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Concordia University Budget Conversations 2024-2025

What Students Need To Know

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This report is not intended to replace a read through of the administration's budget projections. This is an evaluation of the budget presentation given by Denis Cossette and Anne Whitelaw on June 18th presenting a student-focused interpretation of the information garnered from seeing the admin speak live about the issues facing the university.

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The Admin Put on a Brave Face but are Clearly Very Worried

Long Story Short: The upper administration are *seriously* worried about Concordia's finances and they are scared of the anger of students and workers. They emphasized that with the introduction of regulatory tuition changes for international and out-of-province students at anglophone universities, Concordia University is the *most* negatively affected institution in Québec. The Admin don't want to give details on how cuts and restructuring will function. It is clear that as an organization with a decades long history of debt and government underfunding, Concordia may be able to survive this current round of cuts and restructuring, but everyone at the university will noticeably feel the crunch.

Concordia's annual "Budget Conversations" are an opportunity for the upper administration to present a cohesive public relations friendly narrative of Concordia's institutional finances. This June, Denis Cosette and Anne Whitelaw put on a brave face hoping to convince the audience that despite the numerous political and economic crises facing the university, they have it all under control and will steer the university towards a stable future without impacting the quality of the "next-generation university that our students, faculty, and staff expect."[1] Despite smiles and forced optimism, the impression Cosette and Whitelaw gave to the audience on Tuesday June 18th was one of poorly-hidden vulnerability. It was clear that they know the financial situation of the university does not look good, that they look responsible for the poor state of university governance, and that they are afraid of the collective anger of their workers and students.

From the budget talks alone, it is less easy to get a sense of the current relationship between Concordia's administration and the University's private donors, investors, and industry business partners. As the recent Moody's credit rating (see section on cash and capital budgets) attests, Concordia appears to be a decreasingly reliable investment opportunity for creditors in the current climate. There is no doubt, however, that the administration will be courting private financial support as government funding cuts squeeze the university.

Cosette and Whitelaw gave little clarifying information in their spoken addresses. The budget numbers shown on the presentation slides are opaque - particularly the chart on internal spending distribution - and Cosette and Whitelaw were not eager to supply concrete information, preferring unconvincing platitudes.

According to the admin and other third parties like Moody's, McGill is a wealthy enough institution to weather the storm against anglophone institutions. Bishops is a tiny institution outside Montreal and is therefore being given government support not offered to Concordia or McGill.

[1] Denis Cosette and Anne Whitelaw, "Concordia University Budget Conversations 2024-2025, June 17 and 18, 2024," 28.

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Tuition Changes Are Particularly Bad News for Concordia - ***Worse*** for Students

Long Story Short: Concordia will lose money in state grants AND in student fees. Concordia workers will feel the strain as they are squeezed for labour while receiving less institutional support. Concordia students will see the quality of their education drop but will pay either the same amount or an increased amount in tuition depending on their resident status in Québec and Canada. Students will suffer as they pay more for less at Concordia and struggle to balance exorbitant fees with the rising costs of living and the Montreal housing crisis.

There should be no confusion about one fundamental thing: there has never been an inherent need to pit anglophone and francophone universities against each other to compete for the larger chunk of smaller and smaller amounts of funding. If there were consistent government investment in higher education, universities could equally benefit from state funding. If the government of Québec was not simply interested in cutting as much funding as possible without losing core voter support, there would never have been a need to institute nationalist policies that fund universities by digging into the pockets of students coming from outside Québec.

It should be noted that if the lawsuits filed by Concordia and McGill against the Government of Québec were to succeed, out-of-province tuition would go back down, but international tuition would stay high. Concordia and McGill would simply once again be able to keep 100% of international tuition revenue. Concordia would benefit institutionally by having a smaller deficit and a larger annual revenue but either way the costs are to be paid for by international students.

