



BUDGET ADVISORY COMMITTEE

OPERATING BUDGET PLAN FOR 2012-13

REPORT XLVIII
Draft - March 1, 2012

The Budget Advisory Committee (BAC) was established by the President in 1992 to advise on budgetary matters. The current membership of the Committee includes: - Carolyn Watters (Chair), Vice-President, Academic & Provost –Tom Gill, Food Science - Tom Vinci, Philosophy - Rita Caldwell, College of Pharmacy – Josh Leon, Dean of Engineering – Heather Sutherland, Assistant Vice President, Ancillary Services – Ken Burt, Vice-President, Finance & Administration and Mike Porter (Student Representative). The Committee’s resource persons are: Ian Nason, Assistant Vice-President (Financial Services), Michael O’Sullivan, Acting Director of Institutional Analysis and Research, and Susan Robertson, Director, Budgets and Financial Analysis. The Committee employs an open and consultative approach to budget discussion at the University. To date, the BAC has issued forty-seven reports related to the University’s operating budget.

Table of Contents

	<u>Page</u>
I INTRODUCTION.....	1
II ACHIEVING A BALANCED BUDGET PLAN FOR 2012-13	2
III COMMENTS INVITED	8
IV BUDGET MODEL 2012-13	9

APPENDICES

A EXCERPT FROM BAC XLVII REPORT (PAGE 1): BUDGET UNCERTAINTIES AND GUIDING PRINCIPLES	10
B 2012- 13 OPERATING BUDGET MODEL LINE-BY-LINE DESCRIPTION	11
C PROPOSED TUITION AND FACILITIES RENEWAL FEES FOR 2012-13	15
D SURVEY OF TUITION FEES FOR ENTERING STUDENTS AT SELECTED CANADIAN UNIVERSITIES	17
E INTERNATIONAL TUITION FEES AT SELECTED UNIVERSITIES (2011-12)	18
F COMPARISON OF LAW, MEDICINE AND DENTISTRY FEES (2011-12)	19
G TUITION REVENUE AS A PERCENTAGE OF COST BY FACULTY	23
H APPLICATION & REGISTRATION FROM APPLICATIONS STATISTICS FOR SELECTED YEARS	24

**Dalhousie University
Budget Advisory Committee
2012-13 Operating Budget Plan**

I INTRODUCTION

The Operating Budget Plan for 2012-13 is the second of two reports that consider the University budget for 2012-13. The first report (BAC XLVII - January, 2012) was a Discussion Paper on the Operating Budget Plan for 2012-13. The report identified a preliminary budget shortfall of \$6.9 million based on levels of operating grant confirmed by the Province, a general tuition fee increase of 3% (within the constraints of the MOU), increased tuition revenue from 2011-12 enrolment increases and the related ERBA (Enrolment Related Budget Allocations) distributions to Faculties, and provision for expenditure adjustments relating to compensation, utilities and non-salary items.

This plan addresses the University's annual operating budget which is funded primarily through tuition revenues, the provincial operating grant and investment (including endowment) income. The plan does not address capital expenditures (e.g. new buildings), residual budget funds, and research and special purpose funds.

In considering the recommendations contained in this report the BAC is mindful of the continuing uncertainty for fiscal year 2013-14 and beyond and the principles that guide their development. These uncertainties and principles were outlined in the BAC XLVII report and are attached for reference as Appendix A to this report.

This report will not revisit the line-by-line review of assumptions and estimates already described in the earlier report but focuses on recommendations to balance the 2012-13 budget. For readers interested in further background, the BAC XLVII report is available on the Financial Services website.

II ACHIEVING A BALANCED BUDGET PLAN FOR 2012-13

The 3% grant reduction imposed by the Province for 2012-13 represents a \$4.9 million decrease in this important revenue source (the government grant represented 56.5% of University funding in 2011-12). The positive impact of enrolment increases in the Fall of 2011 has provided partial relief. However, the loss in government funding coupled with a 3% cap on tuition increases for most programs means there are limited levers remaining to achieve a balanced budget for 2012-13. Therefore the recommendations included in this report focus on additional tuition fee increases where they are permitted by the MOU, budget reductions for Faculties and units, and funding levels for Strategic Initiatives.

The budget model on page 9 of this report (line-by-line description in Appendix B) is a balanced budget plan that reflects these recommendations.

A. Tuition Fees

The new MOU with the government of Nova Scotia confirmed that universities could increase tuition fees to a maximum of 3%. Fee increases for Law, Medicine and Dentistry programs and differential fees for international students are permitted beyond the 3% cap.

The following recommendations below have been developed in the context of the fiscal framework for 2012-13 and the Board-approved criteria for setting tuition fees as follows:

- comparative fees at other universities
- relative costs of offering the program
- student demand/impact of any existing differential fees on enrolment levels
- prospective career earnings for graduates
- the provision of student assistance.

Recommendation #1

The BAC recommends:

- a) A 3% general tuition fee increase for all programs (except as noted in b) and the international differential fee effective April 2012. Note that fees for students in MSc Occupational Therapy and Physiotherapy will be frozen at 2006-07 levels.**
- b) Tuition fees in Law, MD programs and DDS (including MD/MSc Oral and Maxillofacial Surgery) to increase by a total of 5%, 6% and 7% respectively.**
- c) An increase in the auxiliary fee for facilities renewal from \$75 per term to \$77.25 per term (a 3.0% increase). The revenue from the fee increase will support increased facilities renewal spending by the same amount.**

Appendix C is the proposed tuition fee schedule for 2012-13. Tuition fee consultations are scheduled in March before the recommended fees are presented to the Board of Governors for approval in April.

The following is a discussion of the Board-approved criteria for setting tuition fees as they relate to the recommended increases above:

i) Increases to fees capped by MOU and Facilities Renewal Fee

With government grants decreasing by 3% in 2012-13 the BAC has limited options and is recommending significant budget reductions for Faculties and units coupled with fee increases to achieve a balanced operating budget plan for 2012-13.

On a positive note the provincial student bursary program and government policies limiting fee increases have reduced the tuition cost over the last 7 years and improved Dalhousie's relative fee placement (compared with other Canadian universities) for all programs. Appendix D provides a comparison of Dalhousie fees for selected programs in 2011-12.

