

2013 —
2014

Dalhousie University
**Operating
Budget**

Published June 2013



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2013-14 Budget at a Glance

The recommended operating budget for 2013-14 includes the first full years' operation of the Dalhousie Agricultural Campus. The operating budget is balanced with revenues and expenditures each of \$372 million. The recommended budget for the Agricultural Campus is based on funding as specified in the Merger Agreement with the Province of Nova Scotia. This agreement will last two more years. The remainder of the University budget is based on the recommendations of the Budget Advisory Committee (BAC) adjusted for more recent developments. The highlights of the 2013-14 operating budget for the University are as follows:

REVENUES

- Provincial Operating Grant from Department of:
 - Labour and Advanced Education to decrease by \$5.8 million
 - Agriculture to increase by \$0.6 million
- Tuition revenue to increase by \$5.5 million as a result of:
 - Enrolment changes:
 - better than budgeted enrolment experience in 2012-13 (\$1.7 million)
 - Enrolment expansion in Medicine and Nursing programs (\$0.2 million)
 - Tuition increases totalling \$3.6 million
 - 3% increase in tuition fees for all programs for both Canadian and International students
- Facilities renewal fee increase of 3% to support increased expenditures on renewal projects.
- \$6.0 million one-time use of surplus funds.

EXPENDITURES

- Strategic Initiatives
 - \$2.0 million for strategic initiatives expenditure allocations in 2013-14:
- Student Assistance
 - Increase of \$530,000 in student assistance – increased endowment support
- Provision for Compensation
 - Provision for annual salary, benefit and pension contribution adjustments included in the recommended budget.
- Utilities
 - Projected increase in electricity and water rates and higher heating fuel costs.
- Faculties and Units:
 - Base reductions in Faculties/units of \$8.5 million (Halifax Campus) and \$0.4 million (Truro Campus)
 - ERBA increase of \$0.7 million to be distributed to Faculties (Halifax Campus).

Introduction

The Budget Advisory Committee (BAC) issued two reports on the 2013-14 operating budget. The proposed budget for the Halifax Campus is based on the BAC recommendations adjusted for developments since BAC Report L was released on April 24, 2013. The following adjustments have been included in the recommended budget on page 7.

- energy budget increased to reflect updated projection of heating fuel costs (\$1.2 million)
- operating grant lower than BAC model – now confirmed by Province (\$0.7 million)
- Enrolment Related Budget Allocations based on final actual enrolment experience for the 2012-13 year (\$0.4 million)

The \$2.3 million in unfavorable developments will be met by:

- reducing the provision for pension contributions (\$1.5 million); and
- increasing the tuition revenue budget to reflect actual enrolment experience in 2012-13 (\$0.8 million)

The synopsis in the table below provides a breakdown of the major revenue sources and expenditure components for the 2013-14 recommended operating budget compared with prior years.

Budget Revenue and Expenditures for 2013-14, 2012-13 and 2010-11

	2013-14				2012-13 ⁽¹⁾		2010-11 ⁽²⁾	
	Halifax	Truro	Total		\$	%	\$	%
	Campus	Campus	\$	%				
REVENUES								
N.S. Government Grants								
- Labour and Advancement	174,066	7,035	181,101	48.7%	179,567	54.3%	190,241	59.9%
- Agriculture	0	19,355	19,355	5.2%				
Tuition	125,951	5,369	131,320	35.3%	120,396	36.4%	100,148	31.5%
Other	32,771	1,440	34,211	9.2%	30,964	9.4%	27,332	8.6%
Use of Previous Years' Surplus	6,000	0	6,000	1.6%				
	<u>338,788</u>	<u>33,199</u>	<u>371,987</u>	<u>100.0%</u>	<u>330,927</u>	<u>100.0%</u>	<u>317,721</u>	<u>100.0%</u>
EXPENDITURES								
Compensation	251,729	23,715	275,444	74.0%	238,529	72.1%	232,950	73.3%
Student Assistance	29,046	1,249	30,295	8.1%	28,561	8.6%	26,380	8.3%
Energy, Water, Taxes and Insurance	17,146	2,330	19,476	5.2%	15,238	4.6%	14,836	4.7%
Campus Renewal	22,983	1,890	24,873	6.7%	22,630	6.8%	17,684	5.6%
Strategic Initiatives (one-time portion)	2,038	0	2,038	0.5%	2,307	0.7%	4,798	1.5%
Library Costs	6,490	376	6,866	1.8%	6,520	2.0%	6,511	2.0%
Other Costs (net of unit revenues)	16,932	3,997	20,929	5.6%	17,142	5.2%	14,562	4.6%
ERBA to Faculties ⁽³⁾	673	0	673	0.2%				
Budget Reductions ⁽³⁾	(8,249)	(358)	(8,607)	-2.3%				
	<u>338,788</u>	<u>33,199</u>	<u>371,987</u>	<u>100.0%</u>	<u>330,927</u>	<u>100.0%</u>	<u>317,721</u>	<u>100.0%</u>

(1) Figures include Halifax Campus only.

