

2012 —
2013

Dalhousie University
**Operating
Budget**

Published June 2012



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2012-13 Budget at a Glance

The recommended operating budget for 2012-13 includes revenues and expenditures each of \$330.9 million. 2012-13 marks a quarter century of balanced budgets at Dalhousie. Base operating revenues and expenditures are budgeted to increase by \$5.2 million (1.6%).

REVENUES

- Provincial Operating Grant to decrease by \$4.9 million and the Nova Scotia Student Bursary Grant will increase by \$350,000
- Tuition revenue to increase by \$8.4 million as a result of:
 - Enrolment changes:
 - better than budgeted enrolment experience in 2011-12 (\$3.5 million)
 - Enrolment expansion in Medicine and Nursing programs (\$350,000)
 - Tuition increases totalling \$4.6 million
 - Annualization of 2011-12 fee increases
 - 3% increases in tuition fees for most programs for both Canadian and International students
 - Differential increases for LLB, MD and DDS programs
- Facilities renewal fee increase of 3% to support increased expenditures on renewal projects.

EXPENDITURES

Strategic Initiatives

- \$4.7 million for strategic initiatives expenditures as follows:

○ Base budget adjustments to Faculties/units	<u>\$1.3</u>
○ One-time only allocations to Faculties/units	0.9
○ Available for priority project allocations	<u>2.5</u>
Total	<u>\$4.7</u>

Student Assistance

- Increase of \$750,000 in student assistance as follows:
 - \$400,000 in increased Endowment spending (including Faculty-based student assistance)
 - \$350,000 provincial bursary program

Provision for Compensation

- Annual salary, benefit and pension adjustments (\$6.5 million)

Utilities

- Lower heating fuel costs partially offset by expected increases in Electricity and Water rates result in an overall decline in this budget line of \$300,000.

Faculties and Units:

- Base reductions from budget units of \$5.9 million.
- ERBA increase of \$1.9 million to be distributed to Faculties.

Introduction

The Budget Advisory Committee (BAC) issued two reports containing information and recommendations leading to a balanced Operating Budget Plan for 2012-13. The following are the major background factors that have been discussed in these reports and taken into consideration in developing the recommendations contained in the BAC's final report for 2012-13 (BAC XLVIII -An Operating Budget Plan for 2012-13):

Government Funding

The Province of Nova Scotia has confirmed that for the second consecutive year operating grants to universities will decrease. (4% in 2011-12 and 3% in 2012-13 for reductions totaling 7% of 2010-11 base). The new Memorandum of Understanding between the Province and Nova Scotia Universities covers the period 2012-13 to 2014-15 makes no commitment on funding levels during the period of the MOU.

Tuition Fee Increases

The MOU confirmed that universities would be able to increase tuition fees to a maximum of 3% for 2012-13. Fees for Law, Medicine and Dentistry programs and International fees are exempted from the 3% cap.

Enrolment

Dalhousie has enjoyed enrolment growth in recent years but views are mixed on enrolment prospects in the years ahead. Demographic trends indicate a decline in entering classes from high school but the size and shape of labour markets is changing and there is interest by international students in attending Canadian universities. This budget is based on a conservative approach and assumes no increase in enrolment for 2012-13.

Cost of Compensation

Contracts with two major employee groups are now settled and estimates have been developed for 2012-13 based on the terms of these agreements as well as for other employee groups. The Province has granted the University permanent relief from solvency payment requirements of the Pension Benefit Act (the regulations are not yet available). The provision for compensation costs in this budget provides estimates for total compensation including salary, benefits and pension for 2012-13.

Strategic Initiatives

Since 2003-04 the University has been allocating funds to strategic priority areas in order to advance the overall strategic objectives of the University. 2012-13 is the second year of reductions to government grants which have necessitated larger than normal Faculty and budget reductions. Following the advice of the BAC the budget does not impose a further reduction on Faculty and Unit budgets by increasing funding for strategic initiatives in 2012-13. However, \$4.7 million in funding was allocated to **one-time** initiatives in 2011-12 and remains available to fund initiatives in 2012-13.

The synopsis in the table below provides a breakdown of the major revenue sources and expenditure components for the 2012-13 recommended operating budget compared with 2011-12, 2010-11 and 2004-05 (the year before the first MOU was signed).