The BAC recommends a 3 % increase in all tuition fees capped by the MOU and a 3% increase in the Facilities Renewal fee. The increase in the Facilities Renewal Fee will directly support increased facilities renewal expenditures in 2012-13.

ii) Increases in International Differential Fees

In 2004-05 the BAC reviewed international fees and determined that other Canadian universities charge significantly higher international student fees than Dalhousie. At that time BAC recommended increasing international fees significantly over a five year period. (Fees did not ultimately increase according to the prescribed schedule due to subsequent provincial limitations on tuition fee increases.)

Tuition Fee comparisons (Appendix E) still support higher increases for these students as fees in other jurisdictions have increased while international students choosing to study in Nova Scotia have benefited from the Province's tuition strategy to suppress tuition increases.

As demographic trends indicate fewer entering students from Nova Scotia and Canada, international students are a more important market for the University. The MOU also specifically indicates that as part of the Change Mandate process International Student Policy will be considered. Fee levels for these students will be considered over the next year and in concert with the provincial review of international student policy. For 2012-13 the BAC recommends that no additional increase be applied to international fees beyond 3%.

iii) **Increases in Law, Medicine & Dentistry Tuition**

The following is a more detailed discussion of the five criteria relating to the recommended increases for Law, Medicine (MD) and Dentistry (DDS and MD/MSc Oral and Maxillofacial Surgery) programs.

a) **Comparative fees at other universities**

Comparative fee information for Law, MD and DDS programs is attached as Appendix F. It is important to note for many other Dalhousie programs, Dalhousie fees continue to be at or near the top when compared to other Canadian universities. (Appendix D)

For Law and MD programs Dalhousie fees are near the Canadian average for both Nova Scotia students and other Canadian students while for the Dentistry program, Dalhousie fees are significantly less for both Nova Scotia students and other Canadian students. (near the lowest of the 8 schools)

b) **Relative costs of offering the program**

Students receive a benefit from their education and must pay a share of the costs of their program. A detailed study of Costs and Tuition Revenues by Faculty for 2011-12 (Appendix G) shows that the tuition fees for Medicine and Dentistry programs cover a much smaller percentage of the costs in these Faculties when compared to other Faculties. Law tuition fees represent a relatively higher proportion of costs.

c) **Student demand/impact on enrolment levels**

Tuition fee levels are one consideration for students when selecting a university and hence, it is important to consider the impact increases may have on enrolment levels. Current and historic application data (Appendix H) show that demand continues to be strong for Law, Medicine and Dentistry programs.

d) **Prospective career earnings for graduates**

At present the MOU only provides for increases beyond 3% in Law, Medicine and Dentistry programs. Earnings for potential graduates of these programs remain attractive compared to most other programs.

e) **Provision of student assistance**

An important consideration in developing recommendations on tuition fees is the student assistance program and accessibility for students with financial challenges. The following schedule indicates that increases in student financial assistance in recent years have been funded through the operating budget, new endowments and other gifts.

Law, Medicine & Dentistry Student Assistance from Operating, Endowments and Annual Givings Accounts

(000's of dollars)

	<u>2006-07 Total</u>	<u>2011-12 * Total</u>	<u>2011-12 Compared to 2006-07</u>
Law	1,013	1,820	79.7%
MD	863	959	11.2%
Dentistry	<u>197</u>	<u>219</u>	11.3%
	<u>2,073</u>	<u>2,999</u>	44.7%

* Figures exclude student support from the provincial Nova Scotia Bursary program

Summary of Criteria Relating to each Program and Recommendation:

Law

- comparative fees near average
- high demand for program
- reasonably strong earnings potential
- availability of significant student assistance

MD

- comparative fees near average
- students pay a smaller proportion of program costs
- high demand for program
- strong earnings potential
- available student assistance

DDS

- comparative fees are low
- students pay a smaller proportion of program costs
- high demand for program
- strong earnings potential

Based on these criteria BAC is recommending Tuition fees in Law, MD programs and DDS (including MD/MSc Oral and Maxillofacial Surgery) to increase by 5%, 6% and 7% respectively (3% plus 2%, 3% and 4% respectively). The following schedule shows the recommended fees for each program:

	<u>Approved Fee 2011-12</u>		<u>Recommended Fee 2012-13</u>	
Law	12,366	(+500 auxiliary fee*)	12,984	(+1,300 auxiliary fee*)
Medicine (MD)	15,200		16,113	
Dentistry (DDS)	16,050		17,174	

* New auxiliary fee as proposed by Faculty of Law and supported by the Dalhousie Law Student Society approved by the Board of Governors in April 2011. To be phased in over three years.

B. Strategic Initiatives

For the last three years the University budget has provided average annual funding of \$8.1 million for Strategic Initiatives. In 2011-12 there was \$7.2 million available for strategic investment of which \$2.5 million was allocated to ongoing base commitments and the remaining \$4.7 million was allocated to non permanent commitments. Therefore the \$4.7 million remains available in the base budget for 2012-13. The BAC believes it is important to continue to allocate a portion of the University budget for investment to support innovation through strategic priorities and has received positive feedback on the program.

However, reduced government funding totaling 7% in 2011-12 and 2012-13 has put pressure on the budget resulting in significant budget reductions to Faculties and units. For this reason the BAC is not recommending a base increase in the amount provided for Strategic Initiatives in 2012-13. The BAC also recommends that allocations from Strategic Initiatives funds emphasize non-permanent allocation in 2012-13.

Funding should be allocated in a balanced fashion to address institutional priorities as reflected by the strategic focus areas:

- Foster Academic Innovation and Support Research Excellence
- Enrich Student Experience
- Strengthen Enrolment
- Develop Outstanding Human Resources
- Sustain Campus Renewal
- Ensure Financial Stability/Engaging our Community

In particular, consideration will be given to address opportunities where restructuring and reorganization is required to address the continuing fiscal challenges.

The President's Office has asked Deans and budget unit managers to submit proposals for investment in Faculties and units that align with the University's strategic direction and will allocate resources in due course.

Recommendation #2

The BAC is recommending total funding of \$4.7 million for Strategic Initiatives in 2012-13. The BAC recommends that the 2012-13 investments emphasize non-permanent allocations.