Cosette spent a significant portion of the presentation explaining the regulatory changes announced by the Ministère de l’Enseignement supérieure (MES) in October 2023 and outlining how they will affect Concordia. His explanation of the regulatory changes matches independent research into the history, context, and implications of the new budgetary rules.

A short summary of the regulatory changes is as follows:

In 2019, along with all other universities in Québec, Concordia was given the greenlight to run international student education as a private business. All international students at the undergraduate level and all master’s level students not enrolled in a thesis program were ruled by the Québec government to be “deregulated.” The government provided no funding grants to individual universities to subsidize the education of deregulated students. Individual institutions could set market rate tuition fees at their discretion, without government limit, and could keep 100% of the generated tuition revenue. Deregulation enabled the Québec state to spend less public money on universities. Individual institutions could make up for lost government funds by supplementing their dwindling grants with money gouged from students without Canadian citizenship or resident status. Because of bilateral agreements between Québec and the governments of France and Belgium, French and Belgian citizens studying in Québec were

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exempt from deregulation. Universities continued receiving state subsidies for French and Belgian international students. French and Belgian international students are subject to lump sum fees at the same price as Canadian out-of-province students.

Since 1997, Québec university tuition prices have been divided by status of student nationality. Québec has the constitutional right to jurisdiction over education, like all other provinces and territories in the Canadian federal state. In 1997, Québec used this constitutional jurisdiction to begin collecting extra fees from both international students with no Canadian citizenship or residency status AND Canadian students who are not legal residents of Québec. Students without Québec residency have paid additional fees per course credit since 1997. Higher tuition prices for students from outside of Canada were implemented across the country in the late 1970s, but Québec did not have extra fees for students from outside Québec until the 1997 regulatory change. Since the introduction of these regulatory changes, the per credit fees for out-of-province and international students have been collected by the MES as a revenue stream for the ministry's university funding budget. This revenue has made it possible for the Québec state to cut public funding for universities while maintaining the support of a francophone nationalist voter base because 'foreign' student fees have been used to fund francophone universities in the province. Tuition prices have remained lower for Québec residents than in other provinces of Canada and Québec's Francophone universities have received more funding than anglophone universities.

Anyone in the Concordia sphere will be familiar with the fact that out-of-province fees at anglophone universities have been substantially raised. This hike in prices for Canadian students will affect Concordia, but the more significant change in university tuition is for international students. The regulatory changes announced in October 2023 have abandoned the 2019 model of international student deregulation. This change affects anglophone universities only and restores the 1997 model of state mandated lump sum fees for international students. The Québécois state will once again subsidize anglophone international student education. Despite the reintroduction of state subsidies, Concordia University will **lose** money. Before the new regulations, Concordia kept 100% of international student tuition fees. Concordia will now lose most of international tuition revenue to the MES who will redistribute it to francophone institutions. Moody's international credit rating agency reported that even with the reintroduction of per-student state subsidies Concordia university will lose $5,000 in annual tuition revenue per international student as a result of the new regulations.[2]

[2] Andy Riga, "Quebec Tuition: Moody's Downgrades Concordia, Warns McGill Outlook Is Negative," *The Montreal Gazette*, May 10, 2024.

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Cosette emphasized that Concordia will take in no more revenue from student tuition despite the massive rise in prices. He explained that Concordia receives $3,000 from each full-time undergraduate student: the price of Québec resident tuition. Out-of-province students will now each pay $9,000 per year to the MES and international students will pay at least $17,000 per year to the MES. The MES will collect $400 million from student fee revenue for 2024-2025, a 54% increase from 2023-2024. $79 million of this revenue will come from Concordia students. Concordia will lose $13.6 million in grant revenue from the MES, a 4.1% decline from 2023-2024 and the largest decline of any Québec university.