(2) Note that certain of the 2010-11 figures have been reclassified to conform with 2012-13 and 2013-14 presentation

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

The synopsis reflects some significant changes in Dalhousie's operating revenue and expenditure trends composition in recent years. Nova Scotia Government Grants represented 59.9% of operating revenue in 2010-11 (the last year of operating grant increases and frozen tuition fees). In the last three years the Province has imposed reductions in funding for Universities, causing a decline in the percentage of revenue from government grants to 54.3% in 2012-13 and now 48.7% of Dalhousie's overall revenue in 2013-14. Tuition revenue as a percentage of total operating revenue has increased to 35.3% in 2013-14 – up from 31.5% in 2010-11.

Key Components of the 2013-14 Operating Budget

The BAC L Report details a plan including recommendations to the President for a balanced operating budget for the Halifax Campus in 2013-14. Adjustments to the BAC budget model for recent revenue and expenditure developments noted earlier are included in the commentary. The Truro Campus is now integrated in the recommended operating budget for the University and is based on the merger agreement between Dalhousie and the Province of Nova Scotia. Detailed budget information for the Halifax Campus is in Appendix A and for the Truro Campus, Appendix B.

1. REVENUES

a) Government Grant

i) Department of Labour and Advanced Education

Dalhousie's operating grant has been reduced by 10% (\$17.5 million) over the last three years. In 2013-14 the reduction in operating grant funding is \$5.8 million.

The Province has indicated that the Nova Scotia Student Bursary Program will continue in 2013-14 and provide bursaries of \$1,283 to full-time Nova Scotia students and \$261 for other Canadian students. Official confirmation of the structure of the program has not yet been received. The budget for 2013-14 reflects funding for the program and the offsetting expenditure based on 2012-13 experience.

ii) Department of Agriculture

In accordance with the merger agreement between Dalhousie and the Province of Nova Scotia on the operating grant from the Department of Agriculture will increase to \$19.2 million in 2013-14 to fund expenditures at the Agricultural Campus.

b) Federal Indirect Costs of Research Grant

The Federal government has confirmed overall funding for the Indirect Costs of Research program. Dalhousie's share of funding is estimated at \$6,398,000 for 2013-14. This revenue source supports the indirect costs of research that are imbedded in the operating budget of the University.

c) Investment Income

(i) Endowment – The endowment expenditure budget has increased by \$1,451,000 to \$22,180,000 in 2013-14. The expenditure budget includes spending allocations for new endowments and will be funded by endowment income of \$21,480,000 and a supplement from the operating budget of \$700,000. The operating supplement was introduced a few years ago to allow newer endowments to recover from the decline in value following the 2008-09 capital market collapse. The endowment program supports student assistance, academic chairs and salaries, library and research costs.

(ii) Operating – University cash flows are invested on a short-term basis to generate income in support of operations. The budget projection for 2013-14

assumes a \$350,000 increase in investment earnings based on projected cash balances and current interest rates.

d) **Tuition Revenues**

The tuition revenue budget is based on the 2012-13 enrolment experience and a 3% increase in fees as permitted in the Memorandum of Understanding (MOU) between the Province and Nova Scotia universities. The increase applies to all programs and the international differential fee.

e) **Facilities Renewal Fee**

The Facilities Renewal fee will increase by 3% from \$77.25 to \$79.50 per term for full-time students in 2013-14. Facilities related fees at the Agricultural campus were previously recorded as tuition and will be reported on the facilities renewal revenue line in 2013-14. This change together with the enrolment growth in 2012-13 and the fee rate adjustment will result in increased facilities renewal fee revenue of \$243,000. This funding will be devoted in its entirety to support annual spending on facilities renewal projects.

f) **One-Time Use of Surplus Funds**

In 2012 a plan was established to earmark a portion of operating surplus accumulated over the last decade to meet budget challenges and uncertainty in future years. In addition a pension stabilization fund was established to moderate the impact of significant increases in employer pension contributions. The 2013-14 budget includes the use of \$6.0 million of these one-time surplus/stabilization funds to balance the budget as recommended by the Budget Advisory Committee.

2. **EXPENDITURES**

a) **General Operating Expenditure**

i. **Non-space Equipment** – The 2013-14 budget for teaching and other equipment has been reduced by 3% to \$2,458,000 at the Halifax Campus. A new non-space equipment budget line of \$156,000 is established for the Agricultural Campus in 2013-14 bringing the total amount for the University to \$2,614,000.

ii. **Scholarships, Bursaries and Student Assistance** – New gifts of endowment in recent years will provide increased student scholarships and bursaries in 2013-14. Appendix C shows the increase of \$546,000 from endowed sources.