C. Budget Reductions

The 3% government grant reduction and 3% cap in tuition fee increases in most programs requires significant emphasis be placed on budget reductions to Faculties and units to balance the 2012-13 budget. This section includes recommendations on budget reduction measures to achieve a balanced budget for 2012-13.

i) Expenditure Areas Exempt from Annual Reduction

There are a number of areas in the University budget traditionally protected from reduction either because the cost is determined externally (e.g. property taxes, electricity) or the expenditure line has been protected by policy or past practice (e.g. student assistance, campus renewal and library collections). Given the pressures faced in 2011-12, the BAC XLV report concluded that all areas of the university should be reviewed for a possible contribution to eliminating the shortfall.

The BAC has reviewed these areas and concluded that almost half of the costs are determined externally and cannot be reduced on a discretionary basis. However, the BAC is recommending a targeted reduction of \$850,000 (approximately 1.0%) from the remaining expenditures as a measure to reduce the shortfall for 2012-13. The President's Office will determine the areas where savings can be achieved.

Recommendation #3

The BAC is recommending that the President's Office identify \$850,000 (1.0%) in targeted reductions for 2012-13 from the list of areas that are normally exempt from annual budget reductions.

ii) Faculty and Unit Base Budget Reductions

Last year an across-the-board reduction of 3.5% was applied to Faculty and budget units. However, in the past, cuts have been applied that differentiated between Faculties and support units. This differential treatment has been applied as service units do not have the means to generate additional revenue (for example by increasing enrolments).

The range of measures outlined in the preceding sections allows the recommended base reduction for Faculties and other units to be kept to 2.75% and 2.2% respectively to achieve a balance of operating revenues and expenditures.

Recommendation #4

In order to close the operating budget shortfall the BAC recommends budget reductions of 2.75% for all Faculties and 2.2% for other budget units.

The BAC is aware that this level of reduction will be quite challenging for most units especially in light of the 3.5 % reduction applied in 2011-12. It is important to note that the budget also includes estimated ERBA (Enrolment Related Budget Adjustments) distributions of \$1.7 million that will be available to assist many Faculties in 2012-13. Although there will be different impacts to individual Faculties depending on their recent enrolment growth or other revenue generating opportunities, as a group Faculties will require a budget reduction of under 1.7% as a result of the ERBA increase. There may also be circumstances where cost savings can be accomplished subject to the availability of one time resources for restructuring or reorganization.

The BAC wishes to remind the University community of the budget uncertainties facing the University in the years ahead. The uncertainties relate to a number of key operating budget areas including unknown government funding, student enrolment and compensation, benefit and pension costs.

III COMMENTS INVITED

Please send your comments on the recommendations in this report to Susan Robertson at susan.robertson@dal.ca

Dalhousie University
 Operating Budget Revenue and Expenditure Model for 2012-13
 (see appendix B for line-by-line description)

Assumptions	
Government Grant Reduction	3%
Tuition Revenue	
Fee Increases	3%
Additional increases Law, Medicine and Dentistry	2%, 3% and 4% respectively
Enrolment Change	flat
Facilities Renewal Fee Increase	3%
Base Budget Reduction	
Faculties	2.75%
Other budget units	2.2%
Expenditure Areas Exempts from Annual Reduction	1.0%
Nova Scotia Student Bursary Program	estimate as per current program
Compensation	provision with solvency relief
Non Salary Inflationary Increase (included in line 10)	2.0%
Energy Water Taxes and Insurance Increase	5.0%

	Column 1 Approved Budget 2011-12	Column 2 Estimates and Recommendations	Column 3 2012-13 Recommended Budget
REVENUES - INCREASE (DECREASE)			
1. Government Funding			
a) Operating Grant	171,030	(4,910)	166,120
b) Grant to support Nova Scotia Student Bursary	9,100		9,100
c) Facilities Grant	1,000		1,000
d) Other Government Grants	2,990		2,990
2. Tuition revenues	111,980		120,040
a) Enrolment Changes:			
i) 2011-12 Enrolment growth		3,500	
ii) annualization of 11-12 increases		1,000	
iii) 2012-13 Enrolment growth		-	
b) Fee increase 2012-13 (3%) (effective April 1)		3,300	
c) Additional fee increases		260	
3. Endowment Income	18,730		18,730
4. Operating Interest Income	2,400	(300)	2,100
5. Facilities Renewal Fee	2,170	60	2,230
6. Indirect Costs of Research Funding	6,310		6,310
TOTAL REVENUES - INCREASE (DECREASE)	325,710	2,910	328,620
EXPENDITURES - INCREASE (DECREASE)			
7. Compensation *	233,514	6,500	240,014
8. Student Assistance			
a) Operating Support	10,155		10,155
b) Nova Scotia Student Bursary (see line 1(b))	9,100		9,100
c) Endowment Support *	5,565		5,565
9. Library Acquisitions *	6,429		6,429
10. Non-Salary (net of recoveries) *	35,856	553	36,409
11. Energy, Water, Taxes and Insurance	15,550	778	16,328
12. Non Space Equipment	2,533		2,533
13. Budget Unit Adjustments			
a) Strategic Initiatives	4,738		4,738
b) Distribution of ERBA to Faculties (estimate)		1,700	1,700
c) Base budget reduction		(5,831)	(5,831)
d) Reduction in items normally exempt		(850)	(850)
14. Faculty/Unit Revenue	(20,270)		(20,270)
15. Campus Renewal	20,940	60	21,000
16. Contingency	1,600		1,600
TOTAL EXPENDITURES - INCREASE (DECREASE)	325,710	2,910	328,620
SURPLUS (SHORTFALL)	-	-	-

* these lines include endowment supported expenditures, see note 3 in Appendix B

Excerpt From BAC XLVII Report (Page 1): Budget Uncertainties and Guiding Principles

A new three year MOU has been signed in January 2012 but the agreement does not provide for specific grant amounts for the next three years (2012-13 to 2014-15 inclusive) instead committing the Province to confirm the grant amount each year by December 31st in advance of each fiscal year. The MOU also allows for a cap on tuition increases of 3% for most programs in 2012-13. The circumstances have changed little since last spring when the 2011-12 budget was approved:

- Government funding beyond 2012-13 is not known and will be influenced by the Province's fiscal situation.
- Demographic trends in the region and in Canada indicate fewer students graduating from high school which will put pressure on universities attracting students to maintain (grow) enrolment levels. The regional trend is exacerbated by reports that the participation rate is declining for those eligible to attend university.
- Collective agreements affecting most University employees have expired.
- The Province has provided short term relief from the requirement for Dalhousie to make solvency deficit payments on the pension plan. This relief is scheduled to expire in March 2013.

