

2008—  
**2009**

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Dalhousie University  
**Operating  
Budget**

**Published June 2008**

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**DALHOUSIE  
UNIVERSITY**

*Inspiring Minds*

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## 2008-09 University Operating Budget

The budget for 2008-09 is the twenty-first consecutive year a balanced budget is being recommended to the Board of Governors for approval. This year the operating budget includes revenues and expenditures each of \$270.6 million.

Base operating revenues and expenditures are budgeted to increase by \$18,676,000 (7.4%).

- Operating revenues will increase in the following areas:
  - Provincial Operating Grant by \$15.4 million over the 2007-08 budget
  - Tuition fee rates frozen for all regular credit programs at 2007-08 rates (before the rebate is applied)
  - Budget assumes overall enrolment will decline by 155 students
  - Investment income by \$1.6 million
  - Federal Indirect Cost of Research Grant (\$200,000)
  
- The significant components of the 2008-09 expenditure budget are as follows:
  - Student assistance - \$4,100,000 for new provincial bursary program for Nova Scotia students (\$761 for full time students). (This program replaces the \$500 rebate program for Nova Scotia students in 2007-08)
  - Strategic initiatives funding of \$4,500,000 for expenditure within the updated categories of strategic focus including enhancing research and academic strengths, enriching student experience, strengthening enrolment, sustaining campus renewal, renewing human resources and increasing philanthropic support. (Appendix A)
  - The Strategic Initiatives allocation includes \$1,000,000 for Facilities Renewal and a new component to begin to address the backlog deferred maintenance (\$450,000)
  - \$2,000,000 for the increasing costs of heat and utilities for campus buildings
  - Provision for faculty and staff compensation costs - \$9,100,000, including insured employee benefits and pension contribution amounts.
  - Faculty Enrolment Related Budget Allocations (ERBA) - \$441,000 (Appendix B)
  - A base budget reduction of \$2,785,000 has been applied to reach a balanced budget for 2008-09. The reduction has been applied to units as follows: 1.75% to Faculty Budgets, 0.5% to non faculty units receiving strategic initiatives allocations and 1% to remaining units

## Operating Budget Revenue and Expenditure Synopsis

The schedule below provides a synopsis of the University's 2007-08 operating budget model showing the major sources of revenue and categories of expenditure

|  | 2008-09 |        | 2007-08 |        |
|--|---------|--------|---------|--------|
|  | \$      | %      | \$      | %      |
| <b><u>REVENUES</u></b>                                   |         |        |         |        |
| N.S. Government grants                                   | 149,146 | 55.1%  | 133,611 | 53.0%  |
| Tuition  | 91,774  | 33.9%  | 90,289  | 35.8%  |
| Other  | 29,717  | 11.0%  | 28,061  | 11.1%  |
|  | 270,637 | 100.0% | 251,961 | 100.0% |
| <hr/>  |         |        |         |        |
| <b><u>EXPENDITURES</u></b>                               |         |        |         |        |
| Compensation   | 198,583 | 73.4%  | 187,069 | 74.2%  |
| Student Assistance                                       | 19,235  | 7.1%   | 14,642  | 5.8%   |
| Energy, Water, Taxes and Insurance                       | 13,769  | 5.1%   | 11,769  | 4.7%   |
| Facilities Renewal                                       | 11,059  | 4.1%   | 9,254   | 3.7%   |
| Library Books & Journals                                 | 6,399   | 2.4%   | 6,270   | 2.5%   |
| Other Costs (net of unit revenues and budget reductions) | 21,592  | 8.0%   | 22,957  | 9.1%   |
|  | 270,637 | 100.0% | 251,961 | 100.0% |

## Key Assumptions and Highlights of the 2008-09 Budget

This budget has been developed based on the recommendations and assumptions in the BAC XXXVII Report.

### 1. Revenue

- a) **Government Grant**. The budget for the provincial operating grant has increased by \$15.4 million. This increase includes funding to cover regular operating costs and eliminate tuition fee increases for regular credit programs. It also includes \$1.3 million in increased funding from the province to cover the increased cost of the new provincial bursary program for Nova Scotia students (\$761 for full time students). This program replaces the existing rebate program (\$500 for full time Nova Scotia Students).
- b) **Federal Indirect Costs of Research Grant** – The University's operating budget incorporates funding from the Federal Government for the indirect costs of research. Dalhousie's 2008-09 budget includes \$200,000 in increased funding on this line . This is an estimate based on information provided in the recent Federal Budget,
- c) **Investment Income**
  - (i) **Endowment** - Endowment income has been budgeted to reflect the spending allocation from University endowments as well as projected income from externally-held endowment and estate funds. The total increase from this source is \$1,100,000 resulting from a general increase to the year-over-year change in CPI plus spending allocations for new endowments.
  - (ii) **Operating** - This budget line includes the investment earnings on surplus operating cash balances net of bank charges. The 2008-09 budget is based on interest rate projections and improvements in cash flow for the 2008-09 budget year. Operating interest revenue is budgeted to increase by \$500,000 in 2008-09.
- d) **Tuition Fees** - The tuition fee revenue budget is based on a reduction in enrolment of 155 students and the tuition fee schedule for 2008-09 approved by the Board of Governors in April 2008. The fee schedule includes no increase in fees from 2007-08 in accordance with the new three-year (2008-2011) Memorandum of Understanding with the province.  
  
In 2007-08 the provincially funded rebate of tuition (\$500 for Nova Scotia students) was netted against tuition revenue. The rebate approach has been replaced with a student bursary program in 2008-09. The impact of this change restores tuition to the level gross of rebate.
- e) **Facilities Renewal Fee** - The auxiliary fee for facilities renewal has been increased from \$43 per term to \$44 per term for full-time students (no change for part-time students). The budget on this line has not been increased as a result of the projected decline in enrolment.

### 2. General Operating Expenditures

- (a) **Non-space Equipment** – The expenditure line for tuition and equipment has been increased by 5.4% to coincide with the increase in base funding provided by the provincial operating grant.

- (b) **Scholarships, Bursaries and Student Assistance** – The operating component of this budget line has been increased by \$287,000 or 3.1%. This increase includes an inflationary increase and a \$100,000 increase earmarked for changes in the Undergraduate Scholarship program. The endowment supported component of this budget has been increased by 4.5% as a result of the change in CPI and spending for new endowments. This budget also includes \$4,100,000 for the new provincial bursary program for Nova Scotia students (see 1(d) above).
- (c) **Facilities Renewal** - This line provides for an increase in the budget for annual facilities renewal costs. The increase of \$1,355,000 supports strategic spending in this area. This increase includes \$1,000,000 from strategic initiatives for campus renewal and an increase of \$170,000 specifically allocated in the 2008-09 government grant for Faculty Renewal. An inflationary increase has also been applied.  
  