Budget Revenue and Expenditures for 2012-13, 2011-12, 2010-11 and 2004-05

	2012-13		2011-12		2010-11		2004-2005	
	\$	%	\$	%	\$	%	\$	%
REVENUES								
N.S. Government grants	179,567	54.3%	184,120	56.5%	190,241	59.9%	107,549	49.5%
Tuition	120,396	36.4%	111,980	34.4%	100,148	31.5%	86,431	39.8%
Other	30,964	9.4%	29,610	9.1%	27,332	8.6%	23,237	10.7%
	<u>330,927</u>	<u>100.0%</u>	<u>325,710</u>	<u>100.0%</u>	<u>317,721</u>	<u>100.0%</u>	<u>217,217</u>	<u>100.0%</u>
EXPENDITURES								
Compensation	241,079	72.8%	233,514	71.7%	232,950	73.3%	176,241	81.1%
Student Assistance	25,189	7.6%	24,820	7.6%	24,024	7.6%	11,990	5.5%
Energy, Water, Taxes and Insurance	15,238	4.6%	15,550	4.8%	14,836	4.7%	9,024	4.2%
Campus Renewal	22,630	6.8%	20,940	6.4%	17,684	5.6%	6,900	3.2%
Strategic Initiatives (one-time portion)	2,508	0.8%	4,738	1.5%	4,798	1.5%	n/a	
Library Costs	6,520	2.0%	6,520	2.0%	6,511	2.0%	5,402	2.5%
Other Costs (net of unit revenues)	21,710	6.6%	19,628	6.0%	16,918	5.3%	7,660	3.5%
ERBA to Faculties *	1,922	0.6%						
Budget Reductions *	(5,869)	-1.8%						
	<u>330,927</u>	<u>100.0%</u>	<u>325,710</u>	<u>100.0%</u>	<u>317,721</u>	<u>100.0%</u>	<u>217,217</u>	<u>100.0%</u>

* 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 over this eight year period. Nova Scotia Government Grants had increased from 49.5% to 59.9% of operating revenue by 2010-11 (the last year of regular government grant increases and frozen tuition fees). In the last two years the Province has confirmed reductions in funding for Universities, reducing the percentage of revenue from government grants to 56.5% in 2011-12 and 54.3 % in 2012-13. Tuition revenue had dropped from 39.8% to 31.5% of total revenue in 2010-11 as a result of the Province's plan to reduce tuition costs for students. This percentage increased to 34.4% in 2011-12 and 36.4% in 2012-13 due to enrolment growth and increases in tuition fees permitted by the government.

The schedule also highlights important shifts in expenditures since 2004-05 as a result of strategic initiatives investment in areas such as student assistance and facilities renewal. There has also been a decrease in the share of the budget devoted to compensation costs.

Key Components of the 2012-13 Operating Budget

The BAC XLVIII Report details a plan including recommendations to the President for a balanced operating budget for the University in 2012-13.

1. REVENUES

a) Government Grant

Between 2008 and 2011 the MOUs between Nova Scotia universities and the Provincial Government allowed for increased operating grants. In contrast, Dalhousie's operating grant has been reduced by 7% (\$11.7 million) over the last two years (2011-12 and 2012-13). In 2012-13 the reduction in operating grant funding is \$4.9 million.

The Province has indicated that the Nova Scotia Student Bursary Program will continue in 2012-13 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 2012-13 reflects funding for the program and the offsetting expenditure based on 2011-12 experience.

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 \$6,275,000 for 2012-13. This revenue source is used to support the indirect costs of research that are embedded in the operating budget of the University.

c) Investment Income

- (i) Endowment – Endowment income of \$19.9 million is included in this year's budget. The University's endowment spending policy allows for increased spending of 3.1% for most endowments in 2012-13. The expenditure budget also includes spending allocations for new endowments and operating budget supplements totaling \$700,000 for 2012-13. 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 2012-13 assumes a \$300,000 decline in investment earnings based on projected cash balances and current interest rates.

d) Tuition Revenues

In each year since 2005-06 the Province of Nova Scotia has either frozen tuition fees or capped the rate of increase. Since 2007-08 Nova Scotia students have also benefitted from the phase in of a new provincial bursary support program (2012-13 \$1,283 for Nova Scotia students and \$261 for other Canadian students) which is applied to reduce net tuition cost to students.

