

2009—  
**2010**

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Dalhousie University  
**Operating  
Budget**

**Published June 2009**

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## TABLE OF CONTENTS

• Introduction .....	i
• Budget Highlights and Synopsis .....	1
• Key Components of the 2009-10 Budget .....	3
• University Operating Budget Summary .....	8
• University Operating Budget Detail .....	9
Appendix A – Funding Allocation by Strategic Focus Area – 2009-10 (and cumulative allocations for 7 years from 2003-04) .....	12
Appendix B- Seven Year History of Budget by Faculty/Unit .....	13
Appendix C – Enrolment Related Budget Allocations 2003-04 to 2009-10 .....	15
Appendix D – Operating Budget Continuity .....	16
Appendix E – Supplementary Budget Information for Expenditure Areas and Responsibility Centres with an Endowment Supported Component .....	19
Appendix F – Ancillary Budget Projection 2009-10 .....	20

## Introduction

In developing the 2009-10 operating budget plan the President's Budget Advisory Committee (BAC) has been confronted with a range of uncertainties at both the global and local levels. In spite of such uncertainties and the challenges these present, it is important for Dalhousie to continue to pursue its vision of *advancing provincial and regional development by offering a diverse student body of 17,500 to 20,000 an outstanding personal experience at a national university built around an excellent learning environment, acclaimed research strengths, broad program choices and successful career preparation in cooperation with supportive external stakeholders.*

There are two important reports which provide a framework for pursuit of our vision. In 2006-07 The Board of Governors' Long-Term Financial Planning Committee (LTFPC) reviewed the strategic options that would best position the University to maintain academic excellence within a stable financial environment. The LTFPC report is pivotal in guiding the long term fiscal strategy of the University. In concert with the LTFPC Report, the President issued the Report "Making an Impact: The President's Strategic Focus, 2007-2010". The President's report identifies seven strategic objectives as follows:

- **Enhance Academic and Research Capacity**
- **Enrich Student Experience**
- **Strengthen Enrolment**
- **Sustain Campus Renewal**
- **Develop Excellent Human Resources**
- **Increase Philanthropic Support**
- **Ensure Financial Sustainability**

The 2009-10 operating budget has been developed within this framework. The 2009-10 budget also builds on a process to allocate resources strategically that has been in place since 2003-04 and provides for the establishment annually of a Strategic Initiatives Fund. The 2009-10 Strategic Initiatives Fund is derived from two sources; \$3.5 million is generated from internal budget reallocations, and \$4.2 million from increased government grant revenue.

Importantly, the planned allocation of the 2009-10 Strategic Initiatives Fund includes the investment of \$4.2 million on a one time only basis thereby accomplishing two key objectives. In the first instance, Dalhousie will have the resources to participate in the Federal Knowledge Infrastructure Program and address the significant priority deferred maintenance backlog in the Life Science Centre building. Secondly, because of its one-time nature this funding may be re-deployed in 2010-11 and beyond to meet budgetary pressures that emerge. This flexibility is consistent with the strategic objective of **ensuring financial sustainability**.

The following is a summary of the significant strategic investments by objective:

- To **Enhance Academic and Research Capacity**, the 2009-10 budget includes \$250,000 for the continuing development of the MBA Corporate Residency program; \$609,000 (\$182,000 one-time) for the introduction of the new multi-disciplinary College of Environment, Sustainability and Society; and, \$100,000 for increased research support.
- To **Enrich Student Experience** this budget provides new funding of \$500,000 (\$437,000 one-time) for redevelopment of the Dalhousie website and \$250,000 for student services.
- To **Strengthen Enrolment** \$150,000 in increased student financial aid has been added and \$100,000 will be available to expand marketing activities into Western Canada.
- To **Sustain Campus Renewal** \$1,200,000 is provided on a recurring basis to continue to increase annual base funding for renewal of our facilities and \$3,520,000 on a one-time basis to support

existing project renewal and financing. \$200,000 has been provided to improve the regular maintenance of our facilities through Facilities Management operations.

- To **Develop Excellent Human Resources** \$72,000 has been provided to increase staffing in the area of Environmental Health and Safety to meet changing regulatory requirements.
- To **Increase Philanthropic Support** an additional \$500,000 base adjustment will provide additional capacity for fundraising.
- To **Ensure Financial Sustainability** the 2009-10 operating budget is balanced and provides for flexibility in the allocation of resources in 2010-11 and beyond.

The University must move forward in continuing to attract the highest quality students, faculty and staff and provide an inspiring and supportive learning environment. That said, we cannot ignore the uncertainties and challenges ahead. Among others, these uncertainties include the impacts of global recession, and the upcoming (June 2010) Pension plan valuation, the stability of provincial funding arrangements, the elimination of mandatory retirement and maintaining enrolments in a declining regional and national pool. These uncertainties are discussed more fully in the BAC XL report and in other sections of this report.

The University's 2009-10 Recommended Operating Budget represents a responsible and responsive fiscal plan acknowledging the uncertainties and challenges that lay ahead.

## **2009-10 Budget Highlights**

Dalhousie's operating budget for 2009-10 is the twenty-second 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 \$289.1 million. Base operating revenues and expenditures are budgeted to increase by \$18,413,000 (6.8%).

### **REVENUES**

- Provincial Operating Grant to increase by \$19.9 million, including:
  - increase provided under the Memorandum of Understanding (MOU),
  - funding for the expanded Nova Scotia Bursary Program, and
  - funding for the Masters Programs in Occupational Therapy and Physiotherapy.
- Tuition revenue to increase by \$1.4 million as a result of better than budgeted enrolment in 2008-09
  - 2009-10 tuition fee rates frozen for all regular credit programs.
  - budget assumes overall enrolment for 2009-10 will be unchanged from 2008-09
- Investment income will decrease by \$2.9 million

### **STRATEGIC INITIATIVES**

- \$7,705,000 (discussion on page 4 and Appendix A) for expenditures in strategic areas as follows:
  - base commitments - \$3,459,000
  - non permanent commitments - \$4,246,000 (including \$3,520,000 for priority backlog Facilities Renewal projects.)
- non permanent funding to be redeployed in future years as required to meet budget priorities.

### **EXPENDITURES**

- \$10,000,000 for increased faculty and staff compensation adjustments (including insured employee benefits and pension contribution amounts).
- \$1,720,000 for expanded provincial bursary program for Nova Scotia students (increased from \$761 to \$1,022 for full time students).
- \$860,000 provision for the increasing costs of utilities and taxes.
- A base reallocation from budget units for Strategic Initiatives of \$3,459,000. The reallocation adjustment has been applied to units as follows:
  - 1.95% from Faculty and non faculty budgets.
  - 0.5% from non Faculty units receiving significant funding via Strategic Initiatives allocations. (Student Services, Registrar, Facilities Management, Communications & Marketing, and External Relations)

## Operating Budget Revenue and Expenditure Synopsis

The operating revenue and expenditure synopsis in the table below provides a historical perspective (albeit brief) of the major revenue sources and expenditures for the 2009-10 recommended operating budget and the three previous years.