The recommended allocations for strategic initiative in 2008-09 include \$450,000 as a first step to establish base funding to address backlog deferred maintenance issues.
- (d) **Energy** - The energy budget projection incorporates an increase of \$1,800,000. The increase is based current pricing for fuel as well as a provision for potential increases in electricity rates late in the year and a normal consumption pattern.
- (e) **Water, Taxes & Insurance** - This line has been increased by \$200,000 to provide for increases in insurance, water, and water waste management costs as well as general increases in tax rates.
- (f) **Facilities/Space** - A portion of the annual operating grant received by Dalhousie is earmarked for facilities related purposes. The amount of \$1,000,000 currently provides funding over a multi-year period for new academic buildings.
- (g) **Endowment Management Expense** – This line includes fees and costs for external investment management, custodial and advisory services, legal and audit expenses as well as recovery of internal staff costs directly relating to the management of University Endowments.
- (h) **Contingency** – The annual provision for contingencies is budgeted at 1,300,000 or 0.5% of the budget.

### 3. **Responsibility Centre Expenditures**

Appendix B to this report provides a detailed continuity of the adjustments applied to Faculty and unit budgets in 2008-09. These adjustments are summarized as follows:

- (a) **Faculty and Unit Budgets** – As in previous years, budgets for most Facilities and other units have been calculated to include adjustments for ERBA, non salary increases, increases in endowment spending and budget reductions.

In addition, the 2008-09 budget also includes the reallocation of \$700,000 to University Computing from budget units. This reallocation of funding will eliminate the monthly charge to most units for internet services.

- (b) **Provision for Compensation Adjustments** - The budget model includes provision for progression increases (CDIs, steps, etc.) and scale increases based on collective agreements currently in place, as well as provision for collective agreements yet to be negotiated (IUOE). Increases for non-unionized employees have been estimated as well. The provision also includes the annualization of 2007-2008 increases and estimated benefit costs. Overall, it is anticipated that compensation costs will increase by \$9,100,000 in 2008-09.

The 2007-08 balance of \$2,555,000 on this budget line reflects the reduction in employer pension contributions as a result of the June 2006 pension plan valuation filed in June 2007. A

portion of these savings (\$1,130,000) relates to the one-time retroactive (2006-07) application of the reduction. The balance of \$1,425,000 is available in 2008-09 for transfer to the Pension Stabilization Fund.

- (c) **Ancillaries** - The ancillary budget line includes budgets for the Bookstore, Dalplex, Housing and Conference Services, Arts Centre, Personal Computer Purchase Centre and Food Services. The bottom line for the group (i.e. \$246,000) reflects funding from an endowment to support the operations of Housing and Conference Services. Including this endowment, these units as a group are self-supporting and have a neutral impact on the University's operating budget. (More detailed information on Ancillary budgets is contained in the attached report as Appendix E)

**DALHOUSIE UNIVERSITY**  
**2008-09 RECOMMENDED OPERATING BUDGET- SUMMARY**  
(\$ 000's omitted)

|  | 2007-08<br>Final<br>Budget | 2008-09<br>Recommended<br>Budget |                |
|--|----------------------------|----------------------------------|----------------|
| <b><u>REVENUE</u></b>                            |                            |                                  |                |
| Government Grants                                |                            |                                  |                |
| Operating  | 130,756                    | 146,146                          |                |
| Facilities/Space                                 | 1,000                      | 1,000                            |                |
| Medicine Expansion                               | 1,805                      | 1,805                            |                |
| Targeted   | 50                         | 50                               |                |
|  | 133,611                    | 149,001                          |                |
| Federal Indirect Costs of Research Grant         | 6,742                      | 6,942                            |                |
| Investment                                       |                            |                                  |                |
| Endowment  | 17,349                     | 18,450                           |                |
| Operating ( net of bank and finance charges )    | 2,700                      | 3,200                            |                |
| Tuition Fees                                     | 90,289                     | 91,774                           |                |
| Facilities Renewal Fee                           | 1,270                      | 1,270                            |                |
| <b>TOTAL REVENUE</b>                             | <b>251,961</b>             | <b>270,637</b>                   |                |
| <b><u>GENERAL OPERATING EXPENDITURES</u></b>     |                            |                                  |                |
| Non-Space Equipment                              | 2,309                      | 2,434                            |                |
| Scholarships, Bursaries and Student Assistance   |                            |                                  |                |
| Operating  | 9,341                      | 9,628                            |                |
| Nova Scotia Bursary Program                      | -                          | 4,067                            |                |
| Endowment  | 5,301                      | 5,540                            |                |
| Facilities Renewal - annual                      | 9,254                      | 10,609                           |                |
| - backlog  | -                          | 450                              |                |
| Energy (net of recoveries)                       | 8,893                      | 10,693                           |                |
| Water, Taxes & Insurance (net of recoveries)     | 2,876                      | 3,076                            |                |
| Endowment Management Expense                     | 1,817                      | 1,967                            |                |
| Facilities/Space                                 | 1,000                      | 1,000                            |                |
| Contingency                                      | 1,300                      | 1,300                            |                |
| <b>TOTAL GENERAL OPERATING EXPENDITURES</b>      | <b>42,091</b>              | <b>50,764</b>                    |                |
| <b><u>RESPONSIBILITY CENTRE EXPENDITURES</u></b> |                            |                                  |                |
| Academic   | 161,142                    | 159,294                          | 167,644        |
| Academic Support                                 | 8,420                      | 9,224                            | 9,574          |
| Administration                                   | 19,236                     | 20,582                           | 21,632         |
| General  | 926                        | 946                              | 946            |
| Facilities Management                            | 13,290                     | 13,666                           | 13,956         |
| Student Services                                 | 4,062                      | 4,260                            | 4,450          |
| Provision for Compensation Adjustments           | 2,555                      | 11,655                           | 1,425          |
| <b>TOTAL RESPONSIBILITY CENTRE EXPENDITURES</b>  | <b>209,631</b>             | <b>219,627</b>                   | <b>219,627</b> |
| <b>TOTAL OPERATING EXPENDITURES</b>              | <b>251,722</b>             | <b>270,391</b>                   |                |
| <b>NET ANCILLARY EXPENDITURES</b>                | <b>239</b>                 | <b>246</b>                       |                |
| <b>TOTAL EXPENDITURES</b>                        | <b>251,961</b>             | <b>270,637</b>                   |                |
| <b>TOTAL SURPLUS (DEFICIT) FOR THE YEAR</b>      | <b>-</b>                   | <b>-</b>                         |                |