In 2012-13 there continue to be some restrictions on tuition increases. For Canadian and International students in most programs tuition will increase by 3 %. In accordance with the approved fee schedule for 2012-13 increases for law (5%), medicine (6%) and dentistry (6%) have also been implemented.

Enrolment changes are the second variable in determining the tuition revenue budget. The 2012-13 budget includes a \$3.5 million increase to reflect higher than budget

enrolment in 2011-12. The budget for 2012-13 includes no general growth in enrolment for fall 2012 except for some modest increases for planned expansions in Medicine and Nursing programs. The tuition revenue budget for 2012-13 will increase by \$8.4 million as a result of enrolment changes and the approved fee adjustments.

e) **Facilities Renewal Fee**

The Facilities Renewal fee will increase by 3% from \$75 to \$77.25 per term for full-time students in 2012-13. The enrolment growth in 2011-12 together with the fee rate adjustment will result in increased facilities renewal fee revenue of \$460,000. These funds will be devoted to support annual spending on facilities renewal projects (e.g. classroom upgrades, major structural and systems repairs to academic buildings, etc.)

2. **EXPENDITURES**

a) **General Operating Expenditure**

- i. **Non-space Equipment** – The 2012-13 budget for teaching and other equipment will remain frozen at the 2011-12 level of \$2,533,000.
- ii. **Scholarships, Bursaries and Student Assistance** – New endowments in specific Faculties will provide increased assistance for students in these Faculties of \$400,000 in 2012-13.

The Nova Scotia Student Bursary Program will grow by \$350,000 due to the increased enrolment experienced in 2011-12.

It should be noted that the assistance program is under review and this review will inform the distribution of student assistance funding in 2013-14 and beyond.

iii. **Campus Renewal**

Annual

- Annual facilities maintenance will increase by \$460,000 in 2012-13 as a result of increased facilities renewal fee revenue. (see 1e) above) In addition the \$1.86 million operating surplus in 2011-12 has been appropriated for use on priority facilities projects in 2012-13.

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 \$1.24 million is comprised of a Strategic Initiative allocation of \$874,000 for academic program space leases and \$356,000 for space costs associated with the expansion of the undergraduate medicine and nursing programs.

- iv. **Strategic Initiatives** – The BAC has recommended no change from the Strategic Initiatives budget of \$4.7 million in 2011-12 (\$3.16 million that was allocated for one-time facilities and infrastructure projects in 2011-12, \$1.6 million was allocated for one-time academic and service initiatives in Faculties and units and is returned to this line in 2012-13). The \$4.7 million continues to be available for 2012-13.

The following is a summary of the initiatives for 2012-13:

- Research and Academic Strengths – Includes a wide range of academic program initiatives in the Faculties of Arts and Social Science, Science, Engineering, Management, Medicine and Dentistry and Graduate Studies
- Enrich Student Experience – resources to improve technology for learning, to provide for an additional writing advisor, international student advising, and to improve success of first year students.
- Strengthen Enrolment – Additional staff support in graduate studies, communications and marketing, and international relations to strengthen enrolment.
- Campus Renewal – \$874,000 for leased space for Academic programs and resources to improve waste management on campus
- Renew Human Resources - Additional staff resources are being added to Environmental Health and Safety, Human Resources, the International Office and Legal Services.
- Philanthropic Support – this area has received increased support in recent years and hence no additional funds will be allocated in 2012-13

Appendix A provides the 2012-13 allocations as well as a history of operating budget strategic initiatives allocations by unit/expenditure category for the period 2003-04 to 2012-13 inclusive.

The Strategic Initiatives budget line of \$2.5 million in the general operating expenditure section is available for priority projects in 2012-13 and can be redeployed in future years to address budget priorities at that time.

- v. Energy, Water, Taxes & Insurance – Lower heating costs are partially offset by expected increases for electricity and water resulting in a net reduction on this budget line.

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 throughout the year. The endowment management expense for 2012-13 is based on a forward looking projection of market value and hence a small increase has been budgetted. The actual expenses are recovered in full from endowment earnings.
- vii. Contingency – The annual provision for contingencies is budgetted at \$1.6 million and represents less than 0.5% of the budget.

b) **Responsibility Centre Expenditures**

Appendix B to this report provides a detailed continuity of the adjustments applied to Faculty and unit budgets to arrive at the 2012-13 allocation. These allocations are summarized below:

- i. Faculty and Unit Budgets – Faculty and 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 2012-13 the ERBA formula will distribute \$1.9 million of increased tuition revenue. ERBA operates on a lag-year basis and the adjustments for 2012-13 are calculated on the basis of the enrolment changes that occurred in 2011-12. Appendix C is a summary of ERBA adjustments for 2012-13 with historical information for the period of 2003-04 to 2011-12 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.