Spending supported by the Nova Scotia Student Bursary Program is projected to increase by \$85,000 in 2013-14 and is based on steady state enrolment. Operating support for student assistance is reduced by \$101,000 (1%) for the coming year.

iii. **Campus Renewal**

Annual

– Annual facilities maintenance will increase by \$79,000 in 2013-14 as a result of increased facilities renewal fee revenue (see 1(e) above). In addition the 2012-13 operating surplus for Halifax and Truro of

\$1,531,000 and \$695,000 respectively have been appropriated for use on priority facilities projects in 2013-14. The Capital Projects and Facilities Committee met in May to review the projects for 2013-14. The project list is within the overall budget for facilities renewal in the coming year.

Long-Term

- This budget line includes Campus Renewal costs of a long term nature— primarily for debt repayment, and capital and lease costs. The year-over-year change of \$243,000 million relates to space costs associated with the expansion of the undergraduate medicine and nursing programs and is offset by increased tuition revenue from these programs.
- iv. Strategic Initiatives – The base budget for Strategic Initiatives in 2013-14 is \$2,038,000. This expenditure line in the General Operating Expenditure section is available for priority projects in 2013-14. Non permanent allocations will be given preference this year.
- v. Energy, Water, Taxes & Insurance - The budget provides for increase in electricity and water rates. The other major component of the energy budget is heating fuel. Last year a disruption in natural gas supply precipitated a sharp spike in prices and consequently Dalhousie’s heating bill. It is unclear when the supply issue will be resolved so the budget includes an elevated price for 2013-14.

Savings from energy initiatives such as the LSC retrofit project will be directed in the first instance to cover the costs of such initiatives, but in the longer term these savings will result in lower utility costs to the benefit of the operating budget. Projects are approved by the Vice President Finance and Administration based on business plans that ultimately return energy savings to the University budget.
- vi. Endowment Management Expense –The largest component of the endowment management expense is investment management fees which are assessed on market value through the year. The endowment management expense for 2013-14 is based on the recent rise in market value of the endowment and a forward looking projection of value. Hence an increase has been budgeted. The actual expenses are recovered in full from endowment earnings.
- vii. Contingency – The annual provision for contingencies is budgeted at \$1.9 million and represents less than 0.5% of the budget.

b) Responsibility Centre Expenditures

Pages 8 to 10 of this report provide a detailed continuity of the adjustments applied to Faculty and unit budgets to arrive at the 2013-14 allocation. These allocations are summarized below:

- i. Faculty and Unit Budgets – Faculty and other unit budgets are calculated to include adjustments for Enrolment Related Budget Adjustment (ERBA), non salary increases, base budget reductions and endowment spending allocation changes.

ERBA

The ERBA formula distributes a portion of annual enrolment-related tuition revenue changes to Faculties. In 2013-14 the ERBA formula will distribute \$0.7 million of increased tuition revenue. ERBA operates on a lag-year basis and the adjustments for 2013-14 are calculated on the basis of the enrolment changes that occurred in 2012-13. Appendix D is a summary of ERBA adjustments for 2013-14 with historical information for the period of 2003-04 to 2013-14 inclusive.

Endowment

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

ii **Provision for Compensation Adjustments**

This budget includes provision for progression increases (steps, CDIs etc.) as well as scale and other increases which have been estimated based on collective agreements currently in place. The budget includes a provision for the annualization of 2012-13 salary adjustments, pension and benefit costs for 2013-14 as well as collective agreements to be negotiated. Provision has also been made for increased pension contributions of \$2.5 million. A Pension Plan Valuation will be completed in the months ahead.

iii **Ancillaries**

The ancillary budget line includes budgets for the Bookstore, Dalplex, University Housing and Conference Services, Residence Life, Arts Centre, Personal Computer Purchase Centre and Food Services. *The Truro Campus includes the Bookstore, Food Services and University Housing and Conference Services. Appendix E provides more detail on the revenues and expenditures for each of the ancillary budgets for 2013-14.*

DALHOUSIE UNIVERSITY
2013-14 RECOMMENDED OPERATING BUDGET- SUMMARY
(\$ 000's omitted)