Also related to funding and international students:

- Cosette mentioned that Québec currently has sufficient capacity to continue admitting international students despite the federal cap imposed this year.
- The new francization requirements are a barrier to international student recruitment.
- Concordia apparently has more diversified revenue sources than other Québec universities. 13% of annual revenue originates from a source other than tuition fees or government grants. In other words: more private sources of revenue such as real estate leasing, privatized professional education programs.
- The annual proportion of Concordia's operating revenue that comes from state grants will likely increase to about 56% over the next several years due to the re-regulation of international students BUT this increase in percentage does not translate to more overall funding. There will still be a decline in overall revenue.

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Bad News re: Internal Cuts - Workers Get Squeezed - Students Get Less for More $$$

Long Story Short: Students will see fewer course offerings and larger class sizes. Classes and Programs deemed 'inefficient' will lose funding. Workers will be expected to change the way they work to produce more value for the university with less support from the administration.

The tuition fee regulatory changes were the main part of the presentation that required lengthy explanation by the Concordia administration. Talking points about internal cuts to spending at Concordia were plentiful but actual information about how Concordia workers and students will be affected had to be read between the lines.

- The initial deficit projected for 2024-2025 was $78.9 million. With internal spending cuts, the deficit is now projected to be between $30-35 million. The Québec government and Concordia Board of Governors have both deemed this an acceptable deficit.
- There will be $25 million in cuts for "faculties and other units"
- Admin stressed that the majority of Concordia's operating costs are fixed costs: salaries and benefits. They stressed that this is not exceptional and is the norm for universities.
- Whitelaw stated she wanted to be "very clear," that benefits for workers are not being cut but the university administration will be 'reevaluating' how benefit plans are managed to make them more "efficient."
- The administration will maintain the current hiring freeze and 'attrition plan'
- Cosette and Whitelaw repeatedly stressed increasing "efficiency" as the main theme for where and how spending cuts are being allocated.
- A sector-by-sector approach to cuts is being taken. Graham Carr asked each VP to pitch a plan on restructuring for efficiency and cuts in their respective sectors.
- The administration is reviewing course programs and offerings at the faculty level to see if there are ways to "deliver curriculum more efficiently."
- The usage of space on campus is being re-examined for efficiency - specifically to ensure that class schedules do not overlap, requiring the university to rent classroom space in buildings Concordia does not own.
- Admin will look to 'integrate technology and digital transformation' to address budget needs

Notably, Andy Riga of the Montreal *Gazette* reported in May 2024 that Moody's international credit rating agency wrote in their most recent evaluation of Concordia's finances that "Moody's notes [Concordia] will 'face challenges identifying areas of substantial cost savings' since the university is 'already relatively efficient.'"[3]

[3] Andy Riga, "Quebec Tuition: Moody's Downgrades Concordia, Warns McGill Outlook Is Negative," *The Montreal Gazette*, May 10, 2024.

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Concordia "has enough cash," But is Deemed a Risky Investment:

Long Story Short: Concordia's administration is worryingly over-eager to reassure everyone that there is enough cash on hand to meet the immediate budgetary needs of the university. Denis Cosette revealed the extent of corporate style financial management that the University is subjected to by the Québec state. The ability of Concordia to affordably borrow money to offset the lack of funding from the state will be affected long-term by the recent Moody's assessment that deemed Concordia a riskier borrower since the tuition regulation changes. Considering that Concordia receives less state funding than most universities in Québec and has less legacy endowment wealth than McGill this is a serious factor in the financial future of the institution.

The section of the budget presentation on "Capital and Cash Budgets," revealed the extent of the current administration's anxiety about the financial condition of the university. Cosette kept stating that he wanted to reassure the audience that the university "has enough cash." In order to reassure the audience, Cosette explained the financial management hoops that the university is required to jump through by the MES. He explained that the cash budget of the university for each year must be approved by the Québec state and that the university administration must demonstrate its ability to financially withstand "simulated stress tests" to show that they will continue to be able to meet budgetary cash needs if they encounter unexpected financial crises or roadblocks. Cosette mentioned examples such as proving that the university would have enough cash if they were denied grant funding to pay for capital investments, or if they were to receive no funding transfers from the MES for an entire month. Cosette's explanations show the corporate business management practices of the MES where universities are constantly subjected to performance and efficiency evaluations and face financial penalties if they do not meet budgetary compliance requirements.

