



**Dalhousie University**

**2023-24 Operating Budget**

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## 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 LXIII, An Operating Budget Plan for 2023-24 in March (following a draft in January, which allowed for feedback from the campus community). The high-level recommendations in the Operating Budget Plan are the basis for the development of the 2023-24 budget in this report.

The following budget synopsis provides a breakdown of the major revenue sources and expenditure components for the 2023-24 budget compared with previous years.

### Budget Revenue and Expenditures Three Year Comparison

(in thousands of dollars)

	2023-24		2022-23		2021-22	
	\$	%	\$	%	\$	%
<b>REVENUES</b>						
Provincial Government Grants	231,900	41.5%	228,984	44.3%	225,787	45.9%
Tuition	263,794	47.2%	236,094	45.7%	220,894	44.9%
Other	62,983	11.3%	51,650	10.0%	44,933	9.1%
	<b>558,677</b>	100.0%	<b>516,728</b>	100.0%	<b>491,614</b>	100.0%
<b>EXPENDITURES</b>						
Faculty and Unit Budgets	396,608	71.0%	371,563	71.9%	353,826	71.6%
Student Assistance <sup>(1)</sup>	44,180	7.9%	40,805	7.9%	40,652	8.2%
Campus Renewal	48,609	8.7%	43,626	8.4%	38,653	7.8%
Accessibility and Code Modifications	4,000	0.7%	-	0.0%	-	0.0%
Energy, Water, Taxes and Insurance	28,864	5.2%	25,532	4.9%	23,232	4.7%
Library Acquisitions	10,015	1.8%	9,848	1.9%	9,084	1.8%
IT Network Infrastructure	4,485	0.8%	3,825	0.7%	3,750	0.8%
Third Century Promise Initiatives and Other Essential Priorities	10,850	1.9%	9,513	1.8%	6,251	1.3%
Equipment, Endowment Management	7,962	1.4%	7,416	1.4%	6,666	1.3%
Contingency	2,600	0.5%	2,600	0.5%	1,900	0.4%
Capital Investment	300	0.1%	-	0.0%	-	0.0%
Agent Fees	204	0.0%	-	0.0%	-	0.0%
Revenue losses and extraordinary costs due to COVID	-	0.0%	2,000	0.4%	10,100	2.0%
	<b>558,677</b>	100.0%	<b>516,728</b>	100.0%	<b>494,114</b>	100.0%
Surplus (Shortfall)	-		-		<b>(2,500)</b>	
Prior Years Reserves	-		-		<b>2,500</b>	
Surplus (Shortfall) after Use of Prior Years Reserves	-		-		-	

(1) Includes central student assistance programs in Registrar's office, Graduate Studies and the NS Bursary and Grad Scholarship programs. Also includes endowments for scholarships managed by Faculties totalling \$7.4 million in 2023-24 (\$6.9 million in 2022-23, \$5.9 million in 2021-22).

## KEY COMPONENTS OF THE 2023-24 OPERATING BUDGET

This section reviews key Revenues and Expenditures comprising the 2023-24 recommended Operating Budget. The summary budget and the responsibility centre detail by Faculty and Unit are found on pages 6 to 8.

### REVENUES

#### 1. Government Grants

- a) Operating Grants – The operating grant will increase by 1% based on the current Memorandum of Understanding with the Province. Operating grant revenues will increase by \$2.0 million to \$203.6 million in 2023-24.

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)	
	2022-23	2023-24
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 as well as a \$1.0 million grant that supports space costs. The Faculty of Medicine will receive additional funding of \$900,000 related to MD enrolment expansion in 2023-24.

	(in thousands of dollars)	
	2022-23	2023-24
Health (Nursing, Occupational Therapy, Physiotherapy)	6,218	6,218
Medicine	8,900	9,800
Other	80	80
	<u>15,198</u>	<u>16,098</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. A specific additional allocation of \$584,000 has been made to support research security. Dalhousie's share of this federal grant is estimated at \$7.3 million for 2023-24.