	2012-13 Actual (1)	2012-13 Final Budget (1)	2013-14 Recommended Budget
REVENUE			
Government Grants			
Operating - Labour & Advanced Education	172,726	172,726	166,881
- Department of Agriculture	18,575	18,575	19,171
Department of Agriculture Transition Grant	1,043	1,043	1,000
Nova Scotia Student Bursary Program	10,161	10,085	10,170
Department of Agriculture Bursaries	184	184	184
Enrolment Expansion	2,940	2,940	2,940
Facilities/Space/Targeted	1,050	1,050	1,050
	206,679	206,603	201,396
Federal Indirect Costs of Research Grant	6,263	6,275	6,398
Investment			
Endowment	17,910	20,029	21,480
Operating (net of bank and finance charges)	2,491	2,100	2,450
Tuition Fees	127,470	125,855	131,320
Facilities Renewal Fee	2,661	2,630	2,883
One time Use of Previous Year's Surplus	-	-	6,000
TOTAL REVENUE	363,474	363,492	371,927
GENERAL OPERATING EXPENDITURES			
Non-Space Equipment	2,533	2,533	2,614
Scholarships, Bursaries and Student Assistance			
Operating	10,772	10,442	10,341
Nova Scotia Bursary Program	10,161	10,085	10,170
Endowment	5,243	5,650	5,879
Department of Agriculture	184	184	184
Campus Renewal			
Annual Facilities Maintenance	17,221	17,190	17,300
Long Term	7,330	7,330	7,573
Strategic Initiatives- One time allocations	2,307	2,307	2,038
Energy, Water, Taxes & Insurance (net of recoveries)	17,423	17,407	19,476
Endowment Management Expense	2,619	2,501	3,026
Contingency	2,020	1,900	1,900
TOTAL GENERAL OPERATING EXPENDITURES	77,813	77,529	80,501
RESPONSIBILITY CENTRE EXPENDITURES (2)			
Academic	211,659	213,766	218,082
Academic Support	12,899	13,102	13,039
Administration	29,350	29,892	29,985
General	2,187	2,166	2,678
Facilities Management	19,090	19,027	19,632
Student Services	7,302	7,312	7,339
Transition Expenditures	1,088	1,043	1,000
Provision for Compensation Adjustments	-	28	-
TOTAL RESPONSIBILITY CENTRE EXPENDITURES	283,575	286,336	291,755
TOTAL OPERATING EXPENDITURES	361,388	363,865	372,256
NET ANCILLARY EXPENDITURES	(140)	(373)	(329)
TOTAL EXPENDITURES	361,248	363,492	371,927
TOTAL SURPLUS (DEFICIT) FOR THE YEAR	2,226	-	-

(1) Restated to included 2012-13 revenue and expense for the Agricultural Campus

DALHOUSIE UNIVERSITY

2013-14 RECOMMENDED OPERATING BUDGET - CONTINUITY

(\$000's omitted)

	2012-13 Final Budget	2013-14 Recommended Budget
<u>ACADEMIC</u>		
<i>Agriculture (including Other Academic Units)</i>	15,695	15,526
Architecture and Planning	4,365	4,196
Arts and Social Sciences	20,385	19,045
Computer Science	5,993	6,121
Dentistry	9,347	9,042
Engineering	17,683	17,371
Graduate Studies	1,868	1,783
Health Professions	24,850	24,432
Law	10,289	10,252
Management	12,228	11,882
Medicine	40,643	39,747
Science	31,867	30,977
University Library	14,324	13,926
College of Continuing Education	932	933
College of Sustainability	1,290	1,236
Centres, Institutes & Special Projects	1,627	1,873
Technical Co-op Education & Career Services	621	600
Faculty Related Costs	2,309	2,345
Kings' Transfer	(3,327)	(3,327)
Academic Initiatives	777	677
	<hr/>	<hr/>
Subtotal Academic	213,766	208,637
	<hr/>	<hr/>
Provision for Compensation Adjustments (estimated)		9,445
	<hr/>	<hr/>
Academic including the provision for compensation adjustments	213,766	218,082
	<hr/> <hr/>	<hr/> <hr/>
<u>ACADEMIC SUPPORT</u>		
Academic Support Initiatives	0	0
Art Gallery	154	149
Centre for Learning and Teaching	1,206	1,166
Information Technology Services	11,705	11,185
Printing Centre	37	38
	<hr/>	<hr/>
Subtotal Academic Support	13,102	12,538
	<hr/>	<hr/>
Provision for Compensation Adjustments (estimated)		501
	<hr/>	<hr/>
Academic Support including the provision for compensation adjustments	13,102	13,039
	<hr/> <hr/>	<hr/> <hr/>

DALHOUSIE UNIVERSITY
2013-14 RECOMMENDED OPERATING BUDGET - CONTINUITY
(\$000's omitted)

	2012-13 Final Budget	2013-14 Recommended Budget
<u>ADMINISTRATION</u>		
Administrative Initiatives		-
Application Fees	(1,212)	(1,235)
Communications and Marketing	2,890	2,648
Environmental Health and Safety Office	1,180	1,152
External Relations	5,920	5,770
Financial Services	4,836	4,677
Human Resources	3,438	3,261
Institutional Analysis and Research	609	589
Inter-University Services	82	84
President's Office	3,652	3,519
Registrar & Admissions	5,818	5,655
Research Services	1,883	1,830
University Secretariat / Internal Audit	796	771
Subtotal Administration	29,892	28,721
Provision for Compensation Adjustments (estimated)		1,264
Administration including the provision for compensation adjustments	29,892	29,985
<u>GENERAL</u>		
	2,166	2,673
Provision for Compensation Adjustments (estimated)		5
General including the provision for compensation adjustments	2,166	2,678
<u>FACILITIES MANAGEMENT</u>		
	19,027	18,887
Provision for Compensation Adjustments (estimated)		745
Facilities Management including the provision for compensation adjustments	19,027	19,632

DALHOUSIE UNIVERSITY
2013-14 RECOMMENDED OPERATING BUDGET - CONTINUITY
(\$000's omitted)