In the development of past budget recommendations the BAC has been guided by the following principles which continue to be relevant:

- **Requirement that recommendations allow for a balanced budget where expenditures equal revenues**
- **The plan balances competing priorities to best serve students and the members of our community.**
- **Resources are allocated to areas in support of the strategic direction of the University.**

BUDGET MODEL 2012-13 - LINE-BY-LINE DESCRIPTION

The Revenue and Expenditure Model for 2012-13 on page 9 incorporates known changes and estimates for the University's operating revenue and expenditure lines as well as recommendations to balance the budget. The following example briefly explains how the table functions:

Column 1 is the base operating revenue and expenditure budget for 2011-12. The figures in Column 2 include estimates, assumptions and recommendations for revenues and expenditures for 2012-13. Column 3 is the recommended budget for 2012-13. For example, line 11 of the model shows the 2011-12 approved budget for energy, water, taxes and insurance of \$15,550,000; the projected increase for this budget line is an adjustment of \$778,000 (column 2) for a total of \$16,328,000 as shown in Column 3.

1. **Government Funding (Line 1)**

Line 1(a) of the model includes a 3% decrease in the operating grant from the Province of Nova Scotia based on confirmation by the Government in January 2012.

The Province not yet confirmed the structure of the Nova Scotia Student Bursary program for 2012-13. The amount on line 1(b) is an estimate of the funding for the program based on current program structure and enrolment levels. In 2011-12 the program provided a bursary for Nova Scotia students of \$1,283 (full time); and a bursary of \$261 for other Canadian students. Line 8(b) is the bursary budget for the same amount.

Line 1(c) is a facilities grant that is committed to facilities upgrade projects. The related expenditure is included in line 15 of the model.

Line 1(d) reflects no change in provincial grant funding for program expansions program and other minor grant amounts. The province has not yet confirmed these targeted grants.

2. **Tuition Fees (Line 2)**

Line 2(a)(i) is an increase in tuition revenue of \$3,500,000 resulting from higher than budgeted enrolment in 2011-12. Line 2(a)(ii) shows the impact of the annualization of the 2011-12 tuition fee increases. Line 2(a)(iii) assumes no year-over-year increase in enrolments from the Fall of 2011 to 2012.

Line 2(b) provides for increase tuition revenues from a general fee increase of 3 % in 2012-13 a provided for in the MOU. (International differential fees will also be subject to the 3% increase.)

Line 2(c) provides for additional fee increases beyond 3% for Law, Medicine and Dentistry programs (additional increases of 2%, 3 % and 4 % for total increases of 5%, 6% and 7% respectively).

3. **Endowment Income (Line 3) and Endowment Expenditures**

The budget model includes endowment income and expenditures at 2011-12 levels. The final budget will include both endowment income and expenditure in 2012-13 for established and new endowments based on the University’s endowment spending policy. The endowment expenditures for both years include a supplement of \$700,000 from the operating budget. The following is the distribution of the expenditures in the budget lines in the model:

	('000's of dollars)
Compensation - Line 7	5,424
Student Assistance - Line 8	5,565
Library Acquisitions - Line 9	215
	11,204
Non-Salary - Line 10	
Endowment Management Expense	2,400
Faculty administered Student Assistance	2,978
General and Research Support	2,848
	8,226
Total Endowment Expenditures	19,430

4. **Operating Interest Income (Line 4)**

Operating interest income is projected to decrease by \$300,000 in 2012-13 based on current interest rate and cash flow projections.

5. **Facilities Renewal Fee (Line 5)**

The model includes a \$2.25 per term increase in student fee (from \$75 to \$77.25) for facilities renewal (see recommendation 1). A corresponding increase has been included in the amount available for spending on Campus Renewal on line 15.

6. **Indirect Costs of Research Funding (Line 6)**

The model assumes no change in the Federal Indirect Cost of Research Grant for 2012-13 as the grant amounts are not confirmed.

7. **Compensation (Line 7)**

Line 7 of the budget model includes the annualization of 2011-12 increases, a provision for progression increases (CDIs, steps, etc.), an estimate of scale increases for all employee groups

and estimated benefit and pension costs for 2012-13. The projected total increase for compensation costs is \$6.5 million.

8. **Student Assistance (Line 8)**

The budget model includes increases to the operating component (line 8(a)) of the student assistance budget. Allocations to this budget will be considered through Strategic Initiatives.

Line 8(b) includes bursary support for students from the Nova Scotia Student Bursary Program as described in 1. above (line 1(b) is the offsetting funding amount from the province)

9. **Library Acquisitions (Line 9)**

The budget model assumes no increase to the library acquisitions line for 2012-13. Allocations to this budget will be considered through Strategic Initiatives.

10. **Non-Salary Expenditures (Line 10)**

The budget model includes an inflationary increase of 2% for the operating component of non-salary budgets.

11. **Energy, Water, Taxes and Insurance (Line 11)**

This budget line includes an increase of \$778,000 for 2012-13 which includes estimated costs for natural gas, electricity, water, tax and insurance.

12. **Non Space Equipment (Line 12)**

This budget model assumes no change to this line.

13. **Budget Unit Adjustments (Line 13)**

The recommended budget model includes no increase in base funding for strategic expenditures for 2012-13 (line 13(a)). No allocation of funding to the various strategic areas has been made at this stage.

Exact calculations of adjustments to Faculty budgets through the ERBA calculation have not yet been finalized. Line 13(b) is an estimate of the ERBA to be distributed to Faculties in 2012-13 of \$1.7 million. Tuition revenue changes from enrolment are distributed to faculties through the ERBA formula with a 60% distribution level to faculties.

The Operating Budget plan for 2012-13 includes a recommended base budget reduction of 2.75% to all Faculties and 2.2% for other budget units (line 13(c)). The plan also includes \$850,000 in targeted reductions from areas normally exempted from annual budget reductions (line 13(d))

14. **Faculty/Unit Revenue (Line 14)**

Significant cost recoveries for salary and non-salary items are netted directly in lines 7 and 10 above. Line 14 includes other base revenue generated by Faculties and budget units (e.g. tuition revenue from ERBA exempt programs that is retained by Faculties). While no change is assumed on this budget line, these sources of revenue provide an important means by which Faculties deal with annual budget reductions.

15. **Campus Renewal (Line 15)**

The budget model includes an increase of \$60,000 for campus renewal from the increase in the student fee for Facilities Renewal (see line 5 above)

17. **Contingency (Line 16)**

There is no change on this expenditure line which currently represents 0.5% of the University operating budget.