### **3. Investment Income**

- a) Endowment – The University’s 1400+ endowments support Faculty and Unit budgets through allocations for student assistance, academic chairs and salaries, and research, based on the terms established by the donors. Endowment revenues increased by \$6.5 million over 2022-23, largely due to the inclusion of the Dalhousie Medical Research Foundation spending of \$3.7 million, combined with a higher CPI increase of \$1.6 million, a net increase of management feeds of \$0.6 million and \$0.5 million increase from externally managed endowments.
- b) Spending allocations are determined based on the University’s Endowment Spending Policy and have increased based on the inflation allotment, capital growth, and new gifts. Appendix A provides a further breakdown of the endowment allocations by Faculty and spending category.
- c) Operating – University cashflows are invested to generate income that supports the operating budget. The 2023-24 budget includes \$7.6 million based on current forecasts of cashflow and forecasted higher returns on investments under the University’s Expendable Funds Policy.

### **4. Tuition Revenues**

The tuition revenue budget for 2023-24 is \$263.8 million, an increase of \$27.7 million over the 2022-23 budget. This includes the general tuition fee increase of 3% for all regular programs and an average increase of 7.5% for current international students.

The increase in the budget also includes incremental tuition fee revenues of \$7.6 million related to the implementation of the new cohort pricing for the Faculties of Agriculture, Arts & Social Science, Computer Science, Engineering, Management, and Science. These revenues are to be allocated between Faculties (30%) and central support units and other central priorities (including investments to improve our physical infrastructure) (70%). Spending of these funds will be constrained until such time as enrolments are confirmed and revenues realized.

Enrolment forecasts for 2023-24 are based on Fall 2022 enrolment and result in an overall enrolment increase in tuition revenue of \$5.7 million; \$2.7 million from better than budgeted tuition enrolments in 2022-23, and an enrolment increase in 2023-24 increasing tuition revenue by \$3.0 million.

### **5. Facilities Renewal Fee**

For 2023-24, the Facilities Renewal student fee revenue is projected to increase by \$237,000 and will further support Facilities Renewal projects on Campus (see 1b General Operating Expenditures). The total increase results from a 3.0% fee increase and increased enrolment in 2022-23.

## EXPENDITURES

### 1. General Operating Expenditure

#### a) **Scholarships, Bursaries, and Student Assistance:**

Overall, for 2023-24, student assistance is increasing by \$692,000 over 2022-23. The 2023-24 budget allows a base funding increase for First Nations and Indigenous Black (FNIB) renewable scholarships of \$50,000, a continuation of the emergency student housing support of \$50,000, and \$570,000 to support international students as part of the international student cohort tuition model implementation. University endowments will provide a further \$0.5 million (refer to Appendix A) in support for students in 2023-24, for a total of \$16.4 million in endowment-supported student assistance.

The Provincial programs providing direct support for students are expected to provide the same levels of support (totaling \$11.2 million) as in 2022-23 (see Revenue section 1a).

#### b) **Campus Renewal:**

Campus Renewal (Annual) – The BAC recommended a \$4.0 million increase in funding for facilities renewal, as well as a 2% inflationary increase and an enrolment related increase in student fees support totalling \$0.85 million for a total budget of \$41.85 million for 2023-24.

Campus Renewal (Long Term) – Campus Renewal (Long Term) includes debt service costs and rental of university space and will increase by \$133,000 (2%) over 2022-23.

#### c) **Energy, Water, Taxes, and Insurance:**

The budgeted cost for Energy, Water, Taxes, and Insurance for 2023-24 is \$28.7 million and is based on estimated consumption and projected pricing for utilities. The increase of \$3.0 million over 2022-23 is primarily based on an increase in the forecast pricing of natural gas and electricity. 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 2023-24, the endowment management expense is projected to be \$5.4 million which includes \$900,000 in spending in the Faculty of Medicine and Advancement related to the DMRF fund management. 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) **Third-Century Promise Initiatives and Other Essential Priorities:**

BAC recommendations provided for an allocation of \$3.75 million for Strategic Initiatives in 2023-24 directly linked to incremental tuition revenue resulting from the international cohort tuition revenue. Spending of these funds will be constrained until tuition revenues and enrolments are realized in the Fall of 2023.

#### f) **Equipment and Furniture:**

This funding of \$2.5 million is provided to Faculties and Units for teaching and other equipment purchases for 2023-24.

g) **Contingency:**

The budget includes an annual allocation for contingency items of \$2.6 million set at 0.5% of operating revenues.

h) **Capital Investment:**

The budget includes an allocation of \$300,000 to capital infrastructure in 2023-24. Opportunities presented by either greater than budgeted revenues, or less than budgeted expenditures will be earmarked for pressing one-time capital investments.