	2012-13 Final Budget	2013-14 Recommended Budget
<u>JDENT SERVICES</u>		
Awards Office & Student Services Centre -Sexton	423	421
Counselling	1,222	1,222
Student Support Services and Vice President's Office	4,546	4,314
Student Health	93	93
Varsity, Intramurals & Clubs	1,028	1,021
Student Services Initiatives		-
	<hr/>	
Subtotal Student Services	7,312	7,071
	<hr/>	
Provision for Compensation Adjustments (estimated)		268
	<hr/>	
udent Services including the provision for compensation adjustments	7,312	7,339
	<hr/> <hr/>	
<u>ANSITION EXPENDITURES</u>		
	1,043	1,000
	<hr/>	
<u>CILLARIES</u>		
Dalhousie Arts Centre	324	324
Dalplex and Arena	181	181
Food Services	106	128
Personal Computer Purchase Centre	0	-
Residence Life	1,326	1,321
University Bookstore	(315)	(310)
University Housing	(1,995)	(1,973)
	<hr/>	
Total Ancillaries	(373)	(329)
	<hr/> <hr/>	

(1) Budget reduction for Student Services may be distributed differently than shown here.

DALHOUSIE UNIVERSITY
2013-14 RECOMMENDED OPERATING BUDGET- SUMMARY
(\$ 000's omitted)

HALIFAX CAMPUS

	2012-13 Actual ⁽¹⁾	2012-13 Final Budget	2013-14 Recommended Budget	
REVENUE				
Government Grants				
Operating	166,123	166,123	160,476	
Nova Scotia Student Bursary Program	9,524	9,454	9,540	
Enrolment Expansion	2,940	2,940	2,940	
Facilities/Space/Targeted	1,050	1,050	1,050	
	179,637	179,567	174,006	
Federal Indirect Costs of Research Grant Investment	6,263	6,275	6,275	
Endowment	17,840	19,959	21,306	
Operating (net of bank and finance charges)	2,491	2,100	2,450	
Tuition Fees	122,051	120,396	125,951	
Facilities Renewal Fee	2,661	2,630	2,740	
One time Use of Previous Year's Surplus	-	-	6,000	
TOTAL REVENUE	330,943	330,927	338,728	
GENERAL OPERATING EXPENDITURES				
Non-Space Equipment	2,533	2,533	2,458	
Scholarships, Bursaries and Student Assistance				
Operating	10,487	10,155	10,054	
Nova Scotia Bursary Program	9,524	9,454	9,540	
Endowment	5,173	5,580	5,731	
Campus Renewal				
Annual Facilities Maintenance	15,331	15,300	15,410	
Long Term	7,330	7,330	7,573	
Strategic Initiatives- One time allocations	2,307	2,307	2,038	
Energy, Water, Taxes & Insurance (net of recoveries)	15,382	15,238	17,146	
Endowment Management Expense	2,619	2,501	3,000	
Contingency	1,738	1,600	1,600	
TOTAL GENERAL OPERATING EXPENDITURES	72,424	71,998	74,550	
RESPONSIBILITY CENTRE EXPENDITURES				
Academic	195,062	197,169	192,213	201,658
Academic Support	11,325	11,317	10,756	11,257
Administration	26,164	26,239	25,126	26,390
General	1,143	1,101	1,135	1,140
Facilities Management	17,033	16,944	16,828	17,573
Student Services	6,012	6,022	5,788	6,056
Pension Shortfall Contribution			2,500	
Provision for Compensation Adjustments	-	28	9,728	
TOTAL RESPONSIBILITY CENTRE EXPENDITURES	256,739	258,820	264,074	264,074
TOTAL OPERATING EXPENDITURES	329,163	330,818	338,624	
NET ANCILLARY EXPENDITURES	249	109	104	
TOTAL EXPENDITURES	329,412	330,927	338,728	
TOTAL SURPLUS (DEFICIT) FOR THE YEAR	1,531	-	-	

2013-14
Budget with
Estimated
Distribution of
Provision for
Compensation
Adjustments

(1) 2012-13 actual results are presented for information, further detail on 2012-13 is available in the report: 2012-13 Operating Budget vs. Actual Results.

DALHOUSIE UNIVERSITY
2013-14 RECOMMENDED OPERATING BUDGET - DETAIL
(\$000's omitted)

HALIFAX CAMPUS

	2012-13 Final Budget	2013-14 Recommended Budget
<u>ACADEMIC</u>		
Architecture and Planning	4,365	4,196
Arts and Social Sciences	20,385	19,045
Computer Science	5,993	6,121
Dentistry	9,347	9,042
Engineering	17,683	17,371
Graduate Studies	1,868	1,783
Health Professions	24,850	24,432
Law	10,289	10,252
Management	12,228	11,882
Medicine	40,643	39,747
Science	31,867	30,977
University Library	13,422	13,028
College of Continuing Education	932	933
College of Sustainability	1,290	1,236
Centres, Institutes & Special Projects	1,627	1,873
Technical Co-op Education & Career Services	621	600
Faculty Related Costs	2,309	2,345
Kings' Transfer	(3,327)	(3,327)
Academic Initiatives	777	677
Subtotal Academic	197,169	192,213
Provision for Compensation Adjustments (estimated)		9,445
Academic including the provision for compensation adjustments		201,658
<u>ACADEMIC SUPPORT</u>		
Academic Support Initiatives	0	0
Art Gallery	154	149
Centre for Learning and Teaching	1,206	1,166
Information Technology Services	10,112	9,596
Printing Centre	(155)	(155)
Subtotal Academic Support	11,317	10,756
Provision for Compensation Adjustments (estimated)		501
Academic Support including the provision for compensation adjustments		11,257