Dalhousie University
Proposed Tuition and Facilities Renewal Fees for 2012-2013
(Effective April, 2012 unless otherwise noted)

Appendix C
(page 1 of 2)

*** NOTICE TO READER:** The Province of Nova Scotia has not confirmed the structure of the Nova Scotia Bursary Program for the 2012-2013 year. The examples below show the impact of the bursary for Nova Scotia students and for other Canadian students enrolled for a full course load. (Bursary amounts will be prorated for students taking less than a full course load.) As the province has not confirmed the bursary amounts for 2012-13 the examples use the 2011-12 bursary amounts.

EXAMPLE:	Nova Scotia student	Other Canadian student
Undergraduate Arts Student		
Tuition	6,396.00	6,396.00
Bursary	(1,283.00)	(261.00)
Tuition net of bursary	<u>5,113.00</u>	<u>6,135.00</u>

PLEASE NOTE: The fee rates listed below are before the bursary is applied.

	2011-2012		2012-2013	
	Approved		Proposed	
	Fees (see note * above)		Fees (see note * above)	
	Program	Per Billing Hour	Program	Per Billing Hour
	\$	\$	\$	\$
I UNDERGRADUATE				
Architecture, Community Design		216.30		222.80
Arts and Social Sciences		207.00		213.20
Computer Science (incl. Informatics)		234.80		241.90
Dentistry				
Dentistry	16,050.00		17,174.00	
Dental Hygiene (Diploma)	7,756.00		7,990.00	
Dental Hygiene (Degree)		261.60		269.50
Engineering		234.80		241.90
Health Professions				
Health Services Administration		234.80		241.90
Health Science, Nursing and Kinesiology		241.00		248.30
Pharmacy		248.20		255.70
Recreation & Health Promotion		241.00		248.30
Social Work		228.70		235.60
Law	12,366.00		12,984.00	
Management				
Commerce Co-Op		236.90		244.00
Management & Public Administration		208.10		214.40
Medicine				
MD	15,200.00		16,113.00	
Post-Graduates	2,573.00		2,650.00	
Science		234.80		241.90
II GRADUATE				
Masters				
Architecture and Planning				
Architecture		249.30		256.80
Post Professional	7,473.00		7,698.00	
Environmental Design Studies	7,473.00		7,698.00	
Planning		261.60		269.50
Planning Studies	7,473.00		7,698.00	
Arts and Social Sciences	6,573.00		6,771.00	
Computer Science	7,473.00		7,698.00	
Dentistry - MD/MSc (Oral and Maxillofacial), MS Prosthodontics, Periodontics	16,509.00		17,667.00	
Engineering, Applied Science	7,473.00		7,698.00	
Electronic Commerce	8,283.00		8,532.00	
Health Informatics	8,283.00		8,532.00	
Health Professions				
Applied Health Services Research	6,670.00		6,870.00	
Clinical Vision Science	8,096.00		8,340.00	
Health Promotion, Leisure Studies	7,473.00		7,698.00	
Health Administration		251.30		258.90

*** PLEASE SEE NOTICE TO READER (PAGE 1) ABOUT THE PROVINCIAL BURSARY PROGRAM IMPACT ON NET FEES PAID BY THE STUDENT**
The fee rates listed below are before the bursary is applied.

Appendix C
 (page 2 of 2)

	2011-2012		2012-2013	
	Approved Fees (see note * above)	Per Billing Hour	Proposed Fees (see note * above)	Per Billing Hour
Health Professions (cont'd)				
Human Communication Disorders, MSc Audiology, MSc Speech Language Pathology (Yrs 1&2)	9,384.00		9,666.00	
Human Communication Disorders, MSc Audiology, MSc Speech Language Pathology (Yr 3)	7,774.00		8,007.00	
Kinesiology and Nursing	8,097.00		8,340.00	
Pharmaceutical Sciences	9,381.00		9,662.00	
Occupational Therapy (Post Professional), Physiotherapy (Rehabilitation Research)	9,381.00		9,662.00	
Occupational Therapy & Physiotherapy ¹	13,017.00		13,017.00	
Social Work		242.10		249.40
Law	9,212.00		9,488.00	
Management				
MBA Corporate Residency	19,570.00		20,160.00	
Environmental Studies	6,648.00		6,848.00	
Library and Information Studies		276.00		284.30
Public Administration		219.40		226.00
Resource and Environmental Management		219.40		226.00
Marine Management	6,648.00		6,849.00	
Medicine				
Community Health & Epidemiology	8,097.00		8,340.00	
Medicine - Except Community Health & Epidemiology	7,473.00		7,698.00	
Science	7,473.00		7,698.00	
Doctorate				
Arts and Social Sciences	6,900.00		7,107.00	
Computer Science	7,809.00		8,043.00	
Engineering, Applied Science	7,809.00		8,043.00	
Law	9,528.00		9,816.00	
Medicine	7,809.00		8,043.00	
Nursing	8,433.00		8,685.00	
Science	7,809.00		8,043.00	
Other				
Qualifying, Visiting or Special Graduate Students		248.20		255.70
Continuing Fee - All Programs	2,046.00		2,106.00	
III INTERNATIONAL STUDENT DIFFERENTIAL FEE				
All Programs (except Graduate- thesis based)	7,731.00		7,962.00	
Graduate -thesis based	5,346.00		5,505.00	
IV FACILITIES RENEWAL FEE				
Full-time (per term)	75.00		77.25	
Part-time (per term)	25.00		25.75	

Note: Fees are not listed for Premium Fee programs

¹ Fees for these programs are frozen for 2012-13.