**2. Responsibility Centre and Ancillary Expenditures**

75.3% 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 2023-24 is included on pages 8 and 9 of this report.

The other significant budget adjustments are summarized below:

a) **Faculty/Unit Budgets**

Faculty and other service unit budgets include the following adjustments:

- i) **Enrolment Based Budget Adjustment (ERBA):** The ERBA formula allocates approximately 60% of the incremental tuition revenue based on changes in enrolment to Faculty budgets. The ERBA estimate for Faculty budgets in 2022-23 is a net overall increase of \$1.5 million based on 2022-23 enrolment changes over 2021-22. Adjustments will be made to Faculty budgets once the final ERBA figure is calculated. Appendix B summarizes the ERBA budget allocations from 2002-03 to 2023-24.
- ii) **Non-Salary Increase:** An inflationary increase of 2.0% has been provided for non-salary costs such as teaching supplies and equipment as well as for the library acquisitions budget.
- iii) **Endowment:** The budget includes endowment program support 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 adjustments** include a BAC recommended increase of \$0.6 million to support cybersecurity and \$0.6 million to support research security across the institution.
- v) **The Faculty of Medicine budget allocation** has been increased by \$0.9 million related to expanded MD enrolments funded by an increase in government grant funding.
- vi) **Faculties and Units** are required to address a 1.5% gap between funding allocated and expenditure increases.

b) **Provision for Compensation**

The budget includes an estimate for scale and progression increases (steps, CDIs, etc.) and related pension and benefit increases for all employee groups in 2023-24, as well as a

provision for the annualization of 2022-23 salary adjustments. These funds are held centrally and distributed to Faculties and Units once salary increases are determined and employee salary rates are adjusted.

Agreements with most employee groups expired on June 30, 2022; and agreements with CUPE and DFA have been recently ratified. For those agreements still in negotiation, once salary increases are determined and employee salary rates are adjusted funds are allocated from the Provision to Faculty and Unit budgets.

Overall, compensation costs in 2022-23 have been greater than budget; and as a result, at year-end, we are forecasting an overage of \$3.65 million, as per below. This amount has been factored into the 2023-24 budget.

	<b>2022-23 Adjusted Budget</b>	<b>2022-23 Forecast Actual</b>	<b>2022-23 Variance</b>
<b>Provision for Compensation</b>	11,883	15,533	3,650

The most recent required Pension Plan valuation as of January 31, 2020, required an increase in employer payments to fund the Pension Plan, phased in over five years as required by provincial pension regulation. Funding has been set aside to cover these increased contributions. The January 31, 2023 valuation, which will determine employer contribution levels for 2023-24, will not be available until Fall 2023.

c) **Ancillaries**

The ancillary budget includes the Bookstore, University Housing and Conference Services, Residence Life, Food Services, Dalplex, and Arts Centre facilities. These units are expected to cover their costs, including maintenance, from the revenues generated.