Kings Transfer

This budget line represents the net transfer to Dalhousie for teaching services provided to Kings students. This budget line has been increased based on current enrolments of Kings students in Dalhousie classes

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 and yet to be negotiated, and for non-unionized employees. The budget includes a provision for the annualization of 2011-12 salary adjustments and pension and benefit costs for 2012-13.

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 bottom line for the group is \$344,000 including funding of \$247,000 from an endowment to support the operations of Housing and Conference Services and funding of \$97,000 for enhanced services in the Residence Life area. (Detailed information on Ancillary budgets is contained in Appendix E).

DALHOUSIE UNIVERSITY
2012-13 RECOMMENDED OPERATING BUDGET- SUMMARY
(\$ 000's omitted)

	2011-12 Actual ⁽¹⁾	2011-12 Final Budget	2012-13 Recommended Budget	
<u>REVENUE</u>				
Government Grants				
Operating	171,033	171,030	166,123	
Nova Scotia Student Bursary Program	9,454	9,100	9,454	
Enrolment Expansion	2,940	2,940	2,940	
Facilities/Space	1,000	1,000	1,000	
Targeted	50	50	50	
	<u>184,477</u>	<u>184,120</u>	<u>179,567</u>	
Federal Indirect Costs of Research Grant	6,511	6,310	6,275	
Investment				
Endowment	19,295	18,730	19,959	
Operating (net of bank and finance charges)	2,252	2,400	2,100	
Tuition Fees	115,329	111,980	120,396	
Facilities Renewal Fee	2,444	2,170	2,630	
	<u>330,308</u>	<u>325,710</u>	<u>330,927</u>	
<u>GENERAL OPERATING EXPENDITURES</u>				
Non-Space Equipment	2,533	2,533	2,533	
Scholarships, Bursaries and Student Assistance				
Operating	10,414	10,155	10,155	
Nova Scotia Bursary Program	9,454	9,100	9,454	
Endowment	5,285	5,565	5,580	
Campus Renewal				
Annual Facilities Maintenance	15,614	14,840	15,300	
Long Term	6,100	6,100	7,330	
Strategic Initiatives- One time allocations	3,160	3,160	2,508	
Energy, Water, Taxes & Insurance (net of recoveries)	15,550	15,550	15,238	
Endowment Management Expense	2,305	2,400	2,501	
Contingency	2,294	1,600	1,600	
	<u>72,709</u>	<u>71,003</u>	<u>72,199</u>	
<u>RESPONSIBILITY CENTRE EXPENDITURES</u>				
Academic	192,353	193,308	192,122	197,522
Academic Support	11,522	11,481	10,761	10,911
Administration	25,519	25,722	25,213	25,763
General	1,098	1,070	1,100	1,100
Facilities Management	16,861	16,734	16,707	16,907
Student Services	6,057	6,055	5,981	6,181
Provision for Compensation Adjustments			6,500	
	<u>253,410</u>	<u>254,370</u>	<u>258,384</u>	<u>258,384</u>
TOTAL GENERAL OPERATING EXPENDITURES	<u>72,709</u>	<u>71,003</u>	<u>72,199</u>	
TOTAL OPERATING EXPENDITURES	<u>326,119</u>	<u>325,373</u>	<u>330,583</u>	
NET ANCILLARY EXPENDITURES	<u>329</u>	<u>337</u>	<u>344</u>	
TOTAL EXPENDITURES	<u>326,448</u>	<u>325,710</u>	<u>330,927</u>	
TOTAL SURPLUS (DEFICIT) FOR THE YEAR	<u>1,860</u>	-	-	

(1) 2011-12 actual results are presented for information, further detail on 2011-12 is available in the report: 2011-12 Operating Budget vs. Actual Results.