DALHOUSIE UNIVERSITY
2013-14 RECOMMENDED OPERATING BUDGET - DETAIL
(\$000's omitted)

	HALIFAX CAMPUS	
	2012-13 Final Budget	2013-14 Recommended Budget
<u>ADMINISTRATION</u>		
Administrative Initiatives	-	-
Application Fees	(1,195)	(1,195)
Communications and Marketing	2,890	2,648
Environmental Health and Safety Office	684	662
External Relations	5,184	5,040
Financial Services	4,335	4,183
Human Resources	2,982	2,810
Institutional Analysis and Research	609	589
Inter-University Services	82	84
President's Office	3,652	3,519
Registrar & Admissions	4,801	4,646
Research Services	1,419	1,369
University Secretariat / Internal Audit	796	771
Subtotal Administration	26,239	25,126
Provision for Compensation Adjustments (estimated)		1,264
Administration including the provision for compensation adjustments		26,390
<u>GENERAL</u>	1,101	1,135
Provision for Compensation Adjustments (estimated)		5
General including the provision for compensation adjustments		1,140
<u>FACILITIES MANAGEMENT</u>	16,944	16,828
Provision for Compensation Adjustments (estimated)		745
Facilities Mangement including the provision for compensation adjustments		17,573

(1) Other adjustments include: an amount of \$430,000 has been provided for the Facilities Management operating costs of the new Dalhousie Ocean Sciences Building.

DALHOUSIE UNIVERSITY
2013-14 RECOMMENDED OPERATING BUDGET - DETAIL
(\$000's omitted)

HALIFAX CAMPUS

	2012-13 Final Budget	2013-14 Recommended Budget
<u>STUDENT SERVICES</u>		
Awards Office & Student Services Centre -Sexton	423	421
Counselling	1,222	1,222
Student Support Services and Vice President's Office	3,833	3,610
Student Health	93	93
Varsity, Intramurals & Clubs	451	442
Student Services Initiatives	-	-
Subtotal Student Services	6,022	5,788
Provision for Compensation Adjustments (estimated)		268
Student Services including the provision for compensation adjustments		6,056
<u>ANCILLARIES</u>		
Dalhousie Arts Centre	324	324
Dalplex and Arena	181	181
Food Services	(35)	(35)
Personal Computer Purchase Centre	0	-
Residence Life	1,326	1,321
University Bookstore	(283)	(283)
University Housing	(1,404)	(1,404)
Total Ancillaries	109	104

(1) Budget reduction for Student Services may be distributed differently than shown here.

DALHOUSIE UNIVERSITY
2013-14 RECOMMENDED OPERATING BUDGET- SUMMARY
(\$ 000's omitted)

TRURO CAMPUS			
	2012-13 Actual ⁽¹⁾	2012-13 Final Budget	2013-14 Recommended Budget
<u>REVENUE</u>			
Government Grants			
Operating - Labour & Advanced Education	6,603	6,603	6,405
- Department of Agriculture	18,575	18,575	19,171
Department of Agriculture Transition Grant	1,043	1,043	1,000
Nova Scotia Student Bursary Program	637	631	630
Department of Agriculture Bursaries	184	184	184
	<u>27,042</u>	<u>27,036</u>	<u>27,390</u>
Federal Indirect Costs of Research Grant	-	-	123
Investment - Endowment	70	70	174
Tuition Fees	5,419	5,459	5,369
Facilities Renewal Fee	-	-	143
TOTAL REVENUE	<u>32,531</u>	<u>32,565</u>	<u>33,199</u>
<u>GENERAL OPERATING EXPENDITURES</u>			
Non-Space Equipment	-	-	156
Scholarships, Bursaries and Student Assistance			
Operating	285	287	287
Nova Scotia Bursary Program	637	631	630
Endowment	70	70	148
Department of Agriculture	184	184	184
Campus Renewal (Annual)	1,890	1,890	1,890
Energy, Water, Taxes & Insurance (net of recoveries)	2,041	2,169	2,330
Endowment Management Expense	-	-	26
Contingency	282	300	300
TOTAL GENERAL OPERATING EXPENDITURES	<u>5,389</u>	<u>5,531</u>	<u>5,951</u>
<u>RESPONSIBILITY CENTRE EXPENDITURES</u>			
Academic	16,597	16,597	16,424
Academic Support	1,574	1,785	1,782
Administration	3,186	3,653	3,595
General/Undistributed	1,044	1,065	1,538
Facilities Management	2,057	2,083	2,059
Student Services	1,290	1,290	1,283
Transition Expenditures	1,088	1,043	1,000
TOTAL RESPONSIBILITY CENTRE EXPENDITURES	<u>26,836</u>	<u>27,516</u>	<u>27,681</u>
TOTAL OPERATING EXPENDITURES	<u>32,225</u>	<u>33,047</u>	<u>33,632</u>
NET ANCILLARY EXPENDITURES	<u>(389)</u>	<u>(482)</u>	<u>(433)</u>
TOTAL EXPENDITURES	<u>31,836</u>	<u>32,565</u>	<u>33,199</u>
TOTAL SURPLUS (DEFICIT) FOR THE YEAR	<u>695</u>	<u>-</u>	<u>-</u>