**DALHOUSIE UNIVERSITY**  
**2023-24 RECOMMENDED OPERATING BUDGET- SUMMARY**  
(thousands of dollars)

	<b>2022-23 Adjusted Budget</b>	<b>2022-23 Forecast Actual</b>	<b>2023-24 Recommended Budget</b>
<b><u>REVENUE</u></b>			
Provincial Government Grants			
Operating	201,596	201,596	203,612
Scholarship and Bursary Program Grants	11,190	11,190	11,190
Program Specific Grants	15,198	15,198	16,098
Facilities/Space	1,000	1,000	1,000
	<b>228,984</b>	<b>228,984</b>	<b>231,900</b>
Federal Research Support Fund Grant	6,716	7,300	7,300
Investment			
Endowment	37,117	37,117	43,629
Operating (net of bank and finance charges)	3,600	6,400	7,600
Tuition Fees	236,094	238,794	263,794
Facilities Renewal Fee	4,217	4,217	4,454
<b>TOTAL REVENUE</b>	<b>516,728</b>	<b>522,812</b>	<b>558,677</b>
<b><u>GENERAL OPERATING EXPENDITURES</u></b>			
Scholarships, Bursaries and Student Assistance			
Operating	13,735	14,335	14,405
Scholarship and Bursary Program	11,190	11,190	11,190
Endowment	8,976	8,976	8,998
Campus Renewal			
Annual Facilities Maintenance	37,001	37,001	41,851
Long Term	6,625	6,625	6,758
Accessibility and Code Modifications	-	-	4,000
Energy, Water, Taxes, Insurance (net of recoveries)	25,702	26,452	28,702
Hazardous Waste Removal	159	159	162
Endowment Management Expense	4,900	4,900	5,446
Third Century Promise Initiatives and Essential Priorities	7,100	7,100	10,850
Agent Fees	204	1,204	204
Equipment and Furniture Allocation	2,516	2,516	2,516
Revenue Losses and extraordinary costs due to COVID	1,250	1,250	-
Capital Investment	-	-	300
Contingency	2,600	2,600	2,600
<b>TOTAL GENERAL OPERATING EXPENDITURES</b>	<b>121,958</b>	<b>124,308</b>	<b>137,982</b>
<b><u>RESPONSIBILITY CENTRE EXPENDITURES</u></b>			
Academic	289,825	289,825	297,387
Academic Support	18,838	19,422	19,923
Administration	40,237	40,237	39,692
General	1,552	1,552	1,579
Facilities Management	24,240	24,240	23,950
Student Services	8,025	8,025	7,975
Provision for Cost Compensation	11,883	15,533	29,991
<b>TOTAL RESPONSIBILITY CENTRE EXPENDITURES</b>	<b>394,600</b>	<b>398,834</b>	<b>420,497</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>516,558</b>	<b>523,142</b>	<b>558,479</b>
<b>NET ANCILLARY EXPENDITURES</b>	<b>170</b>	<b>170</b>	<b>198</b>
<b>TOTAL EXPENDITURES</b>	<b>516,728</b>	<b>523,312</b>	<b>558,677</b>
<b>SURPLUS (SHORTFALL)</b>	<b>-</b>	<b>(500)</b>	<b>-</b>

**DALHOUSIE UNIVERSITY**  
**2023-24 RECOMMENDED OPERATING BUDGET - CONTINUITY**

(thousands of dollars)

	<b>2022-23 Adjusted Budget</b>	<b>Budget Reduction</b>	<b>ERBA</b>	<b>Endowment Change</b>	<b>Non Salary &amp; Other Adjustments</b>	<b>2023-24 Recommended Budget</b>
<b>ACADEMIC</b>						
Agriculture	18,875	(281)	(108)	12	59	18,557
Architecture and Planning	5,210	(76)	(49)	9	5	5,099
Arts and Social Sciences	23,484	(319)	311	82	6	23,564
Computer Science	13,801	(202)	841	29	78	14,547
Dentistry	10,932	(159)	(1)	34	45	10,851
Engineering	22,992	(325)	(317)	90	17	22,457
Graduate Studies	2,774	(32)	142	50	3	2,937
Health	33,824	(494)	(337)	70	38	33,101
Law	13,550	(137)	246	52	19	13,730
Management	15,891	(224)	299	250	-	16,216
Medicine	57,255	(730)	(135)	4,981	1,138 <sup>(1)</sup>	62,509
Science	41,824	(572)	633	214	33	42,132
University Library	21,652	(159)	-	19	197	21,709
Open Learning and Career Development	1,287	(8)	-	6	3	1,288
College of Sustainability	1,677	(25)	(25)	-	4	1,631
Centres, Institutes & Special Projects	2,702	(14)	-	(10)	-	2,678
International Cohort Tuition Support to Faculties	-	-	-	-	2,280 <sup>(1)</sup>	2,280
Cooperative Education Office	949	(14)	-	-	3	938
Faculty Related Costs (eg. Travel, Leave Grants, PDA)	2,832	-	-	-	-	2,832
Kings' Transfer	(2,706)	-	-	-	-	(2,706)
Academic Initiatives	1,019	-	-	-	18	1,037
<b>Academic</b>	<b>289,824</b>	<b>(3,771)</b>	<b>1,500</b>	<b>5,888</b>	<b>3,946</b>	<b>297,387</b>
<b>ACADEMIC SUPPORT</b>						
Art Gallery	231	(2)	-	1	-	230
Centre for Learning and Teaching	1,700	(25)	-	-	2	1,677
IT Infrastructure	3,825	-	-	-	660 <sup>(1)</sup>	4,485
Information Technology Services	13,106	(184)	-	-	634 <sup>(1)</sup>	13,556
Printing Centre	(25)	-	-	-	-	(25)
<b>Academic Support</b>	<b>18,837</b>	<b>(211)</b>	<b>-</b>	<b>1</b>	<b>1,296</b>	<b>19,923</b>
<b>ADMINISTRATION</b>						
Application Fees	(1,757)	-	-	-	-	(1,757)
Advancement	7,397	(111)	-	16	-	7,302
Communications and Marketing	3,835	(57)	-	-	5	3,783
Environmental Health & Safety Office <sup>(2)</sup>	1,481	(22)	-	-	2	1,461
Financial Services	5,630	(82)	-	-	-	5,548
Human Resources	3,927	(58)	-	-	7	3,876
Planning and Analytics	1,495	(22)	-	-	2	1,475
President's Office /Provost's Office	2,444	(37)	-	-	-	2,407
Registrar & Admissions	6,837	(102)	-	-	20	6,755
Research Services	2,888	(43)	-	-	-	2,845
University Risk & Assurance <sup>(3)</sup>	42	-	-	-	530	572
University Services <sup>(4)</sup>	6,017	(79)	-	-	(513)	5,425
<b>Administration</b>	<b>40,236</b>	<b>(613)</b>	<b>-</b>	<b>16</b>	<b>53</b>	<b>39,692</b>