2008-09  
Budget with  
Estimated  
Distribution of  
Provision for  
Compensation  
Adjustments



**DALHOUSIE UNIVERSITY**  
**2008-09 RECOMMENDED OPERATING BUDGET - DETAIL**  
(\$000's omitted)

|  | 2007-08<br>Final<br>Budget | 2008-09<br>Recommended<br>Budget |
|--|----------------------------|----------------------------------|
| <b><u>ACADEMIC</u></b>   |                            |                                  |
| Architecture and Planning  | 3,764                      | 3,744                            |
| Arts and Social Sciences   | 18,007                     | 17,109                           |
| Computer Science   | 5,126                      | 5,030                            |
| Dentistry  | 8,341                      | 8,221                            |
| Engineering  | 14,690                     | 14,407                           |
| Graduate Studies   | 1,575                      | 1,562                            |
| Health Professions   | 19,186                     | 19,014                           |
| Law  | 6,721                      | 6,664                            |
| Management   | 8,939                      | 8,869                            |
| Medicine   | 34,921                     | 34,753                           |
| Science  | 26,223                     | 25,680                           |
| University Library   | 12,016                     | 12,047                           |
| College of Continuing Education  | 588                        | 580                              |
| Centres, Institutes & Special Projects                                       | 1,469                      | 1,460                            |
| Technical Co-op Education & Career Services                                  | 464                        | 459                              |
| Faculty Related Costs  | 1,247                      | 1,261                            |
| Kings' Transfer  | (2,767)                    | (2,937)                          |
| Academic Initiatives   | 632                        | 1,371                            |
| <b>Subtotal Academic</b>   | <b>161,142</b>             | <b>159,294</b>                   |
| Provision for Compensation Adjustments (estimated)                           |                            | <b>8,350</b>                     |
| <b>Academic including the provision for compensation adjustments</b>         |                            | <b>167,644</b>                   |
| <b><u>ACADEMIC SUPPORT</u></b>   |                            |                                  |
| Academic Support Initiatives   | 250                        | 420                              |
| Art Gallery  | 134                        | 134                              |
| Centre for Learning and Teaching   | 1,021                      | 1,014                            |
| Printing Centre  | (154)                      | (155)                            |
| University Computing & Information Services                                  | 7,169                      | 7,811                            |
| <b>Subtotal Academic Support</b>   | <b>8,420</b>               | <b>9,224</b>                     |
| Provision for Compensation Adjustments (estimated)                           |                            | <b>350</b>                       |
| <b>Academic Support including the provision for compensation adjustments</b> |                            | <b>9,574</b>                     |

**DALHOUSIE UNIVERSITY**  
**2008-09 RECOMMENDED OPERATING BUDGET - DETAIL**  
**(\$000's omitted)**

|   | 2007-08<br>Final<br>Budget | 2008-09<br>Recommended<br>Budget |
|---|----------------------------|----------------------------------|
| <b><u>ADMINISTRATION</u></b>  |                            |                                  |
| Administrative Initiatives  | -                          | 1,560                            |
| Application Fees and Services Recovery  | (860)                      | (940)                            |
| Board of Governors / Internal Audit   | 329                        | 327                              |
| Business Process Integration  | 206                        | 201                              |
| Communications and Marketing  | 2,141                      | 2,145                            |
| Environmental Health and Safety Office  | 363                        | 361                              |
| External Relations  | 3,309                      | 3,300                            |
| Financial Services  | 3,551                      | 3,509                            |
| Institutional Analysis and Research   | 518                        | 513                              |
| Inter-University Services   | 61                         | 62                               |
| Personnel Services  | 2,189                      | 2,164                            |
| President's Office  | 2,314                      | 2,292                            |
| Registrar & Admissions  | 4,054                      | 4,038                            |
| Research Services   | 813                        | 804                              |
| Senate Office   | 248                        | 246                              |
| <b>Subtotal Administration</b>  | <b>19,236</b>              | <b>20,582</b>                    |
| Provision for Compensation Adjustments (estimated)                                |                            | <b>1,050</b>                     |
| <b>Administration including the provision for compensation adjustments</b>        |                            | <b>21,632</b>                    |
| <b><u>GENERAL</u></b>   |                            |                                  |
| Provision for Compensation Adjustments (estimated)                                | <b>926</b>                 | <b>946</b>                       |
| <b>General including the provision for compensation adjustments</b>               |                            | <b>946</b>                       |
| <b><u>FACILITIES MANAGEMENT</u></b>   |                            |                                  |
| Provision for Compensation Adjustments (estimated)                                | <b>13,290</b>              | <b>13,666</b>                    |
| <b>Facilities Management including the provision for compensation adjustments</b> |                            | <b>13,956</b>                    |

**DALHOUSIE UNIVERSITY**  
**2008-09 RECOMMENDED OPERATING BUDGET - DETAIL**  
(\$000's omitted)

|  | 2007-08<br>Final<br>Budget | 2008-09<br>Recommended<br>Budget |
|--|----------------------------|----------------------------------|
| <b><u>STUDENT SERVICES</u></b>   |                            |                                  |
| Awards Office & Student Services Centre -Sexton                                  | 335                        | 333                              |
| Counselling  | 788                        | 784                              |
| General Student Services   | 1,591                      | 1,781                            |
| Office of the Vice-President   | 672                        | 669                              |
| Student Health   | 86                         | 87                               |
| Varsity, Intramurals & Clubs   | 590                        | 606                              |
| <b>Subtotal Student Services</b>   | <b>4,062</b>               | <b>4,260</b>                     |
| Provision for Compensation Adjustments (estimated)                               |                            | <b>190</b>                       |
| <b>Student Services including the provision for<br/>compensation adjustments</b> |                            | <b>4,450</b>                     |
| <b><u>ANCILLARIES</u></b>  |                            |                                  |
| Dalhousie Arts Centre  | 324                        | 324                              |
| Dalplex and Arena  | 181                        | 181                              |
| Food Services  | (130)                      | (130)                            |
| Personal Computer Purchase Centre  | -                          | -                                |
| University Bookstore   | (283)                      | (283)                            |
| University Housing   | 147                        | 154                              |
| <b>Total Ancillaries</b>   | <b>239</b>                 | <b>246</b>                       |

Funding Allocations by Strategic Focus Areas- 2008-09

|                          | Research & Academic Strengths | Enrich Student Experience | Strengthen Enrolment | Campus Renewal | Renew Human Resources | Philanthropic Support | Total 2008-09 |
|--------------------------|-------------------------------|---------------------------|----------------------|----------------|-----------------------|-----------------------|---------------|
| Academic                 | 630                           | 100                       |                      |                |                       |                       | 730           |
| Academic Support         | 70                            | 100                       |                      |                |                       |                       | 170           |
| Administrative & General | 400                           | 60                        | 200                  |                | 400                   | 500                   | 1,560         |
| Facilities Management    |                               |                           |                      | 290            |                       |                       | 290           |
| Student Services         |                               | 200                       |                      |                |                       |                       | 200           |
| Facilities Renewal       |                               |                           |                      | 1,450          |                       |                       | 1,450         |
| Student Assistance       |                               |                           | 100 *                |                |                       |                       | 100           |
|                          | 1,100                         | 460                       | 300                  | 1,740          | 400                   | 500                   | 4,500         |

\* Nova Scotia students will also receive payment of \$761 from the Nova Scotia Bursary Program.