At the time of the June 2024 budget talks, the Moody's report detailing Concordia's downgraded credit rating had not been released to the public. At some point in the later half of 2024, it should be made available through Concordia University's web page for annual financial statements. The most information available regarding the details of the Moody's credit evaluation is in a May 10th article by Andy Riga in Montreal's *Gazette* newspaper.[4] Riga reported that "Moody's downgraded Concordia's baseline credit assessment to A3 from A2 and its senior unsecured long-term debt ratings to A1 from Aa3." Addressing the Moody's report, Cosette asserted that there will be minimal impact to Concordia's short-term borrowing capacity and therefore minimal effect in the immediate future for 2024-2025. Future years, however, will see the impacts as Concordia's long-term borrowing capacity has been deemed risky and therefore interest rates on long-term borrowed money will rise. The rating downgrade will affect payments on money already borrowed by Concordia and future money yet to be borrowed. Cosette did not refer to the risk that lending institutions will not wish to extend lines of credit to

[4] Andy Riga, "Quebec Tuition: Moody's Downgrades Concordia, Warns McGill Outlook Is Negative," *The Montreal Gazette*, May 10, 2024.

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Concordia following this Moody's report and therefore the Concordia community can only speculate until the Moody's report is made public.

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Intentionally Opaque: Internal Budget Projections that Can't be Compared Year to Year and Playing Dumb on Ridiculous Admin Salaries

Long Story Short: The numbers and percentages of expected expenses discussed in the annual Budget Conversations paint only a vague picture of Concordia's spending and give no real indication of where money is going and how it is distributed and used. The changing formats and titles of expense projection tables make year-to-year comparisons of spending difficult. The real information is presented annually to the Assemblée Nationale but is several years old by the time it is presented to the public. Concordia University spent over half a million dollars on Graham Carr alone in 2022-2023 and over $600k combined on Denis Cossette and Anne Whitelaw. Such administrative salaries are comparable to other universities, but utterly unreasonable in a university receiving mass funding cuts.

The Budget Conversations presentations put out a lot of numbers but very little real information about the way that money is divided up at the university. The university likes to maintain an illusion of financial transparency with the community but it only discloses the more specific details about the internal distribution and usage of funds in the documents that it is required to submit for review to the government of Québec to be presented annually at the Assemblée Nationale. This information is therefore technically available to the public, but it must be searched for by someone who knows to look for it in the online document database of the Assemblée Nationale. The reports presented to the government of Québec are also out-of-date by the time they are available to the public. At the time of writing this report in June 2024 the most recent comprehensive financial report for Concordia University is for the year 2022-2023. It is therefore not possible to do a real-time comparison of budget numbers as they are being decided on.

For Concordia's Budget Conversations there is no standardized format in which the information is presented, making year-to-year comparison of numbers and percentages difficult. During the June 18th 2024 question period, an audience member asked why the 2024-2025 projected expenses seemed to indicate a massive increase in spending on the "Institutional Support (Administration)" category from $40 million to $78 million. Denis Cossette responded that the category "seems to have an increase but for the moment all provisions regarding collective agreements and salary adjustments have been included in that line, over the year when agreements are signed we will redistribute that line of spending to different budgets." Anne Whitelaw further clarified that it was "one of those accounting things that always confuses [her]" explaining that the money allocated for salary and benefit increases across the university was temporarily being accounted for under the administration category." She emphasized that there had not been "a significant increase in the number of senior administrators," and that there had not been "a significant increase in the salaries of those administrators."