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

- (a) increase in the Faculty of Medicine budget for planned enrolment expansion funded through increased government grant from the province (see 1b on page 2)
- (b) increase to Faculties engaged in the International Tuition Cohort Model for Fall of 2023. These funds will be held centrally and disbursed once enrolments and revenue are realized. (see 4. Tuition Revenues on page 3)
- (c) increase in IT Infrastructure related to research security funding through increased Federal Research Support Funding Grant
- (d) increase in Information Technology Services funding to support cybersecurity requirements

(2) Environmental Health and Safety Office will be transferred to University Risk and Assurance effective April 1, 2023

(3) University Risk & Assurance Services was established in January 2023. This line currently includes Internal Audit. Effective April 1, 2023 budget adjustments will be made to transfer the budget of the Environmental Health & Safety office, Security Services and Insurance personnel.

(4) University Services includes: University Legal Counsel and University Secretariat, Government and Global Relations Office, Equity Diversity & Inclusion Office, Uniform, and Inter-University Services.

**DALHOUSIE UNIVERSITY**  
**2023-24 RECOMMENDED OPERATING BUDGET - CONTINUITY**  
(thousands of dollars)

	2022-23 Adjusted Budget	Budget Reduction	Endowment Change	Non Salary & Other Adjustments	2023-24 Recommended Budget
<b><u>GENERAL</u></b>	<b>1,552</b>	<b>(23)</b>		<b>50</b>	<b>1,579</b>
<b><u>FACILITIES MANAGEMENT</u></b>	<b>24,240</b>	<b>(343)</b>		<b>53</b> <sup>(1)</sup>	<b>23,950</b>
<b><u>STUDENT SERVICES</u></b>					
Awards Office & Student Services Centre -Sexton	60	(1)	-	-	59
Student Support Services (including Vice-Provost Student Affairs)	5,259	(78)	21	17	5,219
Student Wellness (including Counselling)	1,581	(22)	-	-	1,559
Recreation and Athletics	1,125	(14)	14	13	1,138
<b>Student Services</b>	<b>8,025.00</b>	<b>(115)</b>	<b>35</b>	<b>30</b>	<b>7,975</b>
<b><u>ANCILLARIES</u></b>					
Dalhousie Arts Centre	380	-	-	-	380
Dalplex	181	-	3	-	184
Food Services	(43)	-	-	-	(43)
Residence Life	1,835	-	-	5	1,840
University Bookstore	(103)	-	-	3	(100)
University Housing	(2,080)	-	1	16	(2,063)
<b>Total Ancillaries</b>	<b>170</b>	<b>-</b>	<b>4</b>	<b>24</b>	<b>198</b>

(1) Security Services will be transferred from Facilities Management to University Risk and Assurance effective April 1, 2023