**Dalhousie University**  
**Summary of Enrolment Related Budget Allocations 1989-1990 to 2008-09**  
 ( 000's)

| <u>Faculty</u>            | <u>Accumulated Distributions to 2004-05</u> |            |              |              |              | <u>Total Distributions 1989-90 to 2008-09</u> |
|---------------------------|---|------------|--------------|--------------|--------------|---|
|                           | 2005-06                                     | 2006-07    | 2007-08      | 2008-09      |              |   |
| Architecture and Planning | 270   | 119        | 49           | (97)         | 57           | 398   |
| Arts and Social Sciences  | 3,405                                       | 111        | 6            | (134)        | (660)        | 2,728   |
| Computer Science          | 952   | (398)      | (349)        | (122)        | 35           | 118   |
| Dentistry                 | 19  | 7          | (1)          | 6            | 1            | 32  |
| Engineering               | 601   | 52         | 62           | 24           | -            | 739   |
| Graduate Studies          | 36  | 43         | 27           | 19           | (10)         | 115   |
| Health Professions        | 2,164                                       | 192        | 75           | 502          | 157          | 3,090   |
| Law                       | 32  | 87         | 17           | (128)        | 4            | 12  |
| Management                | 998   | 527        | (92)         | 94           | 83           | 1,610   |
| Medicine                  | 593   | 28         | (9)          | (135)        | 11           | 488   |
| Science                   | 2,269                                       | (65)       | (312)        | (354)        | (119)        | 1,419   |
|                           | <b>11,339</b>                               | <b>703</b> | <b>(527)</b> | <b>(325)</b> | <b>(441)</b> | <b>10,749</b>                                 |

**DALHOUSIE UNIVERSITY**  
**2008-09 RECOMMENDED OPERATING BUDGET - CONTINUITY**  
**(\$000's omitted)**

|  | 2007-08<br>Final<br>Budget | Adjustments       |              |  |                     |   | 2008-09<br>Recommended<br>Budget |
|--|----------------------------|-------------------|--------------|--|---------------------|---|----------------------------------|
|  |                            | Base<br>Reduction | ERBA         | Strategic<br>Initiative<br>Allocations | Endowment<br>Change | Non Salary<br>& Other<br>Adjustments <sup>(1)</sup> |                                  |
| <b>ACADEMIC</b>  |                            |                   |              |  |                     |   |                                  |
| Architecture and Planning  | 3,764                      | (66)              | 57           |  | 7                   | (18)  | 3,744                            |
| Arts and Social Sciences   | 18,007                     | (303)             | (660)        |  | 80                  | (15)  | 17,109                           |
| Computer Science   | 5,126                      | (85)              | 35           |  | 17                  | (63)  | 5,030                            |
| Dentistry  | 8,341                      | (143)             | 1            |  | 8                   | 14  | 8,221                            |
| Engineering  | 14,690                     | (244)             |              |  | 23                  | (62)  | 14,407                           |
| Graduate Studies   | 1,575                      | (12)              | (10)         |  | 6                   | 3   | 1,562                            |
| Health Professions   | 19,186                     | (329)             | 157          |  | 19                  | (19)  | 19,014                           |
| Law  | 6,721                      | (108)             | 4            |  | 36                  | 11  | 6,664                            |
| Management   | 8,939                      | (152)             | 83           |  | 33                  | (34)  | 8,869                            |
| Medicine   | 34,921                     | (518)             | 11           |  | 373                 | (34)  | 34,753                           |
| Science  | 26,223                     | (417)             | (119)        |  | 78                  | (85)  | 25,680                           |
| University Library   | 12,016                     | (65)              |              |  | 7                   | 89  | 12,047                           |
| College of Continuing Education  | 588                        |                   |              |  | 2                   | (10)  | 580                              |
| Centres, Institutes & Special Projects                                       | 1,469                      | (12)              |              |  | -                   | 3   | 1,460                            |
| Technical Co-op Education & Career Services                                  | 464                        | (5)               |              |  |                     | 0   | 459                              |
| Faculty Related Costs  | 1,247                      |                   |              |  |                     | 14  | 1,261                            |
| Kings' Transfer  | (2,767)                    |                   |              |  |                     | (170)   | (2,937)                          |
| Academic Initiatives   | 632                        |                   |              | 730                                    |                     | 9   | 1,371                            |
| <b>Subtotal Academic</b>   | <b>161,142</b>             | <b>(2,459)</b>    | <b>(441)</b> | <b>730</b>                             | <b>689</b>          | <b>(367)</b>  | <b>159,294</b>                   |
| Provision for Compensation Adjustments (estimated)                           |                            |                   |              |  |                     |   | <b>8,350</b>                     |
| <b>Academic including the provision for compensation adjustments</b>         |                            |                   |              |  |                     |   | <b>167,644</b>                   |
| <b>ACADEMIC SUPPORT</b>  |                            |                   |              |  |                     |   |                                  |
| Academic Support Initiatives   | 250                        |                   |              | 170                                    |                     |   | 420                              |
| Art Gallery  | 134                        | (1)               |              |  | 1                   |   | 134                              |
| Centre for Learning and Teaching   | 1,021                      | (8)               |              |  | -                   | 1   | 1,014                            |
| Printing Centre  | (154)                      |                   |              |  |                     | (1)   | (155)                            |
| University Computing & Information Services                                  | 7,169                      | (68)              |              |  |                     | 710   | 7,811                            |
| <b>Subtotal Academic Support</b>   | <b>8,420</b>               | <b>(77)</b>       | <b>0</b>     | <b>170</b>                             | <b>1</b>            | <b>710</b>  | <b>9,224</b>                     |
| Provision for Compensation Adjustments (estimated)                           |                            |                   |              |  |                     |   | <b>350</b>                       |
| <b>Academic Support including the provision for compensation adjustments</b> |                            |                   |              |  |                     |   | <b>9,574</b>                     |

(1) In addition to Non Salary increases of 2.0% ,this column includes an increase of \$170,000 in the King's Transfer based on 2007-08 experience and the reallocation of budget to University Computing for provision of internet services .