DALHOUSIE UNIVERSITY
2012-13 RECOMMENDED OPERATING BUDGET - DETAIL
(\$000's omitted)

	2011-12 Final Budget	2012-13 Recommended Budget
<u>ACADEMIC</u>		
Architecture and Planning	4,257	4,199
Arts and Social Sciences	20,536	19,802
Computer Science	5,911	5,842
Dentistry	9,266	9,033
Engineering	17,393	17,062
Graduate Studies	1,811	1,784
Health Professions	23,696	24,193
Law	10,215	10,006
Management	12,075	11,841
Medicine	39,610	39,537
Science	31,136	31,116
University Library	13,335	13,103
College of Continuing Education	914	916
College of Sustainability	1,203	1,244
Centres, Institutes & Special Projects	1,785	1,769
Technical Co-op Education & Career Services	613	606
Faculty Related Costs	2,013	2,026
Kings' Transfer	(3,127)	(3,327)
Academic Initiatives	666	1,370
Subtotal Academic	193,308	192,122
Provision for Compensation Adjustments (estimated)		5,400
Academic including the provision for compensation adjustments		197,522
<u>ACADEMIC SUPPORT</u>		
IT Initiatives	258	237
Art Gallery	168	166
Centre for Learning and Teaching	1,204	1,180
Information Technology Services	10,006	9,333
Printing Centre	(155)	(155)
Subtotal Academic Support	11,481	10,761
Provision for Compensation Adjustments (estimated)		150
Academic Support including the provision for compensation adjustments		10,911

DALHOUSIE UNIVERSITY
2012-13 RECOMMENDED OPERATING BUDGET - DETAIL
(\$000's omitted)

	2011-12 Final Budget	2012-13 Recommended Budget
<u>ADMINISTRATION</u>		
Administrative Initiatives	-	519
Application Fees	(1,040)	(1,195)
Communications and Marketing	2,636	2,393
Environmental Health and Safety Office	722	633
External Relations	5,229	5,081
Financial Services	4,311	4,218
Human Resources	2,846	2,734
Institutional Analysis and Research	596	584
Inter-University Services	93	95
President's Office	3,451	3,373
Registrar & Admissions	4,690	4,632
Research Services	1,392	1,363
University Secretariat / Internal Audit	796	783
Subtotal Administration	25,722	25,213
Provision for Compensation Adjustments (estimated)		550
Administration including the provision for compensation adjustments		25,763
<u>GENERAL</u>	1,070	1,100
Provision for Compensation Adjustments (estimated)		-
General including the provision for compensation adjustments		1,100
<u>FACILITIES MANAGEMENT</u>	16,734	16,707
Provision for Compensation Adjustments (estimated)		200
Facilities Management including the provision for compensation adjustments		16,907

DALHOUSIE UNIVERSITY
2012-13 RECOMMENDED OPERATING BUDGET - DETAIL
(\$000's omitted)

	2011-12 Final Budget	2012-13 Recommended Budget
<u>STUDENT SERVICES</u>		
Awards Office & Student Services Centre -Sexton	394	393
Counselling	1,145	1,145
Student Support Services and Vice President's Office	3,869	3,754
Student Health	92	93
Varsity, Intramurals & Clubs	555	554
Student Services Initiatives	-	42
Subtotal Student Services	6,055	5,981
Provision for Compensation Adjustments (estimated)		200
Student Services including the provision for compensation adjustments		6,181
<u>ANCILLARIES</u>		
Dalhousie Arts Centre	324	324
Dalplex and Arena	181	181
Food Services	(85)	(85)
Personal Computer Purchase Centre	-	-
Residence Life	1,211	1,211
University Bookstore	(283)	(283)
University Housing	(1,011)	(1,004)
Total Ancillaries	337	344

Funding Allocations by Strategic Focus Areas - 2012-13
 (and cumulative allocations for ten years from 2003-04)
 (000's of dollars)

	<u>Research & Academic Strengths</u>	<u>Enrich Student Experience</u>	<u>Strengthen Enrolment</u>	<u>Campus Renewal</u>	<u>Renew Human Resources</u>	<u>Philanthropic Support</u>	<u>Total 2012-13 ⁽¹⁾</u>	<u>Cumulative Base 2003-04 to 2012-13 ⁽²⁾</u>
Base Allocations								
Academic	520	110	63				693	6,910
Academic Support		79					79	1,609
Administrative & General	60		166	40	253		519	7,372
Facilities Management				30			30	2,110
Student Services		42					42	2,059
Facilities Renewal				874			874	11,112
Student Assistance							-	2,914 ⁽³⁾
Total 2012-13 ⁽¹⁾	580	231	229	944	253	-	2,237	
Cumulative to 2012-13 ⁽²⁾	7,098	4,451	5,383	13,262	2,012	1,880		34,086

One time allocations for high priority projects

<u>2,508</u>	<u>2,508</u>
<u><u>4,745</u></u>	<u><u>36,594</u></u>

Notes:

(1) 2012-13 includes one time as well as base allocations.