A look back through all of the annual Budget Conversations presentations available on the Concordia website from (2016-2017 onwards) shows that the way expenses have been

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presented has changed from year to year. In 2016-2017 Concordia admin only listed expense projections as “salary (including benefits)” or “non-salary.”[5] 2017-2018, listed expense categories of “total salaries and benefits,” “facilities, utilities, maintenance,” “financial expenses,” “financial aid and other,” “Intrafund transfers,” and “other.”[6] 2018-2019 and 2019-2020 used more or less the same categories but replaced “financial aid and other” with “student support and financial aid,” and “intrafund transfers” with “capital, research and intrafund transfers.”[7] The category of “institutional support (administration)” that inexplicably expanded to contain salary and benefit increases separately from the category that already existed for salaries and benefits had only been introduced into the projected expenses report in 2023-2024. The categories seem deliberately confusing and provide no clarifying information about where the money in categories other than salaries and benefits is actually going or how it is being used.

Also during the question period, an audience member on zoom asked whether the future budgets would address “the imbalance between admin and faculty pay.” Denis Cosette replied that he was “not sure that [he] understood the question.” He asserted that “last year it was an across the board reduction,” and that this coming year their approach was being reevaluated to protect academic initiatives noting that “to deliver something in the classroom you need support outside the classroom.” While more recent figures were unavailable at the time of writing this report, in 2022-2023, Concordia president Graham Carr made $487,477 in base salary pay and other taxable income, and was reimbursed $67,507 dollars in expenses. For the same year, Denis Cossette made $315,424 and Anne Whitelaw made $354,432. In total, Concordia University reimbursed senior administrators $377,698 for expenses.[8] Concordia’s senior administration are paid exorbitant amounts of money for the work that they do. Their salaries could be significantly reduced without putting any of them in jeopardy of experiencing anything close to poverty or hardship. At a time when Concordia university expects up to a $35 million dollar deficit and cuts are felt in every corner of the university It is laughable and grotesque for Denis Cossette to assert that he doesn't understand a question that asks about his own pay cheque.

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[5] Concordia University, “Fact Sheet - Concordia’s 2016-17 Budget” (November 2016).
[6] Denis Cossette and Graham Carr, “2017-2018 Budget Conversations” (September 2017).
[7] Denis Cossette and Graham Carr, “2018-19 Budget Conversations” (September 2018); Denis Cossette and Anne Whitelaw, “2019-20 Budget Conversations” (October 23, 2019).
[8] Concordia University. “Les états financiers et les états du traitement 2022-2023, ainsi que les rapports sur la performance et les perspectives de développement de l’Université Concordia.” Financial Report. Montreal, QC, 2023. 43e législature 1re session. documents déposés à l’Assemblée nationale et en commission parlementaire.

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No Clarity Yet from the MES on Francization - An Opportunity for Financial Penalties for Concordia - Admin Admits they Bungled Language-Based Negotiations

Long story short: Concordia administration has no clear idea how francization policies will be carried out, evaluated, and exactly how they will impact the university and individual students. Denis Cossette was forced to admit that Concordia seriously messed up in negotiations with the state by proposing a 40% francization target that Ministère Pascale Déry took as an opportunity to demand 80% francization. Concordia will be financially penalized if the institution is unable to meet the targets.

Responding to the question of an audience member Denis Cossette admitted that Concordia administration has very little knowledge on how the francisation measures at anglophone universities in Québec will look once they are actually applied at the university. "80% Francization" is the number given by the government, but there is little specification yet from the state on what 80% means. Cossette seemed to understand that it will apply only to undergraduate students who are not Québec residents and will only affect students who begin their programs in 2025. The 2024 lawsuit filed by Concordia against the state of Québec confirms that the MES will "require as of 2025-2026 that 80% of non-resident students newly enrolled in an English-language undergraduate program reach level 4 in oral expression in French according to the *Échelle québécoise des niveaux de compétence en français*."[9] What is not clear is how exactly the 80% metric will be measured and assessed by the state. The administration did try to emphasize that individual students will not be penalized if they don't achieve Québec state mandated levels of French competency, rather it will be Concordia as an institution that will be penalized. The 80% target has been presented by the MES as a condition that Concordia must meet to receive government funding and therefore there will be financial penalties for Concordia if Concordia is unable to meet the target. It is worth noting; however, that the administration does not know how things will play out and they therefore cannot guarantee anything and students cannot yet be sure how these new policies will affect them individually.