The synopsis reflects some significant changes in Dalhousie's operating revenue and expenditure trends over this period. Nova Scotia Government Grants have increased from 50.3% to 58.4% of operating revenue while tuition has declined from 38.1% to 32.3% of the total. There are also some important shifts in expenditures with increased allocations to student assistance and facilities renewal and a decrease in the share of the budget devoted to compensation costs. A more detailed history of expenditure data is provided in Appendix B of this report.

	2009-10		2008-09		2007-08		2006-07	
	\$	%	\$	%	\$	%	\$	%
<b><u>REVENUES</u></b>								
N.S. Government grants	168,942	58.4%	149,001	55.1%	133,611	53.0%	120,497	50.3%
Tuition	93,224	32.3%	91,774	33.9%	90,289	35.8%	91,227	38.1%
Other	26,884	9.3%	29,862	11.0%	28,061	11.1%	27,772	11.6%
	<u>289,050</u>	<u>100.0%</u>	<u>270,637</u>	<u>100.0%</u>	<u>251,961</u>	<u>100.0%</u>	<u>239,496</u>	<u>100.0%</u>
<b><u>EXPENDITURES</u></b>								
Compensation	208,035	72.0%	196,584	72.6%	187,069	74.2%	179,490	74.9%
Student Assistance	20,884	7.2%	19,235	7.1%	14,642	5.8%	13,321	5.6%
Energy, Water, Taxes and Insurance	14,629	5.1%	13,769	5.1%	11,769	4.7%	10,869	4.5%
Facilities Renewal	16,302	5.6%	11,059	4.1%	9,254	3.7%	8,053	3.4%
Library Costs	6,530	2.3%	6,406	2.4%	6,270	2.5%	5,975	2.5%
Other Costs (net of unit revenues )	26,129	9.0%	23,584	8.7%	22,957	9.1%	21,788	9.1%
Strategic Reallocations *	(3,459)	-1.2%						
	<u>289,050</u>	<u>100.0%</u>	<u>270,637</u>	<u>100.0%</u>	<u>251,961</u>	<u>100.0%</u>	<u>239,496</u>	<u>100.0%</u>

\* This line is the required reallocation from Faculty and other budget units. The distribution of the reallocation amount for each unit will be known once detailed budgets are completed.

## Key Components of the 2009-10 Budget

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

### 1. REVENUES

#### a) Government Grant

The budget includes an increase of \$17.4 million in the provincial operating budget according to the Memorandum of Understanding with the Province of Nova Scotia. The MOU was designed to provide for stable government funding and reduced student tuition costs thereby enabling multi-year planning for the three years to 2011. This longer term certainty has been undermined and the 2009-10 budget process delayed in recent months as the prospect of opening up the MOU has been raised. Confirmation of the 2009-10 operating grant has yet to be confirmed and, hence, the 2009-10 budget has been developed on the basis that the terms of the MOU will remain intact.

Also included is \$1.4 million in increased funding from the province to cover the increased cost of the provincial bursary program in 2009-10. (The bursary amount for full time Nova Scotia students will increase from \$761 to \$1,022 in this year) and increased funding of \$1.1 million for the new Masters programs in Physiotherapy and Occupational Therapy.

#### b) Federal Indirect Costs of Research Grant

The University's operating budget incorporates funding from the Federal Government for the indirect costs of research. In March Canadian universities received notice that the funding for the program is being reduced by almost \$15.0 million over the next three years in relation to reductions in direct cost research grants that are administered by each of the federal granting agencies. As a result Dalhousie funding from the program will be reduced by \$100,000 in 2009-10.

#### c) Investment Income

Over the last year the global economy has fallen into a massive recession and stock markets have fallen by 50%. This has had a negative impact on the University's operating investment income and the value of long term investment portfolios of the endowment as described below.

- (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. Spending allocations have been adjusted to respond to the dramatic decline in investment markets over the last year and reflect a spending allocation decrease of 5% for established endowments. Allocations for newer endowments have been suspended to allow for a period of recovery in the value of such endowments. Any endowment spending commitments will be funded through the operating budget of Faculties and units or balances available in individual endowment accounts. In 2009-10, the University has committed to maintain both the number of awards as well as the dollar value available to fund student scholarships for current and new students.
- (ii) Operating - This budget line includes the investment earnings on surplus operating cash balances net of bank charges and credit card fees. The 2009-10 budget incorporates current interest rate and cash flow projections and the elimination of credit card transaction fees associated with the payment of tuition and residence fees. This latter change will take effect September 1<sup>st</sup> 2009. Operating interest revenue is budgeted to decrease by a net amount of \$1,500,000 in 2009-10 as a result of these items.

d) **Tuition Fees**

The tuition fee revenue budget is based on steady state enrolment at 2008-09 actual levels (an increase of \$1.4 million over the 2008-09 budget). While both 2008-09 enrolment experience and applications for 2009-10 are positive, the pool of potential student entrants is declining both regionally and nationally producing a more competitive environment. Although enrolments to date are promising, Dalhousie will need a sustained effort to continue to attract students from a broad range of national and international markets.

The budget for 2009-10 includes no increase in fees in accordance with the three-year (2008-2011) Memorandum of Understanding with the province.

Tuition revenue for 2008-09 and ERBA allocations were finalized following the release of the BAC XL report resulting in adjustments to the 2009-10 budget. In particular, \$52,000 has been allocated to Faculties through ERBA compared to the \$350,000 estimated in BAC XL. The difference is offset by lower than projected tuition revenue for 2009-10 based on 2008-09 actual results.

e) **Facilities Renewal Fee**

The revenue budget for the Facilities Renewal fee has increased by \$55,000 as a result of 2008-09 experience and an increase in the student fee from \$44 per term to \$45 per term for full-time students.

## **2. STRATEGIC INITIATIVES**

The 2009-10 budget includes a Strategic Initiatives Fund totalling \$7,705,000 as described in the Introduction to this report. Strategic Initiatives allocations over time have been guided by the University's Strategic Focus and most recently the objectives outlined in "Making an Impact – the President's Strategic Focus, 2007-10". Appendix A includes a summary of the Strategic Initiatives program by strategic objective and by budget category since inception in 2003-04.