**Survey of Tuition fees for Entering Students at Selected Canadian Universities
2011-12 Academic Year**

	Dalhousie				Victoria	British Columbia	Alberta	Calgary	Saskatchewan	Manitoba	McMaster	Western	Windsor	Toronto	York	Queen's	Waterloo	Ottawa	McGill	New Brunswick	Memorial
	Nova Scotia Students	Dal Rank (#1 is highest)	Other Canadian Students	Dal Rank (#1 is highest)																	
	(net of \$1,283 bursary)		(net of \$261 bursary)																		
UNDERGRADUATE																					
Arts	4,927	13	5,949	1	4,862	4,608	5,195	5,257	4,875	2,992	5,382	5,391	5,318	5,450	5,448	5,461	5,462	5,421	5,858	5,682	2,550
Dental Hygiene	6,473	2	7,495	2	--	5,069	9,829	--	--	5,979	--	--	--	--	--	--	--	--	--	--	--
Engineering	5,761	10	6,783	8	5,492	5,530	5,541	5,257	5,610	3,888	8,523	9,441	7,301	10,903	5,448	9,578	10,778	7,233	5,858	6,682	2,550
Management	5,947	6	6,969	3	4,862	4,916	5,195	5,257	6,840	4,010	7,183	--	6,728	5,450	6,639	13,093	--	5,791	5,858	5,682	2,550
Nursing	5,947	3	6,969	2	4,862	4,954	6,926	5,257	5,430	3,650	5,382	5,391	5,318	7,313	5,448	5,460	--	5,421	5,858	5,682	2,550
Pharmacy	7,652	4	8,674	3	--	7,700	5,195	--	7,260	4,112	--	--	--	13,884	--	--	15,720	--	--	--	2,550
Science	5,911	1	6,933	1	4,862	5,069	5,195	5,257	5,100	3,531	5,382	5,391	5,318	5,450	5,448	5,461	5,462	5,421	5,858	5,682	2,550
Social Work	5,578	2	6,600	1	4,862	4,608	--	5,257	--	3,770	5,382	--	5,318	--	5,448	--	5,462	5,421	5,858	--	2,550
GRADUATE																					
Occupational Therapy	11,734	1	12,756	1	--	6,318	6,092	--	--	4,987	8,436	8,673	--	8,523	--	9,777	--	7,130	--	--	--
Masters in Arts	5,290	11	6,312	6	5,049	4,264	3,655	5,459	3,309	4,166	6,489	6,261	7,336	6,885	4,785	6,258	6,822	6,550	5,858	5,760	3,030

Footnotes:

Note: Amounts in table do not include auxiliary fees.

(1) The tuition for students in 2nd year and higher increases in Management and Engineering programs.

(2) In Year one and two of a Nursing degree, students are required to complete 48 credits and usually enroll in an Arts or Science Undergrad Program. Years three and four, students are enrolled in the Nursing Program and are required to complete 81 credits to graduate. The tuition shown for Nursing is the average cost of the four years.

(3) The tuition for students in 2nd year and higher increases in Management program.

(4) Social Work and Occupational Therapy are offered only in French.

(5) Includes a \$1,000 Engineering Program Fee.

International Tuition Fees at Selected Universities (2011-12)
(fee shown is for entering student in an Arts Program)

	Tuition Fees			Dalhousie Rank ⁽²⁾ (#1 is the highest out of 14)
	Canadian Students	International Students	Differential	
Dalhousie University				
Undergrad	6,210	\$13,941	\$7,731	11
Graduate - Masters	6,573	\$11,919	\$5,346	9
Graduate - PhD	6,900	\$12,246	\$5,346	9
University of British Columbia ⁽¹⁾				
Undergrad	4,608	\$21,963	\$17,355	
Graduate - Masters	4,264	\$7,491	\$3,227	
Graduate - PhD	4,264	\$7,491	\$3,227	
University of Alberta				
Undergrad	5,195	\$18,058	\$12,863	
Graduate - Masters	3,655	\$7,311	\$3,656	
Graduate - PhD	3,655	\$7,311	\$3,656	
University of Calgary				
Undergrad	5,257	\$17,898	\$12,641	
Graduate - Masters	5,459	\$12,391	\$6,932	
Graduate - PhD	5,459	\$12,391	\$6,932	
University of Manitoba				
Undergrad	2,992	\$10,473	\$7,481	
Graduate - Masters	4,166	\$8,332	\$4,166	
Graduate - PhD	4,166	\$8,332	\$4,166	
McMaster University				
Undergrad	5,382	\$14,377	\$8,995	
Graduate - Masters	6,489	\$14,919	\$8,430	
Graduate - PhD	6,489	\$14,919	\$8,430	
University of Western Ontario				
Undergrad	5,391	\$16,771	\$11,380	
Graduate - Masters	6,261	\$14,490	\$8,229	
Graduate - PhD	6,261	\$14,490	\$8,229	
University of Toronto				
Undergrad	5,450	\$25,826	\$20,376	
Graduate - Masters	6,885	\$16,082	\$9,197	
Graduate - PhD	6,885	\$16,082	\$9,197	
Queen's University				
Undergrad	5,461	\$20,601	\$15,140	
Graduate - Masters	6,258	\$12,366	\$6,108	
Graduate - PhD	6,258	\$12,366	\$6,108	
Waterloo University				
Undergrad	5,462	\$18,654	\$13,192	
Graduate - Masters	6,822	\$16,674	\$9,852	
Graduate - PhD	6,822	\$16,674	\$9,852	
University of Ottawa				
Undergrad	5,421	\$17,080	\$11,659	
Graduate - Masters	6,550	\$16,002	\$9,452	
Graduate - PhD	6,550	\$16,002	\$9,452	
McGill University				
Undergrad	5,858	\$14,562	\$8,704	
Graduate - Masters	5,858	\$14,562	\$8,704	
Graduate - PhD	2,168	\$13,076	\$10,908	
University of New Brunswick				
Undergrad	5,682	\$12,632	\$6,950	
Graduate - Masters	5,760	\$9,648	\$3,888	
Graduate - PhD	5,760	\$9,648	\$3,888	
Memorial University				
Undergrad	2,550	\$8,800	\$6,250	
Graduate - Masters	3,030	\$3,936	\$906	
Graduate - PhD	2,049	\$2,661	\$612	

(1) Most International Students are eligible for a tuition rebate of \$1,067 per term.

(2) The rank is the same based on total fees and differential fee only.