(2) For the prior years the cumulative balances exclude one- time funds that have been reallocated.

(3) In addition to the amounts shown, the Student Assistance budget has increased by \$9.6 million dollars over this period. This includes \$9.4 million or the provincially funded Nova Scotia Bursary program, increases related to the endowment portion of the budget, general inflationary increases and base funding for other student assistance requirements and initiatives.

DALHOUSIE UNIVERSITY
2012-13 RECOMMENDED OPERATING BUDGET - CONTINUITY
(\$000's omitted)

	2011-12 Final Budget	Adjustments						2012-13 Recommended Budget
		Budget Reduction	ERBA	Return Strategic Initiative Allocations	2011-12 Strategic Initiative Allocations	2012-13 Strategic Initiative Allocations	Endowment Change ⁽¹⁾	
ACADEMIC								
Architecture and Planning	4,257	(113)	53			(1)	3	4,199
Arts and Social Sciences	20,536	(519)	(63)	(270)		116	2	19,802
Computer Science	5,911	(152)	183			(111)	11	5,842
Dentistry	9,266	(247)	(35)			25	24	9,033
Engineering	17,393	(450)	114	(50)		29	26	17,062
Graduate Studies	1,811	(31)	(48)	(5)		3	54	1,784
Health Professions	23,696	(623)	939			138	43	24,193
Law	10,215	(214)	(156)			149	12	10,006
Management	12,075	(309)	65			10		11,841
Medicine	39,610	(914)	73			680	88	39,537
Science	31,136	(773)	734	(55)		43	31	31,116
University Library	13,335	(157)		(100)		10	15	13,103
College of Continuing Education	914					2		916
College of Sustainability	1,203	(33)	63			-	11	1,244
Centres, Institutes & Special Projects	1,785	(25)				8	1	1,769
Technical Co-op Education & Career Services	613	(13)					6	606
Faculty Related Costs	2,013						13	2,026
Kings' Transfer	(3,127)						(200)	(3,327)
Academic Initiatives	666				693		11	1,370
Subtotal Academic	193,308	(4,573)	1,922	(480)	693	1,101	151	192,122
Provision for Compensation Adjustments (estimated)								5,400
Academic including the provision for compensation adjustments								197,522
ACADEMIC SUPPORT								
Academic Support Initiatives	258			(100)	79			237
Art Gallery	168	(3)				1		166
Centre for Learning and Teaching	1,204	(26)				-	2	1,180
Information Technology Services	10,006	(193)		(490)			10	9,333
Printing Centre	(155)							(155)
Subtotal Academic Support	11,481	(222)	-	(590)	79	1	12	10,761
Provision for Compensation Adjustments (estimated)								150
Academic Support including the provision for compensation adjustments								10,911

(1) The negative adjustments on certain lines in the Endowment budget reflect the change in responsibility for some endowments according to their terms.

(2) Other adjustments include : An increase in the transfer from King's for teaching services based on current enrolments and an increase in the Graduate Studies budget for staff costs (see note 1 on page 2 of this appendix)

DALHOUSIE UNIVERSITY
2012-13 RECOMMENDED OPERATING BUDGET - CONTINUITY
(\$000's omitted)