**DALHOUSIE UNIVERSITY**  
**2008-09 RECOMMENDED OPERATING BUDGET - CONTINUITY**  
**(\$000's omitted)**

|   | 2007-08<br>Final<br>Budget | Adjustments       |                                       |   | 2008-09<br>Recommended<br>Budget |
|---|----------------------------|-------------------|---------------------------------------|---|----------------------------------|
|   |                            | Base<br>Reduction | Strategic<br>Initiatives <sup>1</sup> | Non Salary<br>& Other<br>Adjustments <sup>(1)</sup> |                                  |
| <b>ADMINISTRATION</b>   |                            |                   |                                       |   |                                  |
| Administrative Initiatives  | -                          |                   | 1,560                                 |   | 1,560                            |
| Application Fees and Services Recovery  | (860)                      |                   |                                       | (80)  | (940)                            |
| Board of Governors / Internal Audit   | 329                        | (3)               |                                       | 1   | 327                              |
| Business Process Integration  | 206                        | (2)               |                                       | (3)   | 201                              |
| Communications and Marketing  | 2,141                      | (11)              |                                       | 15  | 2,145                            |
| Environmental Health and Safety Office  | 363                        | (4)               |                                       | 2   | 361                              |
| External Relations  | 3,309                      | (17)              |                                       | 8   | 3,300                            |
| Financial Services  | 3,551                      | (36)              |                                       | (6)   | 3,509                            |
| Institutional Analysis and Research   | 518                        | (5)               |                                       | 0   | 513                              |
| Inter-University Services   | 61                         |                   |                                       | 1   | 62                               |
| Personnel Services  | 2,189                      | (22)              |                                       | (3)   | 2,164                            |
| President's Office  | 2,314                      | (23)              |                                       | 1   | 2,292                            |
| Registrar & Admissions  | 4,054                      | (21)              |                                       | 5   | 4,038                            |
| Research Services   | 813                        | (8)               |                                       | (1)   | 804                              |
| Senate Office   | 248                        | (3)               |                                       | 1   | 246                              |
| <b>Subtotal Administration</b>  | <b>19,236</b>              | <b>(155)</b>      | <b>1,560</b>                          | <b>(59)</b>   | <b>20,582</b>                    |
| Provision for Compensation Adjustments (estimated)                                |                            |                   |                                       |   | <b>1,050</b>                     |
| <b>Administration including the provision for compensation adjustments</b>        |                            |                   |                                       |   | <b>21,632</b>                    |
| <b>GENERAL</b>  | <b>926</b>                 | <b>(5)</b>        |                                       | <b>25</b>   | <b>946</b>                       |
| Provision for Compensation Adjustments (estimated)                                |                            |                   |                                       |   | -                                |
| <b>General including the provision for compensation adjustments</b>               |                            |                   |                                       |   | <b>946</b>                       |
| <b>FACILITIES MANAGEMENT</b>  | <b>13,290</b>              | <b>(67)</b>       | <b>290</b>                            | <b>153</b>  | <b>13,666</b>                    |
| Provision for Compensation Adjustments (estimated)                                |                            |                   |                                       |   | <b>290</b>                       |
| <b>Facilities Management including the provision for compensation adjustments</b> |                            |                   |                                       |   | <b>13,956</b>                    |

(1) In addition to Non Salary increases of 2.0% ,this column includes an increase of \$80,000 in application fees based on 2007-08 experience and the reallocation of budget to University Computing for provision of internet services .

**DALHOUSIE UNIVERSITY**  
**2008-09 RECOMMENDED OPERATING BUDGET - CONTINUITY**  
**(\$000's omitted)**

|  | 2007-08<br>Final<br>Budget | Base<br>Reduction | Strategic<br>Initiatives | Endowment<br>Change | Non Salary<br>& Other<br>Adjustments <sup>(1)</sup> | 2008-09<br>Recommended<br>Budget |
|--|----------------------------|-------------------|--------------------------|---------------------|---|----------------------------------|
| <b><u>STUDENT SERVICES</u></b>   |                            |                   |                          |                     |   |                                  |
| Awards Office & Student Services Centre -Sexton                                  | 335                        | (1)               |                          |                     | (1)   | 333                              |
| Counselling  | 788                        | (4)               |                          |                     |   | 784                              |
| General Student Services   | 1,591                      | (9)               | 200                      |                     | (1)   | 1,781                            |
| Office of the Vice-President   | 672                        | (3)               |                          |                     |   | 669                              |
| Student Health   | 86                         |                   |                          |                     | 1   | 87                               |
| Varsity, Intramurals & Clubs   | 590                        | (5)               |                          | 15                  | 6   | 606                              |
| <b>Subtotal Student Services</b>   | <b>4,062</b>               | <b>(22)</b>       | <b>200</b>               | <b>15</b>           | <b>5</b>  | <b>4,260</b>                     |
| Provision for Compensation Adjustments (estimated)                               |                            |                   |                          |                     |   | <b>190</b>                       |
| <b>Student Services including the provision for<br/>compensation adjustments</b> |                            |                   |                          |                     |   | <b>4,450</b>                     |
| <b><u>ANCILLARIES</u></b>  |                            |                   |                          |                     |   |                                  |
| Dalhousie Arts Centre  | 324                        |                   |                          |                     |   | 324                              |
| Dalplex and Arena  | 181                        |                   |                          |                     |   | 181                              |
| Food Services  | (130)                      |                   |                          |                     |   | (130)                            |
| Personal Computer Purchase Centre  | -                          |                   |                          |                     |   | -                                |
| University Bookstore   | (283)                      |                   |                          | 0                   |   | (283)                            |
| University Housing   | 147                        |                   |                          | 7                   |   | 154                              |
| <b>Total Ancillaries</b>   | <b>239</b>                 | <b>-</b>          | <b>-</b>                 | <b>7</b>            | <b>-</b>  | <b>246</b>                       |

(1) In addition to Non Salary increases of 2.0% ,this column includes an increase of \$80,000 in application fees based on 2007-08 experience and the reallocation of budget to University Computing for provision of internet services .