The following is a summary of the significant investments for the **7 year period from 2003-04 to 2009-10** inclusive:

a) **Student Assistance**

The University has committed \$2.7 million in allocations to increase scholarships, bursaries and student employment initiatives supporting both Graduate & Undergraduate students since 2003-04. It is important to note that in addition to Strategic Initiatives support this budget line has increased by \$8.6 million over this period. This includes \$5.7 million in student support through the provincial bursary program for Nova Scotia students, annual inflationary adjustments and base funding for other student assistance requirements and initiatives.

b) **Facilities Renewal**

Facilities Renewal and backlog deferred maintenance issues have been well documented since the Facilities Renewal Strategy Committee released its report in February 2001. The Budget Advisory Committee reports have regularly highlighted the state of our facilities and the Long Term Financial Planning Committee recommended increasing funds in this area. To date \$11,265,000 in increased funding has been allocated to this priority area.

c) **Academic**

In total \$5,050,000 has been allocated to academic areas. Significant investments include \$1,420,000 to support the University Library, \$1,500,000 in Faculty salary initiatives, \$500,000 to provide funding to the Vice-President, Academic and Provost to support one-time Academic Initiatives, \$750,000 to the Faculty of Management to support program changes and \$609,000 for the introduction of the College of Environment, Sustainability and Society.



d) **Academic Support**

\$1,546,000 has been provided to Information Technology Services and the Centre for Learning and Teaching with a strong emphasis on academic technology priorities.

e) **Administration and General**

A total of \$5,659,000 has been allocated to Administrative Units. This funding has been largely focused on student recruitment and retention issues through the Registrar's Office (\$1,272,000) and Communications and Marketing (\$809,000). In addition \$1,500,000 has been allocated to External Relations to advance fundraising capacity, \$318,000 to Research Services and \$203,000 to Institutional Analysis and Research. The balance of \$1,557,000 was allocated to a variety of initiatives impacting virtually all administrative units.

f) **Student Services**

Just over \$1,105,000 has been allocated to this area to improve support for students. Among other initiatives, funding has been used for the development of a Wellness Office and advancing academic advising areas.

Appendix B provides a history of operating budget allocations by unit/expenditure category for the period 2002-03 to 2008-09 inclusive. The growth in budgets reflects all changes over the period such as allocations from Strategic Initiatives, the impact of annual budget reallocations, ERBA adjustments (Appendix C), increases to budgets for salary and benefit adjustment. From time to time there are special adjustments to Faculties for new and expanded programs (e.g. Nursing expansion in the Faculty of Health Professions in 2003-04.)

### 3. **EXPENDITURES**

a) **General Operating Expenditure**

- i. **Non-space Equipment** – The expenditure line for teaching and other equipment includes an inflationary increase of 2% for 2009-10.
- ii. **Scholarships, Bursaries and Student Assistance** – The operating component of this budget line has been increased by \$343,000 or 3.6 %. This increase includes an inflationary adjustment and \$150,000 in strategic initiatives funding earmarked for changes in the undergraduate scholarship program and graduate scholarships for indigenous black and first nations students.

The endowment supported component of this budget has decreased as a result of the spending allocation adjustments described in the Endowment Income section (1(c)) above.

In 2009-10 the budget also includes \$5,787,000 for the provincial bursary program for Nova Scotia students (see 1(a) above).

- iii. **Facilities Renewal** - This line provides for an increase in facilities renewal expenditures as follows:
  - Base funding for annual Facilities Renewal expenditures will increase by \$1,014,000. This increase includes Strategic Initiatives funding (\$500,000), funding from the provincial government specifically for Facilities Renewal (\$222,000) and inflationary and other base increases (\$292,000).
  - The 2009-10 funding available for backlog deferred maintenance will increase by \$4,229,000. The increase includes base funding from

Strategic Initiatives of \$700,000 to address backlog deferred maintenance projects on a go-forward basis and an inflationary increase on the existing budget. In addition, one-time funding from Strategic Initiatives of \$3,520,000 will allow supplemental funding for projects approved under the Federal Knowledge Infrastructure program (e.g. the Life Science Centre retrofit).

The one-time funding applied in 2009-10 will be redeployed in future years to address priority budgetary issues.

- iv. Energy - The energy budget projection incorporates a provision of \$860,000 for cost escalation in the coming year. This provision includes estimated fuel costs assuming prices will continue to rise based on pricing trends in previous years and a normal consumption pattern. The increase also includes an allowance for the full year of increased electricity rates that became effective January 2009. An adjustment is also required for the utility costs associated with the new Chemical Storage Facility.
- v. Water, Taxes & Insurance – The budget for this line has been held constant as general increases projected for the water and tax portion of the budget are offset by decreases in property insurance premiums.
- vi. 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.
- vii. 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. A significant component of the cost on this line varies directly with market value resulting in a decrease of \$157,000 for 2009-10.
- viii. Contingency – The annual provision for contingencies is budgeted at \$1,600,000 (an increase of \$300,000 over last year) and represents 0.55% of the budget.

b) **Responsibility Centre Expenditures**

Appendix D to this report provides a detailed continuity of the adjustments applied to Faculty and unit budgets in 2009-10. These adjustments are summarized as follows:

- i. Faculty and Unit Budgets – Budgets for most Faculties and other units have been calculated to include adjustments for ERBA, non salary increases, and strategic budget reallocations. Appendix C is a summary of ERBA adjustments for 2009-10 with historical information for the period 2003-04 to 2009-10 inclusive. Faculty and unit budgets are also adjusted for 2009-10 endowment spending allocations as described above.

Appendix E provides a breakdown of the budget for units with both Endowment and Operating supported components.

- ii. 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 (CUPE and employees formerly represented by IUOE). Increases for non-unionized employees have been estimated as well. The provision also includes the annualization of 2008-09 increases and estimated benefit costs. Overall, it is anticipated that compensation adjustments will be \$10,000,000 in 2009-10.

The balance of \$1,250,000 on this budget line reflects the net reduction in employer pension contributions as a result of the 2007 pension plan valuation and will be transferred to the Pension Stabilization Fund.

- iii. Ancillaries - The ancillary budget line includes budgets for the Bookstore, Dalplex, Student Community Services (Residences), Arts Centre, Personal Computer Purchase Centre and Food Services. The bottom line for the group (i.e. \$234,000) 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 Appendix F.)