(1) 2012-13 actual results are presented for information, further detail on 2012-13 is available in the report: 2012-13 Operating Budget vs. Actual Results.

DALHOUSIE UNIVERSITY
2013-14 RECOMMENDED OPERATING BUDGET- CONTINUITY
(\$ 000's omitted)

	TRURO CAMPUS	
	2012-13 Final Budget	2013-14 Recommended Budget
<u>ACADEMIC</u>		
Faculty of Agriculture	12,977	12,828
Other Academic Units reporting the Principal	2,718	2,698
Library Services	902	898
Total Academic	16,597	16,424
<u>ACADEMIC SUPPORT</u>		
Information Technology Services	1,593	1,589
Print Centre	192	193
Total Academic Support	1,785	1,782
<u>ADMINISTRATION</u>		
Application Fees	(17) ⁽²⁾	(40)
External Relations	736	730
Financial Services	501	494
Human Resources	456	451
Registrar's Office (including Recruitment)	1,017	1,009
Research Services	464	461
Safety & Security	496	490
Total Administration	3,653	3,595
<u>GENERAL/UNDISTRIBUTED</u>		
	1,065 ⁽³⁾	1,538
<u>FACILITIES MANAGEMENT</u>		
	2,083	2,059
<u>STUDENT SERVICES</u>		
Athletics	577	579
Student Services	713	704
Total Student Services	1,290	1,283
<u>TRANSITION EXPENDITURES</u>		
	1,043 ⁽⁴⁾	1,000
<u>ANCILLARIES</u>		
Bookstore	(32)	(27)
Food Services	141	163
Residence Operations	(591)	(569)
Total Ancillaries	(482)	(433)

(1) The non-salary base budget was adjusted by 2%.

(2) To adjust for actual experience in 2012-13.

(3) Includes remaining base costs to be distributed in 2013-14.

(4) Transition expenditures for process, policy and technology conversion including Human Resources, Office of the Registrar, Finance, Facilities projects, Information Technology Services and the Campus Daycare operation.

DALHOUSIE UNIVERSITY
Supplementary budget Information for Expenditure Areas
and Responsibility Centres with an Endowed Supported Component
(\$000's omitted)

	2012-13 Budget			2013-14 Budget		
	Operating	Endowment	Total	Operating	Endowment	Total
General						
Scholarships	10,155	5,650	15,805	10,054	5,879	15,933
Endowment Management Expense		2,501	2,501		3,026	3,026
Responsibility Centres						
Architecture and Planning	4,321	44	4,365	4,147	49	4,196
Arts and Social Sciences	19,401	984	20,385	18,000	1,045	19,045
Computer Science	5,836	157	5,993	5,936	185	6,121
Dentistry	9,238	109	9,347	8,897	145	9,042
Engineering	17,002	681	17,683	16,659	712	17,371
Graduate Studies	1,499	369	1,868	1,362	421	1,783
Health Professions	24,346	504	24,850	23,890	542	24,432
Law	8,562	1,727	10,289	8,427	1,825	10,252
Management	11,729	499	12,228	11,312	570	11,882
Medicine	36,161	4,482	40,643	34,990	4,757	39,747
Science	29,508	2,359	31,867	28,624	2,353	30,977
College of Sustainability	1,285	5	1,290	1,231	5	1,236
University Library	14,126	198	14,324	13,724	202	13,926
College of Continuing Education	876	56	932	877	56	933
Centres, Institutes & Special Projects	1,603	24	1,627	1,845	28	1,873
Art Gallery	136	18	154	131	18	149
Centre for Learning and Teaching	1,205	1	1,206	1,165	1	1,166
Varsity, Intramurals & Clubs	914	114	1,028	904	114	1,018
University Housing	(2,242)	247	(1,995)	(2,220)	247	(1,973)
Total before Provision for Compensation Costs 2013-14	195,661	20,729	216,390	189,955	22,180	212,135
Estimated Provision for Compensation Costs 2013-14						9,445
Total including Provision for Compensation Costs	195,661	20,729	216,390	189,955	22,180	221,580