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

|   | 2007-08 Budget |               |                | 2008-09 Budget |               |                |
|---|----------------|---------------|----------------|----------------|---------------|----------------|
|   | Operating      | Endowment     | Total          | Operating      | Endowment     | Total          |
| <b><u>General</u></b>                                 |                |               |                |                |               |                |
| Scholarships  | 8,256          | 5,301         | 13,557         | 9,628          | 5,540         | 15,168         |
| Endowment Management Expense                          |                | 1,817         | 1,817          |                | 1,967         | 1,967          |
| <b><u>Responsibility Centres</u></b>                  |                |               |                |                |               |                |
| Architecture and Planning                             | 3,724          | 40            | 3,764          | 3,697          | 47            | 3,744          |
| Arts and Social Sciences                              | 17,204         | 803           | 18,007         | 16,226         | 883           | 17,109         |
| Computer Science                                      | 4,856          | 270           | 5,126          | 4,743          | 287           | 5,030          |
| Dentistry   | 8,292          | 49            | 8,341          | 8,164          | 57            | 8,221          |
| Engineering   | 13,901         | 789           | 14,690         | 13,595         | 812           | 14,407         |
| Graduate Studies                                      | 1,180          | 395           | 1,575          | 1,161          | 401           | 1,562          |
| Health Professions                                    | 18,704         | 482           | 19,186         | 18,513         | 501           | 19,014         |
| Law   | 6,133          | 588           | 6,721          | 6,040          | 624           | 6,664          |
| Management  | 8,603          | 336           | 8,939          | 8,500          | 369           | 8,869          |
| Medicine  | 31,565         | 3,356         | 34,921         | 31,024         | 3,729         | 34,753         |
| Science   | 23,720         | 2,503         | 26,223         | 23,099         | 2,581         | 25,680         |
| University Library                                    | 11,826         | 190           | 12,016         | 11,850         | 197           | 12,047         |
| College of Continuing Education                       | 533            | 55            | 588            | 523            | 57            | 580            |
| Centres, Institutes & Special Projects                | 1,448          | 21            | 1,469          | 1,439          | 21            | 1,460          |
| Art Gallery   | 118            | 16            | 134            | 117            | 17            | 134            |
| Centre for Learning and Teaching                      | 1,020          | 1             | 1,021          | 1,013          | 1             | 1,014          |
| Varsity, Intramurals & Clubs                          | 492            | 98            | 590            | 493            | 113           | 606            |
| University Housing                                    | (92)           | 0             | (92)           | (92)           | -             | (92)           |
| Total before Provision for Compensation Costs 2008-09 | 161,483        | 17,110        | 178,593        | 159,733        | 18,204        | 177,937        |
| Estimated Provision for Compensation Costs 2008-09    |                |               |                | 8,410          | -             | 8,410          |
| Total including Provision for Compensation Costs      | <u>161,483</u> | <u>17,110</u> | <u>178,593</u> | <u>168,143</u> | <u>18,204</u> | <u>186,347</u> |



# **ANCILLARY BUDGET UPDATED PLAN FOR 2008-09**

**June 2008**

The Ancillary operations of the University include Dalplex, Arts Centre, University Bookstore, Housing and Conference Services, Food Services and Personal Computer Purchase Centre (PCPC). These budget units as a group are self sustaining and do not draw on University resources. PCPC operates on a break even basis; Housing, Conference and Ancillary Services, Food Services and the University Bookstore provide a contribution to the overall ancillary budget; and Dalplex and the Arts Centre require a subsidy. The 2008-09 budget plan for these operations is summarized below.

| <b>(\$000)</b>                      | <b><u>2008-09 Budget Plan</u></b> |                            |                   |
|-------------------------------------|-----------------------------------|----------------------------|-------------------|
|                                     | <b><u>Revenue</u></b>             | <b><u>Expenditures</u></b> | <b><u>Net</u></b> |
| <b><u>Net Operating Results</u></b> |                                   |                            |                   |
| Arts Centre                         | 3,177                             | 3,501                      | (324)             |
| Bookstore                           | 6,900                             | 6,617                      | 283               |
| Dalplex & Arena                     | 2,497                             | 2,678                      | (181)             |
| Food Services                       | 7,129                             | 6,999                      | 130               |
| Housing & Conference Services       | 16,936                            | 16,844                     | 92                |
| PCPC (includes internal sales)      | 6,700                             | 6,700                      | -                 |
|                                     | <u>43,339</u>                     | <u>43,339</u>              | <u>-</u>          |

The 2008-09 combined revenue of the units total \$43.3 million representing a \$2.4 million increase over the 2007-08 budget of \$40.9 million. Revenue and expense changes for the various ancillary operations are explained in the notes in the balance of this report. The major factors contributing to higher projected revenues for 2008-09 is the projected increase in residence rates and food services rates as well as the increase in internal computer sales.

**Dalhousie University  
Arts Centre**

**Purpose**

As the region's principal performing arts venue, the Dalhousie Arts Centre (the Rebecca Cohn Auditorium) provides a user-friendly and accessible facility for the arts communities of Dalhousie, the Halifax Regional Municipality and Nova Scotia. The Dalhousie Arts Centre continues to fulfill its role as both a community partner and a major performing arts facility in Atlantic Canada. Now in its 37th year of operation, the Arts Centre provides a focal point for cultural events in Halifax.

**Budget**

|                                    | <b>2007-08<br/>Approved<br/>Budget</b> | <b>2007-08<br/>Actual</b> | <b>2008-09<br/>Budget<br/>Plan</b> |   |
|------------------------------------|--|---------------------------|------------------------------------|---|
|                                    | <b>\$000</b>                           | <b>\$000</b>              | <b>\$000</b>                       |   |
| <b>Revenue</b>                     |  |                           |                                    |   |
| Government Grant                   | 100                                    | 75                        | 200                                | 1 |
| Sales (ticket and services)        | 2,836                                  | 3,176                     | 2,977                              | 2 |
| Contribution from Ancillary Budget | 324                                    | 324                       | 324                                |   |
| <b>Total Revenue/Contribution</b>  | <b>3,260</b>                           | <b>3,575</b>              | <b>3,501</b>                       |   |
| <b>Expenditures</b>                |  |                           |                                    |   |
| Salaries & Benefits                | 601                                    | 604                       | 620                                |   |
| Equipment                          | 44                                     | 16                        | 62                                 |   |
| Utilities, Insurance & Taxes       | 202                                    | 203                       | 219                                |   |
| Credit Card Fees                   | 50                                     | 62                        | 73                                 |   |
| Maintenance                        | 133                                    | 149                       | 238                                |   |
| Cost of Sales                      | 2,055                                  | 2,378                     | 2,099                              | 3 |
| Custodial                          | 83                                     | 86                        | 87                                 |   |
| Operating Expense*                 | 92                                     | 77                        | 103                                |   |
|                                    | <b>3,260</b>                           | <b>3,575</b>              | <b>3,501</b>                       |   |
| <b>Surplus/Deficit</b>             | <b>0</b>                               | <b>0</b>                  | <b>0</b>                           |   |

\* Includes communications, postage, stationery, printing, travel, professional fees and dues, security, etc.