Comparison of Law, Medicine and Dentistry Fees

Law Fees 2006-07 and 2011-12

	2006-07	2011-12	% change increase (decrease)
Dalhousie⁽¹⁾:			
Nova Scotia students (2011-12 \$12,866 net of \$1,283 automatic bursary)	11,666	11,583	-0.7%
Rank (1 is the highest)	3 of 15	8 of 15	
Other Canadian students (2011-12 \$12,866 net of \$261 automatic bursary)	11,666	12,605	8.0%
Rank (1 is the highest)	3 of 15	7 of 15	
Victoria	7,721	8,508	10.2%
UBC	9,364	10,338	10.4%
Alberta⁽²⁾⁽³⁾	8,840	9,977	12.9%
Calgary⁽³⁾	10,500	12,019	14.5%
Saskatchewan	6,840	8,490	24.1%
Manitoba⁽⁴⁾	8,475	8,705	2.7%
Western	10,530	15,472	46.9%
Windsor	9,180	13,478	46.8%
Toronto	17,280	25,389	46.9%
York	12,960	19,041	46.9%
Queens	9,678	14,220	46.9%
Ottawa	9,180	13,488	46.9%
McGill⁽⁵⁾	4,914	5,858	19.2%
UNB⁽⁶⁾	8,646	9,232	6.8%
Average (excluding Dal)	9,579	12,444	29.9%

The BAC has endeavored to gather information on tuition fees for professional programs at comparator universities. Internal policies and budgeting practices will vary by university and it is not possible to provide a comprehensive enumeration of all such policies and practices.

(1) In 2011-12, the Law auxiliary decreased from \$2,500 to \$500. The auxiliary fees are retained by the Faculty.

(2) There are program differential fees included for Law: \$4,000 for 2006-07 and \$4,436 in 2011-12.

(3) In March 2006, the Government of Alberta announced a grant to increase base funding for universities to rebate approved tuition increases in 2005-06 and 2006-07 so that students pay at 2004-05 fee rates. The tuition reported above has been adjusted for this rebate.

(4) 2006-07 does not reflect the Manitoba Government mandated 10% fee reduction applied to tuition fees when they were assessed. This 10% reduction was permanently applied to tuition in 2009-10. The Law tuition rate includes a \$4,000 surcharge in 2006-07 and a \$4,242 surcharge in 2011-12.

(5) Fees shown are for out of province students.

(6) Law includes a supplemental fee of \$3,550. The government of New Brunswick has imposed a tuition freeze at 2007-08 rates for years 2008-09, 2009-10 & 2010-11. In 2011-12 tuition increases were capped at \$200.

Comparison of Law, Medicine and Dentistry Fees

Medicine Fees 2006-07 and 2011-12

	2006-07	2011-12	Change increase (decrease)
Dalhousie:			
Nova Scotia students (2011-12 \$15,200 net of \$1,283 automatic bursary)	13,818	13,917	0.7%
Rank (1 is the highest)	6 of 13	7 of 13	
Other Canadian students (2011-12 \$15,200 net of \$261 automatic bursary)	13,818	14,939	8.1%
Rank (1 is the highest)	6 of 13	7 of 13	
UBC	14,280	15,766	10.4%
Alberta ⁽¹⁾⁽²⁾	10,388	11,755	13.2%
Calgary ⁽²⁾⁽³⁾	9,591	10,988	14.6%
Saskatchewan	11,036	12,921	17.1%
Manitoba	7,595	7,575	-0.3%
McMaster ⁽³⁾	11,411	16,256	42.5%
Western	15,149	19,139	26.3%
Toronto	16,531	18,977	14.8%
Queens	14,175	19,686	38.9%
Ottawa	14,630	19,567	33.7%
McGill ⁽⁴⁾	10,499	13,669	30.2%
Memorial	6,250	6,250	0.0%
Average (excluding Dal)	11,795	14,379	21.9%

The BAC has endeavored to gather information on tuition fees for professional programs at comparator universities. Internal policies and budgeting practices will vary by university and it is not possible to provide a comprehensive enumeration of all such policies and practices.

(1) There are program differential fees included for Medicine: \$4,000 in 2006-07 and \$4,436 in 2011-12

(2) In March 2006, the Government of Alberta announced a grant to increase base funding for universities to rebate approved tuition increases in 2005-06 and 2006-07 so that students pay at 2004-05 fee rates. The tuition reported above has been adjusted for this rebate.

(3) Medicine is a three year program, fee shown is total fee for three years divided by four.

(4) Fees shown are for out of province students.

Comparison of Law, Medicine and Dentistry Fees

Dentistry Fees 2006-07 and 2011-12

	2006-07	2011-12	Change increase (decrease)
Dalhousie :			
Nova Scotia students (2011-12 \$16,050 net of \$1,283 automatic bursary)	14,074	14,767	4.9%
Rank (1 is the highest)	6 of 8	7 of 8	
Other Canadian students (2011-12 \$16,050 net of \$261 automatic bursary)	14,074	15,789	12.2%
Rank (1 is the highest)	6 of 8	6 of 8	
UBC	14,280	15,766	10.4%
Alberta ⁽¹⁾⁽²⁾	17,194	19,699	14.6%
Saskatchewan ⁽³⁾	32,000	32,960	3.0%
Manitoba	13,595	18,412	35.4%
Western	18,468	27,135	46.9%
Toronto ⁽⁴⁾	19,386	28,485	46.9%
McGill ⁽⁵⁾	10,483	13,669	30.4%
Average (excluding Dal)	17,915	22,304	24.5%

The BAC has endeavored to gather information on tuition fees for professional programs at comparator universities. Internal policies and budgeting practices will vary by university and it is not possible to provide a comprehensive enumeration of all such policies and practices.

(1) Dentistry fee includes a Clinical fee and a Clinical Operations fee.

(2) In March 2006, the Government of Alberta announced a grant to increase base funding for universities to rebate approved tuition increases in 2005-06 and 2006-07 so that students pay at 2004-05 fee rates. The tuition reported above has been adjusted for this rebate.

(3) The top 15 Saskatchewan Dentistry students paid \$14,000 in 2006-07. All other students pay the fee indicated.

(4) Tuition for Dentistry includes library and laboratory supplies and services.

(5) Fees shown are for out of province students.

Comparison of Total Mandatory Fees for Four Year DDS program

Is this item included in the quoted fees from these Canadian Dentistry Programs?