Breakdown of Endowment Budget by Category of Spending

	2012-13	2013-14	Increase
Student Assistance:			
Graduate Studies and Registrar	5,650	5,879	229
Faculty administered	3,372	3,689	317
	9,022	9,568	546
Academic Chairs	3,586	3,796	210
Faculty Salary Support	1,891	1,960	69
General and Research Support	3,504	3,626	122
Library Acquisitions	225	230	5
Endowment Management Expense	2,501	3,000	499
	20,729	22,180	1,451

Dalhousie University
Summary of Enrolment Related Budget Allocations 2003-04 to 2013-14
('000's)

Faculty	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	Cumulative Distributions 2003-04 to 2013-14
Architecture and Planning	172	136	119	49	(97)	57	28	8	(55)	53	(27)	443
Arts and Social Sciences	1,081	997	111	6	(134)	(660)	(255)	322	235	(63)	(719)	921
Computer Science	78	(242)	(398)	(349)	(122)	35	27	(19)	297	183	294	(216)
Dentistry	8	(3)	7	(1)	6	1	(4)	56	(64)	(35)	27	(2)
Engineering	487	8	52	62	24	-	30	623	813	114	233	2,446
Graduate Studies	-	36	43	27	19	(10)	30	(4)	(32)	(48)	(35)	26
Health Professions	374	199	192	75	502	157	88	173	566	939	361	3,626
Law	22	26	87	17	(128)	4	75	35	119	(156)	133	234
Management	189	251	527	(92)	94	83	64	154	394	64	21	1,749
Medicine	189	29	28	(9)	(135)	11	(14)	119	154	73	(11)	434
Science	907	706	(65)	(312)	(354)	(119)	(17)	604	1,201	734	(21)	3,264
College of Sustainability	-	-	-	-	-	-	-	329	177	64	170	740
Reserve for International ERBA	-	-	-	-	-	-	-	-	-	-	247	247
	3,507	2,143	703	(527)	(325)	(441)	52	2,400	3,805	1,922	673	13,912

Dalhousie University
Schedule of Revenue and Expense - Ancillary
2013-14 Budget vs. 2012-13 Approved Budget
(In Thousands of Dollars)

	2013-14 Budget Plan								2012-13 Final Budget	Change
	Arts Centre	Bookstore ⁽¹⁾	Dalplex	Food Services ⁽¹⁾	PCPC	Residence Life	Housing & Conference Services ^{(1), (10)}	Total		
Revenue										
Revenue:										
Government Grant	100	-	-	-	-	-	-	100	200	(100)
Memberships & Programs	-	-	1,592	-	-	-	-	1,592	1,706	(114)
Conference Services & Other	-	-	-	-	-	-	1,647	1,647	1,566	81
Residence Fees	-	-	-	-	-	-	15,941	15,941	14,648	1,293 (2)
Sales	3,221	7,295	542	10,597	3,000	-	-	24,655	23,835	820 (3)
Total Revenue	3,321	7,295	2,134	10,597	3,000	-	17,589	43,936	41,955	1,981
Expenditures										
Salary	709	878	1,292	124	386	1,203	2,720	7,313	7,105	(208) (4)
Non Salary:										
Utilities, Insurance & Taxes	213	39	276	100	-	-	2,347	2,974	2,581	(393) (5)
Debt Service & Bank Charges	98	151	39	305	18	-	2,663	3,274	3,256	(18)
Maintenance	108	13	233	309	-	-	2,747	3,409	3,720	311 (6)
Cost of Sales	2,296	5,371	164	8,682	2,490	-	-	19,002	18,159	(843) (7)
Operating Expense	222	534	311	1,205	106	118	5,140	7,636	7,478	(158) (8), (9)
Total Expense	3,645	6,985	2,315	10,725	3,000	1,321	15,616	43,608	42,299	(1,309)
Contribution/(Subsidy) to Ancillary Budget	(324)	310	(181)	(128)	-	(1,321)	1,973	329	(344)	673

Footnotes:

- (1) The 2013-14 budget includes units at the Truro Campus.
- (2) Includes a 3% increase in residence rates netted against the reduction in revenue from Fenwick as this facility is no longer being used.
- (3) Based on 2012-13 experience, Arts Centre confirmed bookings for 2013-14 and a 3% increase in meal plan rates in Food Services. Bookstore is forecasting a reduction in sales due to changing trends in electronic texts and online competition. PCPC is expecting further reductions in external sales.
- (4) Includes a provision for estimated costs of salary increases in 2013-14.
- (5) Budget reflects estimated increases in electricity, heating and water costs.
- (6) Reduced budget in the Arts Centre and Housing for maintenance.
- (7) Based on budgeted sales levels (see note 3)
- (8) Budget down in 2013-14 due to one time upgrades in the Food Services operation and in Housing for upgraded furniture in residence rooms in 2012-13.
- (9) \$74 transferred to Dalplex from student athletic fees for cardio.
- (10) Housing budget includes an endowment budget of \$247 (\$247 in 2012-13)