**DALHOUSIE UNIVERSITY**  
**2009-10 RECOMMENDED OPERATING BUDGET- SUMMARY**  
**(\$ 000's omitted)**

	2008-09 Final Budget	2009-10 Recommended Budget	
<b><u>REVENUE</u></b>			
Government Grants			
Operating	146,146	164,952	
Facilities/Space	1,000	1,000	
Enrolment Expansion	1,805	2,940	
Targeted	50	50	
	<u>149,001</u>	<u>168,942</u>	
Federal Indirect Costs of Research Grant	6,942	6,842	
Investment			
Endowment	18,450	17,017	
Operating ( net of bank and finance charges )	3,200	1,700	
Tuition Fees	91,774	93,224	
Facilities Renewal Fee	1,270	1,325	
	<u>270,637</u>	<u>289,050</u>	
<b><u>GENERAL OPERATING EXPENDITURES</u></b>			
Non-Space Equipment	2,434	2,483	
Scholarships, Bursaries and Student Assistance			
Operating	9,628	9,971	
Nova Scotia Bursary Program	4,067	5,787	
Endowment	5,540	5,126	
Facilities Renewal - annual	10,609	11,623	
- backlog	450	4,679	
Energy (net of recoveries)	10,693	11,553	
Water, Taxes & Insurance (net of recoveries)	3,076	3,076	
Endowment Management Expense	1,967	1,810	
Facilities/Space	1,000	1,000	
Contingency	1,300	1,600	
	<u>50,764</u>	<u>58,708</u>	
<b><u>TOTAL GENERAL OPERATING EXPENDITURES</u></b>			
<b><u>RESPONSIBILITY CENTRE EXPENDITURES</u></b>			
Academic	167,501	166,210	174,210
Academic Support	9,856	10,246	10,646
Administration	21,412	22,202	23,202
General	999	1,005	1,005
Facilities Management	14,272	14,620	14,900
Student Services	4,457	4,695	4,895
Provision for Compensation Adjustments	1,130	11,130	1,250
	<u>219,627</u>	<u>230,108</u>	<u>230,108</u>
<b><u>TOTAL RESPONSIBILITY CENTRE EXPENDITURES</u></b>			
<b>TOTAL OPERATING EXPENDITURES</b>	<u>270,391</u>	<u>288,816</u>	
<b>NET ANCILLARY EXPENDITURES</b>	<u>246</u>	<u>234</u>	
<b>TOTAL EXPENDITURES</b>	<u>270,637</u>	<u>289,050</u>	
<b>TOTAL SURPLUS (DEFICIT) FOR THE YEAR</b>	<u>-</u>	<u>-</u>	

**DALHOUSIE UNIVERSITY**  
**2009-10 RECOMMENDED OPERATING BUDGET - DETAIL**  
(\$000's omitted)

	2008-09 Final Budget	2009-10 Recommended Budget
<b><u>ACADEMIC</u></b>		
Architecture and Planning	3,960	3,910
Arts and Social Sciences	18,111	17,423
Computer Science	5,296	5,165
Dentistry	8,582	8,440
Engineering	15,101	14,753
Graduate Studies	1,639	1,646
Health Professions <sup>(1)</sup>	20,045	20,882
Law	7,093	7,011
Management	9,831	9,697
Medicine <sup>(1)</sup>	36,475	35,790
Science	27,180	26,464
University Library	12,502	12,477
College of Continuing Education	613	617
Centres, Institutes & Special Projects	1,523	1,504
Technical Co-op Education & Career Services	487	479
Faculty Related Costs	1,358	1,378
Kings' Transfer	(2,937)	(2,937)
Academic Initiatives	642	1,511
<b>Subtotal Academic</b>	<b>167,501</b>	<b>166,210</b>
Provision for Compensation Adjustments (estimated)		<b>8,000</b>
<b>Academic including the provision for compensation adjustments</b>		<b>174,210</b>
<b><u>ACADEMIC SUPPORT</u></b>		
Academic Support Initiatives	-	540
Art Gallery	140	137
Centre for Learning and Teaching	1,182	1,169
Information Technology Services <sup>(2)</sup>	8,689	8,555
Printing Centre	(155)	(155)
<b>Subtotal Academic Support</b>	<b>9,856</b>	<b>10,246</b>
Provision for Compensation Adjustments (estimated)		<b>400</b>
<b>Academic Support including the provision for compensation adjustments</b>		<b>10,646</b>

(1) Program expansions in Nursing and Medicine will result in adjustments to these Faculty allocations during 2009-10 once budget arrangements for revenue (grant and tuition) and operating costs are finalized.

(2) Information Technology Services now includes the Business Process Integration Office, which was previously a separate unit under Administration.

**DALHOUSIE UNIVERSITY**  
**2009-10 RECOMMENDED OPERATING BUDGET - DETAIL**  
**(\$000's omitted)**

	2008-09 Final Budget	2009-10 Recommended Budget
<b><u>ADMINISTRATION</u></b>		
Administrative Initiatives	-	986
Application Fees	(940)	(940)
Communications and Marketing	2,366	2,371
Environmental Health and Safety Office	413	408
External Relations	3,975	3,978
Financial Services	3,876	3,802
Human Resources	2,351	2,309
Institutional Analysis and Research	539	530
Inter-University Services	62	63
President's Office	2,800	2,750
Registrar & Admissions	4,241	4,244
Research Services	1,025	1,007
University Secretariat / Internal Audit	704	694
<b>Subtotal Administration</b>	<b><u>21,412</u></b>	<b><u>22,202</u></b>
Provision for Compensation Adjustments (estimated)		<b><u>1,000</u></b>
<b>Administration including the provision for compensation adjustments</b>		<b><u>23,202</u></b>
<b><u>GENERAL</u></b>	<b><u>999</u></b>	<b><u>1,005</u></b>
Provision for Compensation Adjustments (estimated)		<b><u>1,005</u></b>
<b>General including the provision for compensation adjustments</b>		<b><u>1,005</u></b>
<b><u>FACILITIES MANAGEMENT</u></b>	<b><u>14,272</u></b>	<b><u>14,620</u></b>
Provision for Compensation Adjustments (estimated)		<b><u>280</u></b>
<b>Facilities Mangement including the provision for compensation adjustments</b>		<b><u>14,900</u></b>

**DALHOUSIE UNIVERSITY**  
**2009-10 RECOMMENDED OPERATING BUDGET - DETAIL**  
**(\$000's omitted)**

	2008-09 Final Budget	2009-10 Recommended Budget
<b><u>STUDENT SERVICES</u></b>		
Awards Office & Student Services Centre -Sexton	350	349
Counselling	841	837
General Student Services	1,822	2,075
Office of the Vice-President	739	735
Student Health	87	89
Varsity, Intramurals & Clubs	618	610
<b>Subtotal Student Services</b>	<b>4,457</b>	<b>4,695</b>
Provision for Compensation Adjustments (estimated)		<b>200</b>
<b>Student Services including the provision for compensation adjustments</b>		<b>4,895</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	154	142
<b>Total Ancillaries</b>	<b>246</b>	<b>234</b>

**Funding Allocations by Strategic Focus Areas - 2009-10**  
 (and cumulative allocations for seven years from 2003-04)  
 (000's of dollars)