**Notes to the Budget**

1. Dalhousie University has submitted application to the province for \$200,000 in funding.
2. Sales revenue includes gross ticket sales for performances promoted and produced by third parties, box office services and food and beverage sales. The 2008-09 budget is based on confirmed bookings and historical trends for return engagements and general usage.
3. Cost of sales includes remittances to third party promoters/producers (i.e. ticket sale proceeds net of facility rental and services, recoverable expenses for advertising, performing arts fees and cost of food and beverage).

**Dalhousie University  
Bookstore**

**Purpose**

Serving students and faculty through the Student Union Building, Sexton campus and Dentistry locations, the University Bookstore provides textbooks, course packs, sundry items, and clothing to the Dalhousie community. The inventory order process in the Bookstore services the instructional requirements in all Dalhousie academic disciplines.

**Budget**

|   | <b>2007-08<br/>Approved<br/>Budget</b> | <b>2007-08<br/>Actual</b> | <b>2008-09<br/>Budget<br/>Plan</b> |
|---|--|---------------------------|------------------------------------|
|   | <b>\$000</b>                           | <b>\$000</b>              | <b>\$000</b>                       |
| <b>Revenue</b>                          |  |                           |                                    |
| <b>Sales</b>                            | 6,975                                  | 6,939                     | 6,900                              |
| <b>Total Revenue</b>                    | <u>6,975</u>                           | <u>6,939</u>              | <u>6,900</u>                       |
| <b>Expenditures</b>                     |  |                           |                                    |
| <b>Salaries &amp; Benefits</b>          | 689                                    | 645                       | 715                                |
| <b>Equipment</b>                        | 92                                     | 70                        | 75                                 |
| <b>Utilities, Insurance &amp; Taxes</b> | 25                                     | 29                        | 29                                 |
| <b>Interest/Credit Card Fees</b>        | 166                                    | 200                       | 169                                |
| <b>Maintenance</b>                      | 5                                      | 10                        | 10                                 |
| <b>Cost of Sales</b>                    | 5,370                                  | 5,339                     | 5,273                              |
| <b>Operating Expense*</b>               | 345                                    | 351                       | 346                                |
| <b>Contribution to Ancillary Budget</b> | 283                                    | 283                       | 283                                |
|   | <u>6,975</u>                           | <u>6,927</u>              | <u>6,900</u>                       |
| <b>Appropriation</b>                    |  | 12                        |                                    |
|   |  | <u>12</u>                 |                                    |
| <b>Surplus / (Deficit)</b>              | <u>0</u>                               | <u>0</u>                  | <u>0</u>                           |

\* includes communications, postage, stationery, printing, travel, professional fees and dues, security, custodial, advertising, systems and support costs, etc.

**Dalhousie University  
Dalplex and Arena**

**Purpose**

To provide a broad range of recreational facilities and activities for community groups and membership holders.

| <b><u>Budget</u></b>               | <b>2007-08<br/>Approved<br/>Budget</b> | <b>2007-08<br/>Actual</b> | <b>2008-09<br/>Budget<br/>Plan</b> |
|------------------------------------|--|---------------------------|------------------------------------|
|                                    | <b>\$000</b>                           | <b>\$000</b>              | <b>\$000</b>                       |
| <b>Revenue</b>                     |  |                           |                                    |
| Memberships                        | 1,043                                  | 1,050                     | 1,083                              |
| Programs                           | 625                                    | 599                       | 557                                |
| Sales & Rentals                    | 825                                    | 941                       | 857                                |
| Contribution from Ancillary Budget | 181                                    | 181                       | 181                                |
| <b>Total Revenue/Contribution</b>  | <b>2,674</b>                           | <b>2,771</b>              | <b>2,678</b>                       |
| <b>Expenditures</b>                |  |                           |                                    |
| Salaries & Benefits                | 1,660                                  | 1,672                     | 1,732                              |
| Equipment                          | 66                                     | 105                       | 39                                 |
| Utilities, Insurance & Taxes       | 360                                    | 366                       | 364                                |
| Credit Card Fees                   | 25                                     | 30                        | 26                                 |
| Maintenance                        | 152                                    | 112                       | 153                                |
| Cost of Sales                      | 217                                    | 234                       | 166                                |
| Custodial                          | 113                                    | 123                       | 110                                |
| Operating Expense*                 | 81                                     | 40                        | 88                                 |
|                                    | <b>2,674</b>                           | <b>2,682</b>              | <b>2,678</b>                       |
| <b>Appropriation</b>               |  | <b>89</b>                 |                                    |
| <b>Surplus/Deficit</b>             | <b>0</b>                               | <b>0</b>                  | <b>0</b>                           |

\* Includes communications, postage, stationery, printing, travel, professional fees and dues, security, etc.

**Notes to the Budget**

1. The 2008-09 revenue budget reflects 2007-08 experience and programming for 2008-09.
2. Surplus is to cover the cost of equipment items that will not be purchased until subsequent to year end.

**Dalhousie University  
University Housing and Conference Services**

**Purpose**

To provide traditional residence and apartment style student accommodations with capacity for approximately 2,500 students and conference accommodation, facilities and related services typically during the summer months.

