)	(30)	(36)	(34)	113	119	135	714
	17,171	0	1,411	(107)	(356)	1,074	1,093	2,140	4,613	27,557

(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.