	<u>Research &amp; Academic Strengths</u>	<u>Enrich Student Experience</u>	<u>Strengthen Enrolment</u>	<u>Campus Renewal</u>	<u>Renew Human Resources</u>	<u>Philanthropic Support</u>	<u>Total 2009-10</u>	<u>Cumulative 2003-04 to 2009-10</u>
Academic	859						859	5,050
Academic Support		540					540	1,546
Administrative & General	150	59	100		177	500	986	5,659
Facilities Management				200			200	1,780
Student Services		250					250	1,105
Facilities Renewal				4,720			4,720	11,265
Student Assistance			150				150	2,730 <sup>(2)</sup>
<b>Total 2009-10</b>	<b>1,009</b>	<b>849</b>	<b>250</b>	<b>4,920</b>	<b>177</b>	<b>500</b>	<b>7,705</b>	
<b>Cumulative to 2009-10</b>	<b>5,075</b>	<b>3,278</b>	<b>4,725<sup>(1)</sup></b>	<b>13,045</b>	<b>1,512</b>	<b>1,500</b>		<b>29,135</b>

## Notes:

(1) Includes \$1.3 million in special funding in 2006-07 for improved recruitment initiatives. This funding was separate from the Strategic Initiatives funding program.

(2) In addition to the amounts shown, the Student Assistance budget has increased by \$8.6 million dollars over this period. This includes \$5.7 million or the provincially funded Nova Scotia Bursary program, increases related to the endowment portion of the budget, general inflationary increases and base funding for other student assistance requirements and initiatives.



**DALHOUSIE UNIVERSITY**  
**7 YEAR HISTORY OF OPERATING BUDGET BY UNIT**  
**(\$ 000's omitted)**

	<b>Final Budget</b>	<b>Final Budget</b>	<b>Final Budget</b>	<b>Final Budget</b>	<b>Final Budget</b>	<b>Final Budget</b>	<b>Final Budget</b>	
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	
<b><u>GENERAL OPERATING EXPENDITURES</u></b>								
Non-Space Equipment	1,909	1,967	2,047	2,100	2,210	2,309	2,434	
Scholarships, Bursaries and Student Assistance								
Operating	6,534	6,319	7,074	8,008	8,256	9,341	9,628	
Nova Scotia Bursary Program							4,067	
Endowment	4,886	4,857	4,916	4,904	5,065	5,301	5,540	
Facilities Renewal	2,837	4,943	5,900	7,240	8,053	9,254	11,059	
Energy (net of recoveries)	5,632	6,272	6,772	6,926	8,103	8,893	10,693	
Water, Taxes & Insurance (net of recoveries)	1,702	1,952	2,252	2,500	2,766	2,876	3,076	
Endowment Management Expenses	1,452	1,500	1,500	1,550	1,738	1,817	1,967	
Facilities/Space	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Contingency	400	600	600	600	1,000	1,300	1,300	
<b>TOTAL GENERAL OPERATING EXPENDITURES</b>	<b>26,352</b>	<b>29,410</b>	<b>32,061</b>	<b>34,828</b>	<b>38,191</b>	<b>42,091</b>	<b>50,764</b>	<b>58.3%</b>
<b><u>ACADEMIC</u></b>								
Architecture and Planning	2,892	3,191	3,433	3,621	3,782	3,764	3,960	
Arts and Social Sciences	13,159	15,199	16,655	17,237	17,798	18,007	18,111	
Computer Science	4,501	4,821	4,810	5,070	4,898	5,126	5,296	
Dentistry	7,164	7,587	7,818	7,989	8,213	8,341	8,582	
Engineering	12,077	13,157	13,456	13,914	14,328	14,690	15,101	
Graduate Studies	1,302	1,366	1,468	1,510	1,546	1,575	1,639	
Health Professions	13,517	16,564	17,302	17,995	18,433	19,186	20,045	
Law	5,229	5,711	5,973	6,337	6,639	6,721	7,093	
Management	6,870	7,553	8,080	8,855	8,872	8,939	9,831	
Medicine	26,814	29,122	30,923	32,573	34,445	34,921	36,475	
Science	21,278	23,368	25,050	25,262	26,072	26,223	27,180	
University Library	9,202	10,087	10,695	11,292	11,633	12,016	12,502	
College of Continuing Education	459	550	518	541	562	588	613	
Centres, Institutes & Special Projects	1,270	1,452	1,482	1,491	1,454	1,469	1,523	
Engineering & Computer Science Career Services	336	387	410	432	445	464	487	
Faculty Related Costs (eg.Travel, Leave Grants, PDA.)	1,267	1,275	1,132	1,170	1,296	1,247	1,358	
Kings' Transfer	(2,117)	(2,167)	(2,167)	(2,367)	(2,367)	(2,767)	(2,937)	
Academic Initiatives		300	356	463	472	632	642	
<b>TOTAL ACADEMIC</b>	<b>125,220</b>	<b>139,523</b>	<b>147,394</b>	<b>153,385</b>	<b>158,521</b>	<b>161,142</b>	<b>167,501</b>	<b>33.8%</b>
<b><u>ACADEMIC SUPPORT</u></b>								
Art Gallery	98	107	113	121	127	134	140	
Centre for Learning and Teaching	688	798	893	975	994	1,021	1,182	
Information Technology Services	5,668	6,310	6,739	7,036	7,217	7,625	8,689	
Printing Centre	(154)	(154)	(154)	(154)	(154)	(154)	(155)	
<b>TOTAL ACADEMIC SUPPORT</b>	<b>6,300</b>	<b>7,061</b>	<b>7,591</b>	<b>7,978</b>	<b>8,184</b>	<b>8,626</b>	<b>9,856</b>	<b>56.4%</b>