The university administration, along with representatives from Bishop's and McGill, have been in talks with the Ministère de l'Enseignement supérieure and the Ministère de la Langue française regarding the level of French language competency at Anglophone universities since May 2023. Ministère Pascale Déry sent Concordia, McGill, and Bishop's a letter that informed the anglophone universities that Déry wished that the three English-language universities propose solutions to three issues: "Concern about a low retention rate for international and Canadian non-resident students enrolled in English-language universities in Québec after their graduation in the context of a labour shortage. Concern about the francization of non-resident students that choose to establish themselves in Québec; and concern that the deregulation of

[9] Perri Ravon and Audrey Mayrand, Concordia University v. Procureur Général du Québec, Application for Judicial Review, February 23, 2024, p. 28 §174.

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international students' fees had primarily benefited English-language universities."[10] In November of 2023, after the October 2023 announcement that the government of Québec had decided to implement new tuition hikes and regulations for Anglophone universities, administrators from Concordia, McGill and Bishops presented a possible francisation plan to Pascale Déry and Premier Francois Legault. Their proposal "aim[ed] to enable at least 40% of non francophone students in undergraduate programs to achieve a level 6 in French language competency."[11]

Denis Cossette was forced to acknowledge after an audience question on francization that the Québécois state took the proposal put forward by the Anglophone universities as an indication that the universities were vulnerable enough to be pressured into much higher francization targets. Concordia admin characterized the 80% target as a political statement from the state following Concordia's own proposal and noted that the state is asking for more than Concordia can realistically deliver. Concordia's lawsuit against the Québécois state regarding the new tuition regulation changes, hikes, and francisation requirements notes that Pascale Déry seemed to understand that Concordia could not easily meet the 80% of non-resident students. The lawsuit details that, during a meeting with Anglophone university administrators in November 2023, "[Déry] made clear that she expected that the target could be achieved *not by teaching French to students*, but by recruiting more international students from francophone or '*francotrope*' countries."[12] The bottom line is that the state's policies on Francization at anglophone universities are a political spectacle but Concordia university administration still walked right into a baited trap and lost big time. According to Cossette another meeting on Francization between Concordia Admin and Déry was set to take place on the 20th of June, but at the time of writing this report, no further news had broken.

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[10] Ravon andMayrand, "Concordia v. Québec," p. 18 §115.
[11] Ravon and Mayrand, "Concordia v. Québec," p. 23 §141.
[12] Ravon and Mayrand, "Concordia v. Québec," p. 26 §163.

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It's a Good Time to Pressure a Vulnerable Administration But Don't Expect Miracles Without Increases in Funding

Long Story Short: Frankly the university is in a desperate situation. Concordia won't shut down tomorrow, but the administration is clearly scared and well-placed for combined pressure from students and workers. Concordia is severely underfunded and there will be no money appearing out of thin air. Union efforts on campus will be hard won and supermajority unity will be needed. More active and political unions will need to work together to force the support of faculty associations. Organizations on campus should be aware that massive government budget cuts and large deficits at Concordia will make private partnerships and donations from any source even more attractive to the university administration. While Concordia will be looking everywhere for funding, the university will also be looking to minimize financial risk. When combined with pressure from below this could force Concordia to move away from certain unsustainable investments. The administrators at the helm of Concordia should not forget their nervousness or find time to relax when so many courses are being cut and workers exploited across the campuses. 2024-2025 should be a year where workers and students at Concordia remember their collective power and use it with precision and efficacy.