	2011-12 Final Budget	Adjustments				2012-13 Recommended Budget
		Budget Reduction	Return Strategic Initiative Allocations	2011-12 Strategic Initiative Allocations	2012-13 Strategic Initiative Allocations	
ADMINISTRATION						
Administrative Initiatives	-			519		519
Application Fees	(1,040)				(155)	(1,195)
Communications and Marketing	2,636	(53)	(207)		17	2,393
Environmental Health and Safety Office	722	(14)	(79)		4	633
External Relations	5,229	(112)	(75)		39	5,081
Financial Services	4,311	(93)				4,218
Human Resources	2,846	(58)	(57)		3	2,734
Institutional Analysis and Research	596	(13)			1	584
Inter-University Services	93				2	95
President's Office	3,451	(78)	(7)		7	3,373
Registrar & Admissions	4,690	(108)	(74)		124	4,632
Research Services	1,392	(29)				1,363
University Secretariat / Internal Audit	796	(17)			4	783
Subtotal Administration	25,722	(575)	(499)	519	46	25,213
Provision for Compensation Adjustments (estimated)						550
Administration including the provision for compensation adjustments						25,763
GENERAL	1,070	(24)			54	1,100
Provision for Compensation Adjustments (estimated)						-
General including the provision for compensation adjustments						1,100
FACILITIES MANAGEMENT	16,734	(359)		30	302	16,707
Provision for Compensation Adjustments (estimated)						200
Facilities Mangement including the provision for compensation adjustments						16,907

(1) Other adjustments include : a) budget transfers if \$180,000 to Facilities Management for the Sustainability Office and \$60,000 to support energy management from the Utilities budget. b) increase in application fee revenue based on recent experience. Directly offsetting this increase are adjustments to the Graduate Studies and Registrar's Office budgets for staff support.

DALHOUSIE UNIVERSITY
2012-13 RECOMMENDED OPERATING BUDGET - CONTINUITY
(\$000's omitted)

	2011-12 Final Budget	Budget Reduction ⁽¹⁾	Return 2011-12 Strategic Initiative Allocations	2012-13 Strategic Initiative Allocations	Endowment Change	Non Salary Increase	2012-13 Recommended Budget
STUDENT SERVICES							
Awards Office & Student Services Centre -Sexton	394	(1)					393
Counselling	1,145						1,145
Student Support Services and Vice President's Office	3,869	(106)	(16)			7	3,754
Student Health	92					1	93
Varsity, Intramurals & Clubs	555	(9)			4	4	554
Student Services Initiatives	-			42			42
Subtotal Student Services	6,055	(116)	(16)	42	4	12	5,981
Provision for Compensation Adjustments (estimated)							200
Student Services including the provision for compensation adjustments							6,181
ANCILLARIES							
Dalhousie Arts Centre	324						324
Dalplex and Arena	181						181
Food Services	(85)						(85)
Personal Computer Purchase Centre	0						-
Residence Life	1,211						1,211
University Bookstore	(283)						(283)
University Housing	(1,011)				7		(1,004)
Total Ancillaries	337	-	-	-	7	-	344

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

Dalhousie University
Summary of Enrolment Related Budget Allocations 2003-04 to 2012-13
 (000's)

Faculty	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	Cumulative Distributions 2003-04 to 2012-13
Architecture and Planning	172	136	119	49	(97)	57	28	8	(55)	53	470
Arts and Social Sciences	1,081	997	111	6	(134)	(660)	(255)	322	235	(63)	1,640
Computer Science	78	(242)	(398)	(349)	(122)	35	27	(19)	297	183	(510)
Dentistry	8	(3)	7	(1)	6	1	(4)	56	(64)	(35)	(29)
Engineering	487	8	52	62	24	0	30	623	813	114	2,213
Graduate Studies	0	36	43	27	19	(10)	30	(4)	(32)	(48)	61
Health Professions	374	199	192	75	502	157	88	173	566	939	3,265
Law	22	26	87	17	(128)	4	75	35	119	(156)	101
Management	189	251	527	(92)	94	83	64	154	394	64	1,728
Medicine	189	29	28	(9)	(135)	11	(14)	119	154	73	445
Science	907	706	(65)	(312)	(354)	(119)	(17)	604	1,201	734	3,285
College of Sustainability	0	0	0	0	0	0	0	329	177	64	570
	3,507	2,143	703	(527)	(325)	(441)	52	2,400	3,805	1,922	13,239

DALHOUSIE UNIVERSITY
Supplementary Budget Information for Expenditure Areas
and Responsibility Centres with an Endowment Supported Component
(\$'000'S omitted)