**DALHOUSIE UNIVERSITY**  
**7 YEAR HISTORY OF OPERATING BUDGET BY UNIT**  
**(\$ 000's omitted)**

	<b>Final Budget</b>	<b>Final Budget</b>	<b>Final Budget</b>	<b>Final Budget</b>	<b>Final Budget</b>	<b>Final Budget</b>	<b>Final Budget</b>	
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	
<b><u>ADMINISTRATION</u></b>								
Application Fees	(885)	(935)	(935)	(935)	(860)	(860)	(940)	
Communications & Marketing	1,030	1,156	1,229	1,396	1,842	2,141	2,366	
Environmental Health and Safety Office	267	279	297	345	365	363	413	
External Relations	2,117	2,347	2,475	2,563	2,736	3,309	3,975	
Financial Services	2,808	3,084	3,230	3,338	3,460	3,551	3,876	
Human Resources	1,752	1,888	1,978	2,025	2,079	2,189	2,351	
Institutional Analysis and Research	255	272	281	295	307	518	539	
Inter-University Services	43	44	45	62	50	61	62	
President's Office	1,502	1,856	2,013	2,074	2,126	2,314	2,800	
Registrar & Admissions	2,259	2,436	2,555	2,685	3,688	4,054	4,241	
Research Services	451	484	506	701	722	813	1,025	
University Secretariat/ Internal Audit	236	255	432	536	541	577	704	
<b>TOTAL ADMINISTRATION</b>	<b>11,835</b>	<b>13,166</b>	<b>14,106</b>	<b>15,085</b>	<b>17,056</b>	<b>19,030</b>	<b>21,412</b>	80.9%
<b><u>GENERAL</u></b>	<b>1,095</b>	<b>1,134</b>	<b>1,017</b>	<b>917</b>	<b>910</b>	<b>926</b>	<b>999</b>	-8.8%
<b><u>FACILITIES MANAGEMENT</u></b>	<b>9,995</b>	<b>11,071</b>	<b>11,634</b>	<b>12,553</b>	<b>12,707</b>	<b>13,290</b>	<b>14,272</b>	42.8%
<b><u>STUDENT SERVICES</u></b>								
Awards Office & Student Services Centre -Sexton	226	244	257	267	328	335	350	
Student Services	1,768	1,972	2,266	2,567	2,626	3,051	3,402	
Student Health	78	79	81	82	84	86	87	
Varsity, Intramurals & Clubs	419	478	502	518	572	590	618	
<b>TOTAL STUDENT SERVICES</b>	<b>2,491</b>	<b>2,773</b>	<b>3,106</b>	<b>3,434</b>	<b>3,610</b>	<b>4,062</b>	<b>4,457</b>	78.9%
<b><u>ANCILLARIES</u></b>								
Dalhousie Arts Centre	324	324	324	324	324	324	324	
Dalplex and Arena	181	181	181	181	181	181	181	
Food Services	-	-	-	-	(130)	(130)	(130)	
University Bookstore	(133)	(133)	(133)	(133)	(283)	(283)	(283)	
University Housing	(147)	(155)	(148)	(144)	144	147	154	
<b>TOTAL ANCILLARIES</b>	<b>225</b>	<b>217</b>	<b>224</b>	<b>228</b>	<b>236</b>	<b>239</b>	<b>246</b>	9.3%

Note: Certain lines in 2003-03 to 2008-09 have been reclassified to conform with 2009-10 presentation .

**Dalhousie University**  
**Summary of Enrolment Related Budget Allocations 2003-04 to 2009-10**  
 ( 000's)

Faculty	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	Cumulative Distributions 2003-04 to 2009-10
Architecture and Planning	172	136	119	49	(97)	57	28	464
Arts and Social Sciences	1,081	997	111	6	(134)	(660)	(255)	1,146
Computer Science	78	(242)	(398)	(349)	(122)	35	27	(971)
Dentistry	8	(3)	7	(1)	6	1	(4)	14
Engineering	487	8	52	62	24	-	30	663
Graduate Studies	-	36	43	27	19	(10)	30	145
Health Professions	374	199	192	75	502	157	88	1,587
Law	22	26	87	17	(128)	4	75	103
Management	189	251	527	(92)	94	83	64	1,116
Medicine	189	29	28	(9)	(135)	11	(14)	99
Science	907	706	(65)	(312)	(354)	(119)	(17)	746
	<b>3,507</b>	<b>2,143</b>	<b>703</b>	<b>(527)</b>	<b>(325)</b>	<b>(441)</b>	<b>52</b>	<b>5,112</b>

**DALHOUSIE UNIVERSITY**  
**2009-10 RECOMMENDED OPERATING BUDGET - CONTINUITY**  
**(\$000's omitted)**

	2008-09 Final Budget	Adjustments					2009-10 Recommended Budget
		Strategic Budget Reallocation	ERBA	Strategic Initiative Allocations	Endowment Change	Non Salary & Other Adjustments <sup>(1)</sup>	
<b>ACADEMIC</b>							
Architecture and Planning	3,960	(76)	28		(5)	3	3,910
Arts and Social Sciences	18,111	(334)	(255)		(108)	9	17,423
Computer Science	5,296	(97)	27		(72)	11	5,165
Dentistry	8,582	(165)	(4)		(5)	32	8,440
Engineering	15,101	(277)	30		(109)	8	14,753
Graduate Studies	1,639	(24)	30		(5)	6	1,646
Health Professions	20,045	(379)	88		(31)	1,159	20,882
Law	7,093	(112)	75		(69)	24	7,011
Management	9,831	(183)	64		(15)	-	9,697
Medicine	36,475	(600)	(14)		(152)	81	35,790
Science	27,180	(477)	(17)		(253)	31	26,464
University Library	12,502	(131)			(16)	122	12,477
College of Continuing Education	613				(3)	7	617
Centres, Institutes & Special Projects	1,523	(23)			(1)	5	1,504
Technical Co-op Education & Career Services	487	(9)				1	479
Faculty Related Costs	1,358					20	1,378
Kings' Transfer	(2,937)						(2,937)
Academic Initiatives	642			859		10	1,511
<b>Subtotal Academic</b>	<b>167,501</b>	<b>(2,887)</b>	<b>52</b>	<b>859</b>	<b>(844)</b>	<b>1,529</b>	<b>166,210</b>
Provision for Compensation Adjustments (estimated)							<b>8,000</b>
<b>Academic including the provision for compensation adjustments</b>							<b>174,210</b>
<b>ACADEMIC SUPPORT</b>							
Academic Support Initiatives	0			540			540
Art Gallery	140	(2)			(1)		137
Centre for Learning and Teaching	1,182	(18)			-	5	1,169
Information Technology Services	8,689	(154)				20	8,555
Printing Centre	(155)						(155)
<b>Subtotal Academic Support</b>	<b>9,856</b>	<b>(174)</b>	<b>0</b>	<b>540</b>	<b>(1)</b>	<b>25</b>	<b>10,246</b>
Provision for Compensation Adjustments (estimated)							<b>400</b>
<b>Academic Support including the provision for compensation adjustments</b>							<b>10,646</b>

(1) This column includes an adjustment to Health Professions for increased government funding related to the new Occupational Therapy and Physiotherapy Masters programs