| <b><u>Budget</u></b>                      | <b>2007-08<br/>Approved<br/>Budget</b> | <b>2007-08<br/>Actual</b> | <b>2008-09<br/>Budget<br/>Plan</b> |
|---|--|---------------------------|------------------------------------|
|   | <b>\$000</b>                           | <b>\$000</b>              | <b>\$000</b>                       |
| <b>Revenue</b>                            |  |                           |                                    |
| Residence & Housing                       | 13,721                                 | 14,371                    | 14,644                             |
| Conference Services                       | 1,165                                  | 1,226                     | 1,122                              |
| Rental/Lease/Other                        | 997                                    | 888                       | 924                                |
| Endowment                                 | 239                                    | 239                       | 246                                |
| <b>Total Revenue</b>                      | <b>16,122</b>                          | <b>16,724</b>             | <b>16,936</b>                      |
| <b>Expenditures</b>                       |  |                           |                                    |
| Salaries & Benefits                       | 2,563                                  | 2,604                     | 2,772                              |
| Student Residence Assistants              | 508                                    | 496                       | 514                                |
| Student Assistance                        | 900                                    | 724                       | 317                                |
| Space Rental (Summer Language Program)    | 165                                    | 159                       | 165                                |
| Contracted Services (Laundry, Waste, etc) | 482                                    | 389                       | 450                                |
| Furniture, Equipment & Systems Support    | 606                                    | 754                       | 629                                |
| Utilities, Insurance & Taxes              | 2,982                                  | 3,102                     | 3,514                              |
| Debt Service & Bank Charges               | 2,838                                  | 2,800                     | 2,800                              |
| Maintenance & Repairs                     | 691                                    | 883                       | 915                                |
| Facilities Renewal                        | 1,452                                  | 1,545                     | 1,644                              |
| Custodial                                 | 1,422                                  | 1,538                     | 1,508                              |
| Operating Expense*                        | 1,421                                  | 1,431                     | 1,616                              |
| Contribution to Ancillary Budget          | 92                                     | 92                        | 92                                 |
|   | <b>16,122</b>                          | <b>16,517</b>             | <b>16,936</b>                      |
| <b>Appropriation</b>                      |  | <b>207</b>                |                                    |
| <b>Surplus / (Deficit)</b>                | <b>0</b>                               | <b>0</b>                  | <b>0</b>                           |

\* Includes communications, postage, stationery, printing, travel, professional fees and dues, security, etc.

**Notes to the Budget**

1. During 2007-08 the student assistance program provided residence scholarships to 264 students. This was accommodated within the overall inventory of residence spaces where there had been some vacancies in the preceding year. The last year of the program is 2008-09.
2. The residence and housing revenue budget reflects a 2.35% increase in residence rates for 2008-09 as well as current projections on occupancy.
3. Facilities Renewal includes finance charges on borrowing for facilities renewal projects.

**Dalhousie University  
Food Services**

**Purpose**

To provide full service dining facilities located in four residences ( Shirreff Hall, Howe Hall, O'Brien Hall and Riskey Hall), as well as thirteen retail food outlets and 30 vending machines throughout the three University campuses. The unit also includes the operation of the 'DalCard' debit card program giving students, faculty and staff access to a range of on-campus and off-campus services.

The University currently has a contract with Aramark for provision of Food Services. The contract stipulates a minimum guaranteed sales with commission on vending and retail operations.

| <b><u>Budget</u></b>                    | <b>2007-08<br/>Approved<br/>Budget</b> | <b>2007-08<br/>Actual</b> | <b>2008-09<br/>Budget<br/>Plan</b> |
|---|--|---------------------------|------------------------------------|
|   | <b>_____<br/>\$000</b>                 | <b>_____<br/>\$000</b>    | <b>_____<br/>\$000</b>             |
| <b>Revenue</b>                          |  |                           |                                    |
| <b>Sales</b>                            | 6,857                                  | 7,153                     | 7,129                              |
| <b>Total Revenue</b>                    | <u>6,857</u>                           | <u>7,153</u>              | <u>7,129</u>                       |
| <b>Expenditures</b>                     |  |                           |                                    |
| <b>Salaries</b>                         | 49                                     | 40                        | 64                                 |
| <b>Equipment</b>                        | 267                                    | 233                       | 211                                |
| <b>Debt Service</b>                     | 496                                    | 474                       | 499                                |
| <b>Maintenance</b>                      | 159                                    | 198                       | 175                                |
| <b>Cost of Sales</b>                    | 5,397                                  | 5,564                     | 5,605                              |
| <b>Custodial</b>                        | 78                                     | 78                        | 78                                 |
| <b>Operating Expense*</b>               | 281                                    | 371                       | 367                                |
| <b>Contribution to Ancillary Budget</b> | 130                                    | 130                       | 130                                |
|   | <u>6,857</u>                           | <u>7,088</u>              | <u>7,129</u>                       |
| <b>Appropriation</b>                    | <u>          </u>                      | 65                        | <u>          </u>                  |
| <b>Surplus / Deficit</b>                | <u>          0</u>                     | <u>          0</u>        | <u>          0</u>                 |

\* includes communications, postage, stationery, printing, travel, professional fees and dues, security, transfers to the DSU and other Dalhousie units under agreement, etc.

**Notes to the Budget**

1. Actual 2007-08 results reflect an increase in students purchasing meal plans. This is consistent with the increase in residence occupancy. The 2008-09 budget is based on increased pricing of 2.35% as well as current projections on occupancy.



**Dalhousie University  
Personal Computer Purchasing Centre (PCPC)**

**Purpose**

PCPC, a division of Academic Computing Services within UCIS, was established in 1989 as a self-sustaining operation to assist UCIS to contain hardware and software support costs incurred by Dalhousie departments and students and to qualify Dalhousie for various educational discounts from suppliers by having a campus "computer store". All staff salary costs, space rental, cost of goods, and other expenses are covered by modest margins on sales. Any excess of revenue over expenditure is returned to Academic Computing to support teaching and research services.

**Budget:**

|                                       | <b>2007-08<br/>Approved<br/>Budget</b> | <b>2007-08<br/>Actual</b> | <b>2008-09<br/>Budget<br/>Plan</b> |
|---------------------------------------|--|---------------------------|------------------------------------|
|                                       | <b>\$000</b>                           | <b>\$000</b>              | <b>\$000</b>                       |
| <b>Revenue</b>                        |  |                           |                                    |
| Sales - Internal to Dalhousie Units   | 2,500                                  | 2,159                     | 3,400                              |
| Sales - External to Students & Others | 3,000                                  | 3,092                     | 3,300                              |
| <b>Total Revenue</b>                  | <b>5,500</b>                           | <b>5,251</b>              | <b>6,700</b>                       |
| <b>Expenditures</b>                   |  |                           |                                    |
| Salaries & Benefits                   | 365                                    | 341                       | 375                                |
| Credit Card Fees                      | 38                                     | 33                        | 40                                 |
| Equipment                             |  |                           |                                    |
| Cost of Sales                         | 4,951                                  | 4,717                     | 6,134                              |
| Custodial/Space                       | 26                                     | 25                        | 26                                 |
| Operating Expense*                    | 120                                    | 135                       | 125                                |
|                                       | <b>5,500</b>                           | <b>5,251</b>              | <b>6,700</b>                       |
| <b>Surplus/Deficit</b>                | <b>0</b>                               | <b>0</b>                  | <b>0</b>                           |

\* Includes communications, postage, stationery, printing, travel, professional fees and dues, security, etc.

**Notes to the Budget**

1. Cost of Sales decreases proportionately with sales.
2. Increased internal sales and the corresponding increase in cost of sales is a result of the planned refresh of computer equipment in laboratories on campus.