	Dalhousie	McGill	Western ON	Toronto	Manitoba	Saskatchewan	Alberta	UBC
Total Mandatory Expenses	\$119,322.80	\$54,599.01	\$134,181.20	\$131,844.00	\$118,390.11	\$155,370.00	\$105,711.62	\$213,726.74
Includes: *See notes below		[1]					[2]	
Computer, Maintenance, Staff Support (mandatory laptop, didactic & clinic information system)	YES	NO	NO	NO *	NO *	NO	NO *	NO
VitalSource Electronic Textbook Library and Software (no other texts/manuals required; includes clinic information system -AxIUm)	YES	NO	NO	NO	YES *	NO	YES	NO
Two Electronic Drug Databases	YES	NO	NO	NO	YES/NO (library link)	NO	YES	NO
All Dental Laboratory Fees (appliances for patients/preclinical teeth/cases)	YES	YES	YES	YES	YES	YES	YES	YES
Pre-Clinical Equipment (lockers, articulator, bp cuff)	YES	YES	YES	YES	YES	YES	YES	YES
Preclinical Supplies (including magnification loupes, clinic jackets and laundry) (phantom head teeth, course manuals, article copies)	YES	YES *	YES *	YES	YES *	YES *	YES *	YES
Clinic Equipment (all patient care sterilized items, handpieces)	YES	YES	YES	YES *	YES	YES	YES	YES
Clinic Supplies (including student/patient voice-mail/e-mail interface)	YES	NO	YES	YES	NO	NO	YES	YES
What costs are in place in addition to published mandatory fees? (see *)		photocopy costs for some courses	textbooks (\$1700.00+/year) magnification loupes & light (optional - \$1200.00)	mandatory laptop computer books and supplies (approx. \$2000.00/year) optional magnification loupes & light (appx. \$1200.) additional pre-clinic/clinic experiences for students who purchase supplies Opt out for refund: laundry models, phan.heads	must purchase clinic jacket laptop optional* (computers at clinic workstations and 24-hr. computer lab; all textbooks are electronic; most purchase a computer)	must purchase clinic attire laptop requested each student pays \$300-\$400 for additional practice teeth additional pre-clinic/clinic experiences for students who purchase supplies	mandatory laptop computer optional magnification loupes & light (appx. \$1200.)	magnification loupes& light (appx. \$1200.)

[1] McGill is affiliated with a hospital, therefore, the dental school clinic costs are subsidized by the provincial health care system.

[2] Alberta "tuition" includes all mandatory fees, including VitalSource electronic library; with the exception of Dental Kit fees

Tuition Revenue as a Percentage of Costs by Faculty 2011-12
(thousands of dollars)

	Total	Architecture	Arts and Social Sciences	Computer Science	Dentistry	Engineering	Health Professions	Law	Management Science	Medicine	Science
Direct Faculty Costs	178,099	4,374	21,504	5,949	9,370	17,745	24,372	10,350	12,289	39,988	32,156
<i>(includes Faculty operating and Endowment budgets and Faculty specific allocations from Non Space, Student Assistance, DFA Travel etc.)</i>											
Costs to be Allocated:											
Square Footage Occupied as a % of Total Faculty Square Footage	41,465	1,229	3,091	1,271	3,093	6,194	3,397	2,428	1,584	7,617	11,561
<i>Costs allocated on this basis include: Facilities Renewal Energy, Water, Taxes and Insurance, Facilities Management</i>											
Faculty Expenditures as a % of Total Faculty Expenditures	24,795	388	1,727	590	1,232	2,109	2,669	925	1,460	8,937	4,757
<i>Costs allocated on this basis include: Communications and Marketing, External Relations, Financial Services President's Office, General University, Senate, Board, Contingency and Continuing Education</i>											
Library Acquisitions as a % of Total Library Acquisitions	19,028	450	3,933	345	240	1,798	1,198	486	805	3,356	6,417
<i>Costs allocated on this basis include: University Libraries (except Law which is part of the Faculty of Law)</i>											
Enrolment	15,644	355	2,826	543	275	1,901	2,880	427	2,250	882	3,306
<i>Costs allocated on this basis include: Convocations, Registrar's Office, Student Services, Varsity, Graduate Studies</i>											
% of Scholarship and Bursary budget allocated to Faculty Students	22,760	336	3,926	659	409	2,390	3,832	844	1,467	1,548	7,348
<i>Costs allocated on this basis include: Operating, Nova Scotia Bursary and Endowment Scholarship budgets (excludes Student Employment Program and direct allocation amounts which have been added to Direct Faculty Budgets)</i>											
Other Distribution Basis	23,921	444	652	850	690	3,231	2,940	932	2,068	5,246	6,866
<i>Costs allocated to specific Faculties on usage basis</i>											
Total Expenditures by Faculty (Direct and Allocated)	325,711	7,575	37,660	10,207	15,309	35,368	41,288	16,392	21,925	67,574	72,412
Tuition Fees (excludes international differential and facilities renewal)	105,549	2,337	17,892	2,326	2,688	12,921	17,008	6,717	8,447	10,544	24,669
Tuition Fees as a percentage of Direct and Allocated Costs	32%	31%	48%	23%	18%	37%	41%	41%	39%	16%	34%

Dahousie University
Application and Registration from Applications Statistics for Selected Years

	Applications Received	Registered from Applications (Dec 1)	% Registered from Applications
2011-12			
Bachelor of Laws and Juris Doctor	1,697	155	9.1%
Doctor of Dental Surgery	277	36	13.0%
Doctor of Medicine	739	102	13.8%
Graduate programs	5,059	1,274	25.2%
Other Undergraduate programs	16,341	4,278	26.2%
	24,113	5,845	24.2%
2010-11			
Bachelor of Laws and Juris Doctor	1,662	191	11.5%
Doctor of Dental Surgery	284	41	14.4%
Doctor of Medicine	879	115	13.1%
Graduate programs	4,644	1,330	28.6%
Other Undergraduate programs	15,113	4,416	29.2%
	22,582	6,093	27.0%
2009-10			
Bachelor of Laws and Juris Doctor	1,412	154	10.9%
Doctor of Dental Surgery	266	30	11.3%
Doctor of Medicine	787	117	14.9%
Graduate programs	4,314	1,426	33.1%
Other Undergraduate programs	13,850	4,140	29.9%
	20,629	5,867	28.4%
2005-06			
Bachelor of Laws and Juris Doctor	1,374	162	11.8%
Doctor of Dental Surgery	240	35	14.6%
Doctor of Medicine	565	98	17.3%
Graduate programs	4,016	1,137	28.3%
Other Undergraduate programs	11,160	3,872	34.7%
	17,355	5,304	30.6%
2001-02			
Bachelor of Laws and Juris Doctor	974	159	16.3%
Doctor of Dental Surgery	151	34	22.5%
Doctor of Medicine	369	88	23.8%
Graduate programs	3,771	1,113	29.5%
Other Undergraduate programs	9,238	4,053	43.9%
	14,503	5,447	37.6%