**DALHOUSIE UNIVERSITY**  
**2009-10 RECOMMENDED OPERATING BUDGET - CONTINUITY**  
**(\$000's omitted)**

	2008-09 Final Budget	Adjustments			2009-10 Recommended Budget
		Strategic Budget Reallocation	Strategic Initiatives <sup>1</sup>	Non Salary & Other Adjustments <sup>(1)</sup>	
<b>ADMINISTRATION</b>					
Administrative Initiatives	-		986		986
Application Fees	(940)				(940)
Communications and Marketing	2,366	(11)		16	2,371
Environmental Health and Safety Office	413	(8)		3	408
External Relations	3,975	(20)		23	3,978
Financial Services	3,876	(75)		1	3,802
Human Resources	2,351	(46)		4	2,309
Institutional Analysis and Research	539	(11)		2	530
Inter-University Services	62			1	63
President's Office	2,800	(54)		4	2,750
Registrar & Admissions	4,241	(21)		24	4,244
Research Services	1,025	(20)		2	1,007
University Secretariat / Internal Audit	704	(14)		4	694
<b>Subtotal Administration</b>	<b>21,412</b>	<b>(280)</b>	<b>986</b>	<b>84</b>	<b>22,202</b>
Provision for Compensation Adjustments (estimated)					<b>1,000</b>
<b>Administration including the provision for compensation adjustments</b>					<b>23,202</b>
<b>GENERAL</b>	<b>999</b>	<b>(19)</b>		<b>25</b>	<b>1,005</b>
Provision for Compensation Adjustments (estimated)					<b>1,005</b>
<b>General including the provision for compensation adjustments</b>					<b>1,005</b>
<b>FACILITIES MANAGEMENT</b>	<b>14,272</b>	<b>(70)</b>	<b>200</b>	<b>218</b>	<b>14,620</b>
Provision for Compensation Adjustments (estimated)					<b>280</b>
<b>Facilities Mangement including the provision for compensation adjustments</b>					<b>14,900</b>

(1) Facilities Management includes an increase related to the operating costs of the Chemical Storage Facility.

**DALHOUSIE UNIVERSITY**  
**2009-10 RECOMMENDED OPERATING BUDGET - CONTINUITY**  
**(\$000's omitted)**

	2008-09 Final Budget	Strategic Budget Reallocation	Strategic Initiatives	Endowment Change	Non Salary & Other Adjustments	2009-10 Recommended Budget
<b><u>STUDENT SERVICES</u></b>						
Awards Office & Student Services Centre -Sexton	350	(2)			1	349
Counselling	841	(4)				837
General Student Services	1,822	(9)	250		12	2,075
Office of the Vice-President	739	(4)				735
Student Health	87				2	89
Varsity, Intramurals & Clubs	618	(10)		(5)	7	610
<b>Subtotal Student Services</b>	<b>4,457</b>	<b>(29)</b>	<b>250</b>	<b>(5)</b>	<b>22</b>	<b>4,695</b>
Provision for Compensation Adjustments (estimated)						<b>200</b>
<b>Student Services including the provision for compensation adjustments</b>						<b>4,895</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	154			(12)		142
<b>Total Ancillaries</b>	<b>246</b>	<b>-</b>	<b>-</b>	<b>(12)</b>	<b>-</b>	<b>234</b>

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

	2008-09 Budget			2009-10 Budget		
	Operating	Endowment	Total	Operating	Endowment	Total
<b>General</b>						
Scholarships	9,628	5,540	15,168	9,971	5,126	15,097
Endowment Management Expense		1,967	1,967		1,810	1,810
<b>Responsibility Centres</b>						
Architecture and Planning	3,913	47	3,960	3,868	42	3,910
Arts and Social Sciences	17,228	883	18,111	16,648	775	17,423
Computer Science	5,009	287	5,296	4,950	215	5,165
Dentistry	8,525	57	8,582	8,388	52	8,440
Engineering	14,289	812	15,101	14,050	703	14,753
Graduate Studies	1,238	401	1,639	1,250	396	1,646
Health Professions	19,544	501	20,045	20,412	470	20,882
Law	6,469	624	7,093	6,456	555	7,011
Management	9,462	369	9,831	9,343	354	9,697
Medicine	32,746	3,729	36,475	32,213	3,577	35,790
Science	24,599	2,581	27,180	24,136	2,328	26,464
University Library	12,305	197	12,502	12,296	181	12,477
College of Continuing Education	556	57	613	563	54	617
Centres, Institutes & Special Projects	1,502	21	1,523	1,484	20	1,504
Art Gallery	123	17	140	121	16	137
Centre for Learning and Teaching	1,181	1	1,182	1,168	1	1,169
Varsity, Intramurals & Clubs	505	113	618	502	108	610
University Housing	(92)	246	154	(92)	234	142
<b>Total before Provision for Compensation Costs 2009-10</b>	<b>168,730</b>	<b>18,450</b>	<b>187,180</b>	<b>167,727</b>	<b>17,017</b>	<b>184,744</b>
<b>Estimated Provision for Compensation Costs 2009-10</b>				<b>8,050</b>		<b>8,050</b>
<b>Total including Provision for Compensation Costs</b>	<b>168,730</b>	<b>18,450</b>	<b>187,180</b>	<b>175,777</b>	<b>17,017</b>	<b>192,794</b>







# **ANCILLARY BUDGET UPDATED PLAN FOR 2009-10**

**June 2009**



The Ancillary operations of the University include Dalplex, Arts Centre, University Bookstore, Student Community 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; Student Community 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 2009-10 budget plan for these operations is summarized below.

<b>(\$000)</b>	<b><u>2009-10 Budget Plan</u></b>		
	<b><u>Revenue</u></b>	<b><u>Expenditures</u></b>	<b><u>Contribution/ (Subsidy) to Ancillary Budget</u></b>
<b><u>Net Operating Results</u></b>			
Arts Centre	3,260	3,584	(324)
Bookstore	6,960	6,677	283
Dalplex & Arena	2,599	2,780	(181)
Food Services	7,587	7,457	130
Student Community Services (Residences)	14,991	14,899	92
PCPC (excludes internal sales)	<u>3,000</u>	<u>3,000</u>	<u>-</u>
	<u><u>38,397</u></u>	<u><u>38,397</u></u>	<u><u>-</u></u>

The 2009-10 combined revenue of the units total \$38.4 million representing a \$2.4 million decrease over the 2008-09 budget of \$40.8 million. Revenue and expense changes for the various ancillary operations are explained in the notes in the balance of this report. The major factor contributing to lower projected revenues for 2009-10 is the lost revenue due to the sale of Fenwick Place.

**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 38th year of operation, the Arts Centre provides a focal point for cultural events in Halifax.

	<b>2008-09 Approved Budget</b>	<b>2008-09 Actual</b>	<b>2009-10 Budget Plan</b>	
	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>	
<b>Revenue</b>				
Government Grant	200	75	200	1
Sales (ticket and services)	2,977	3,209	3,060	2
<b>Total Revenue/Contribution</b>	<b>3,177</b>	<b>3,284</b>	<b>3,260</b>	
<b>Expenditures</b>				
Salaries & Benefits	620	620	619	
Equipment	62	11	15	
Utilities, Insurance & Taxes	219	199	221	
Credit Card Fees	73	80	98	
Maintenance	238	96	265	
Cost of Sales	2,099	2,415	2,171	3
Custodial	87	92	92	
Operating Expense*	103	95	103	
	<b>3,501</b>	<b>3,608</b>	<b>3,584</b>	
<b>Contribution/(Subsidy) to Ancillary Budget</b>	<b>(324)</b>	<b>(324)</b>	<b>(324)</b>	

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

**Notes to the Budget**

- Dalhousie University has submitted application to the province for \$200,000 in funding.
- Sales revenue includes gross ticket sales for performances promoted and produced by third parties, box office services and food and beverage sales. The 2009-10 budget is based on confirmed bookings and historical trends for return engagements and general usage.
- 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 Health Science Building 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.