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

	<b>2022-23 Adjusted Budget</b>			<b>2023-24 Recommended Budget</b>		
	<b>Operating</b>	<b>Endowment</b>	<b>Total</b>	<b>Operating</b>	<b>Endowment</b>	<b>Total</b>
<b>General</b>						
Student Assistance	13,735	8,976	22,711	14,405	8,998	23,403
Endowment Management Expense	-	4,900	4,900	-	5,446	5,446
<b>Responsibility Centres</b>						
Agriculture	18,330	169	18,499	18,376	181	18,557
Architecture and Planning	4,990	122	5,112	4,968	131	5,099
Arts and Social Sciences	20,352	2,187	22,539	21,295	2,269	23,564
Computer Science	12,958	316	13,274	14,202	345	14,547
Dentistry	10,346	326	10,672	10,491	360	10,851
Engineering	20,920	1,324	22,244	21,043	1,414	22,457
Graduate Studies	1,902	556	2,458	2,331	606	2,937
Health	32,772	899	33,671	32,132	969	33,101
Law	9,678	3,617	13,295	10,061	3,669	13,730
Management	14,456	975	15,431	14,991	1,225	16,216
Medicine	48,539	8,018	56,557	49,510	12,999	62,509
Science	36,989	3,723	40,712	38,195	3,937	42,132
University Library	20,894	286	21,180	21,404	305	21,709
Open Learning and Career Development	1,196	82	1,278	1,200	88	1,288
College of Sustainability	1,644	8	1,652	1,623	8	1,631
Centres, Institutes & Special Projects	2,647	40	2,687	2,648	30	2,678
Art Gallery	155	75	230	154	76	230
Centre for Learning and Teaching	1,366	1	1,367	1,676	1	1,677
Advancement				7,286	16	7,302
Student Support Services		-	-	5,198	21	5,219
Dalplex				181	3	184
Recreation and Athletics	907	215	1,122	909	229	1,138
University Housing	(2,168)	302	(1,866)	(2,366)	303	(2,063)
	<b>272,608</b>	<b>37,117</b>	<b>309,725</b>	<b>291,913</b>	<b>43,629</b>	<b>335,542</b>

**Breakdown of Endowment Budget by Category of Spending**

	<b>2022-23</b>	<b>2023-24</b>	<b>Increase</b>
Student Assistance:			
Graduate Studies and Registrar	8,976	8,998	22
Faculty administered	6,904	7,360	456
	15,880	16,358	478
Academic Chairs and Faculty Salary Support	9,433	10,289	856
General and Research Support	6,584	11,194	4,610
Library Acquisitions	320	341	21
Endowment Management Expense	4,900	5,446	546
	<b>37,117</b>	<b>43,629</b>	<b>6,512</b>

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

**ERBA 2002-03 to 2023-24**

	<b>2002-03 to</b>									<b>Cumulative</b>
	<b>2014-15</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24 <sup>(2)</sup></b>	<b>Distributions</b>
										<b>2002-03 to</b>
										<b>2022-23</b>
Agriculture <sup>(1)</sup>					157	60	(204)	(62)	(108)	(157)
Architecture and Planning	542	4	(49)	(94)	98	26	82	150	(49)	710
Arts and Social Sciences	1,095	(729)	(894)	(293)	(143)	(230)	390	1,440	311	947
Computer Science	463	195	495	780	1,135	1,514	558	1,239	841	7,220
Dentistry	34	(34)	(28)	(5)	32	(2)	19	(28)	(1)	(13)
Engineering	3,563	445	341	202	46	5	229	(418)	(317)	4,096
Graduate Studies	48	42	(17)	(15)	(3)	(5)	(36)	41	142	197
Health	4,441	146	293	554	(177)	(179)	559	608	(337)	5,908
Law	118	(163)	22	206	13	25	306	(92)	246	681
Management	2,120	(174)	90	91	(179)	238	453	558	299	3,496
Medicine	444	357	29	57	(12)	38	(99)	405	(135)	1,084
Science	5,628	(166)	(602)	(375)	170	531	2,221	(250)	633	7,790
College of Sustainability	447	(30)	(36)	(34)	113	119	135	80	(25)	769
	<b>18,943</b>	<b>(107)</b>	<b>(356)</b>	<b>1,074</b>	<b>1,250</b>	<b>2,140</b>	<b>4,613</b>	<b>3,671</b>	<b>1,500</b>	<b>32,728</b>

(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.

(2) 2023-24 ERBA is an estimate. Final calculations will be completed after the March 1, 2023 enrolment statistics are finalized.