	2011-12 Budget			2012-13 Budget		
	Operating	Endowment	Total	Operating	Endowment	Total
General						
Scholarships	10,155	5,565	15,720	10,155	5,580	15,735
Endowment Management Expense		2,400	2,400		2,501	2,501
Responsibility Centres						
Architecture and Planning	4,212	45	4,257	4,155	44	4,199
Arts and Social Sciences	19,668	868	20,536	18,818	984	19,802
Computer Science	5,643	268	5,911	5,685	157	5,842
Dentistry	9,182	84	9,266	8,924	109	9,033
Engineering	16,741	652	17,393	16,381	681	17,062
Graduate Studies	1,445	366	1,811	1,415	369	1,784
Health Professions	23,330	366	23,696	23,689	504	24,193
Law	8,637	1,578	10,215	8,279	1,727	10,006
Management	11,586	489	12,075	11,342	499	11,841
Medicine	35,808	3,802	39,610	35,055	4,482	39,537
Science	28,820	2,316	31,136	28,757	2,359	31,116
College of Sustainability	1,198	5	1,203	1,239	5	1,244
University Library	13,147	188	13,335	12,905	198	13,103
College of Continuing Education	860	54	914	860	56	916
Centres, Institutes & Special Projects	1,769	16	1,785	1,745	24	1,769
Art Gallery	151	17	168	148	18	166
Centre for Learning and Teaching	1,203	1	1,204	1,179	1	1,180
Varsity, Intramurals & Clubs	445	110	555	440	114	554
University Housing	(1,251)	240	(1,011)	(1,251)	247	(1,004)
Total before Provision for Compensation Costs 2012-13	192,749	19,430	212,179	189,920	20,659	210,579
Estimated Provision for Compensation Costs 2012-13						5,405
Total including Provision for Compensation Costs	192,749	19,430	212,179	189,920	20,659	215,984

Breakdown of Endowment Budget by Category of Spending

	2011-12	2012-13	Increase
Student Assistance:			
Graduate Studies and Registrar	5,565	5,580	15
Faculty administered	2,978	3,372	394
	8,543	8,952	409
Academic Chairs	3,306	3,586	280
Faculty Salary Support	2,118	2,241	123
General and Research Support	2,848	3,154	306
Library Acquisitions	215	225	10
Endowment Management Expense	2,400	2,501	101
	19,430	20,659	1,229

Dalhousie University
Schedule of Revenue and Expense - Ancillary
2012-13 and 2011-12 Budget
(In Thousands of Dollars)

	2012-13 Budget								2011-12 Final Budget	Change
	Arts Centre	Bookstore	Dalplex & Arena	Food Services	PCPC	Residence Life	Housing & Conference Services ⁽⁷⁾	Total		
Revenue										
Revenue:										
Government Grant	200							200	200	0
Memberships & Programs			1,706					1,706	1,840	(134)
Conference Services & Other							1,566	1,566	1,454	112
Residence Fees							14,648	14,648	14,247	401 (1)
Sales	3,321	7,128	943	9,343	3,100			23,835	23,146	689 (2)
Total Revenue	3,521	7,128	2,649	9,343	3,100	0	16,214	41,955	40,887	1,068
Expenditures										
Salary	715	781	1,394	51	398	1,109	2,657	7,105	7,006	(99) (3)
Non Salary:										
Utilities, Insurance & Taxes	186	35	279	19			2,062	2,581	2,835	254 (4)
Debt Service & Bank Charges	106	136	39	304	31		2,640	3,256	3,116	(140)
Maintenance	250	11	251	380			2,828	3,720	3,773	53
Cost of Sales	2,354	5,366	258	7,624	2,557			18,159	17,922	(237) (5)
Operating Expense	234	516	609	880	114	102	5,023	7,478	6,572	(906) (6)
Total Expense	3,845	6,845	2,830	9,258	3,100	1,211	15,210	42,299	41,224	(1,075)
Contribution/(Subsidy) to Ancillary Budget	(324)	283	(181)	85	0	(1,211)	1,004	(344)	(337)	(7)

Footnotes:

(1) Includes a 2.75% increase in residence rates.

(2) Based on 2011-12 experience, Arts Centre confirmed bookings for 2012-13 and a 2.75% 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 expecting further reductions in external sales, but increased internal sales from evergreening of University computers in 2012-13.

(3) Includes a provision for estimated costs of salary increases in 2012-13.

(4) Budget reflects increased heating costs based on normal consumption levels and estimated increases in electricity and water rates.

(5) Based on budgeted sales levels (see note 2)

(6) Budget includes increase on this line for equipment upgrade in the Food Services operation and in Housing for upgraded furniture in residence rooms.

(7) Housing includes an endowment budget of \$247,000 (\$240,000 - 2011-12)