	<b>2008-09 Approved Budget</b>	<b>2008-09 Actual</b>	<b>2009-10 Budget Plan</b>
	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>
<b>Revenue</b>			
<b>Sales</b>	6,900	6,832	6,960
<b>Total Revenue</b>	<u>6,900</u>	<u>6,832</u>	<u>6,960</u>
<b>Expenditures</b>			
<b>Salaries &amp; Benefits</b>	715	691	730
<b>Equipment</b>	75	83	103
<b>Utilities, Insurance &amp; Taxes</b>	29	27	29
<b>Interest/Credit Card Fees</b>	169	155	131
<b>Maintenance</b>	10	7	15
<b>Cost of Sales</b>	5,273	5,197	5,316
<b>Operating Expense*</b>	346	379	353
	<u>6,617</u>	<u>6,539</u>	<u>6,677</u>
<b>Appropriation</b>		10	
<b>Contribution/(Subsidy) to Ancillary Budget</b>	<u>283</u>	<u>283</u>	<u>283</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>2008-09 Approved Plan</b>	<b>2008-09 Actual</b>	<b>2009-10 Budget Plan</b>
	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>
<b>Revenue</b>			
Memberships	1,083	1,090	1,123
Programs	557	554	575
Sales & Rentals	857	925	901
<b>Total Revenue/Contribution</b>	<b>2,497</b>	<b>2,569</b>	<b>2,599</b>
<b>Expenditures</b>			
Salaries & Benefits	1,732	1,788	1,892
Equipment	39	52	57
Utilities, Insurance & Taxes	364	402	405
Credit Card Fees	26	29	30
Maintenance	153	136	108
Cost of Sales	166	213	221
Custodial	110	104	116
Expense Recoveries	0	(124)	(127)
Operating Expense*	88	144	78
	<b>2,678</b>	<b>2,744</b>	<b>2,780</b>
<b>Appropriation</b>		<b>6</b>	
<b>Contribution/(Subsidy) to Ancillary Budget</b>	<b>(181)</b>	<b>(181)</b>	<b>(181)</b>

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

**Notes to the Budget**

- 1 The 2009-10 revenue budget reflects 2008-09 experience and programming for 2009-10.
- 2 Surplus is to cover the cost of equipment items that will not be purchased until subsequent to year end.

**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 ten 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>2008-09 Approved Budget</b>	<b>2008-09 Actual</b>	<b>2009-10 Budget Plan</b>
	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>
<b>Revenue</b>			
<b>Sales</b>	7,129	7,562	7,587
<b>Total Revenue</b>	<u>7,129</u>	<u>7,562</u>	<u>7,587</u>
<b>Expenditures</b>			
<b>Salaries</b>	64	69	41
<b>Equipment</b>	211	270	201
<b>Debt Service</b>	499	497	496
<b>Maintenance</b>	175	202	217
<b>Cost of Sales</b>	5,708	6,022	6,132
<b>Custodial</b>	78	81	80
<b>Operating Expense*</b>	264	222	290
	<u>6,999</u>	<u>7,363</u>	<u>7,457</u>
<b>Appropriation</b>		69	
<b>Contribution/(Subsidy) to Ancillary Budget</b>	<u>130</u>	<u>130</u>	<u>130</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. The 2008-09 approved budget has been re-stated for presentation purposes.
2. Actual 2008-09 results reflect an increase in students purchasing meal plans. This is consistent with the increase in residence occupancy. The 2009-10 budget is based on increased pricing of 2.35% on the meal plans portion of the sales as well as current projections on occupancy.

**Dalhousie University**  
**Student Community Services (Residences)**

**Purpose**

To provide traditional residence and apartment style student accommodations with capacity for approximately 2,200 students and conference accommodation, facilities and related services typically during the summer months.

	<b>2008-09 Approved Budget</b>	<b>2008-09 Actual</b>	<b>2009-10 Budget Plan</b>	
	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>	
<b>Revenue</b>				
<b>Residence &amp; Housing</b>	14,644	14,817	12,831	2
<b>Conference Services</b>	1,122	1,199	1,072	
<b>Rental/Lease/Other</b>	924	860	854	
<b>Endowment</b>	246	235	234	
<b>Total Revenue</b>	<u>16,936</u>	<u>17,111</u>	<u>14,991</u>	
<b>Expenditures</b>				
<b>Salaries &amp; Benefits</b>	2,772	2,978	2,736	
<b>Student Residence Assistants</b>	514	509	574	
<b>Student Assistance</b>	317	322	-	3
<b>Space Rental (Summer Language Program)</b>	165	155	170	
<b>Contracted Services (Laundry, Waste, etc)</b>	450	462	332	
<b>Furniture, Equipment &amp; Systems Support</b>	629	1,248	825	
<b>Utilities, Insurance &amp; Taxes</b>	3,514	2,935	2,426	
<b>Debt Service &amp; Bank Charges</b>	2,800	2,683	2,274	
<b>Maintenance &amp; Repairs</b>	915	718	712	4
<b>Facilities Renewal</b>	1,644	1,445	1,854	4,5
<b>Custodial</b>	1,508	1,653	1,710	
<b>Operating Expense*</b>	1,616	1,455	1,286	
	<u>16,844</u>	<u>16,563</u>	<u>14,899</u>	
<b>Appropriation</b>		<u>456</u>		4
<b>Contribution/(Subsidy) to Ancillary Budget</b>	<u>92</u>	<u>92</u>	<u>92</u>	

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

**Notes to the Budget**

1. The 2009-10 budget reflects the sale of Fenwick Place. In addition to a decrease in revenue lines, a number of expense lines are also reduced.
2. The residence and housing revenue budget reflects a reduction in revenue due to the sale of Fenwick and a 5% increase in residence rates for 2009-10 as well as projections on occupancy.
3. During 2008-09 the student assistance program provided residence scholarships to 113 students. The program will not be available in 2009-10.
4. Facilities Renewal projects and maintenance and repairs not completed during 2008-09 will occur in 2009-10.
5. Facilities Renewal includes finance charges on borrowing for facilities renewal projects.



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

**Purpose**

PCPC, a division of Academic Computing Services within ITS, was established in 1989 as a self-sustaining operation to assist ITS in containing 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 generally returned to Academic Computing to support teaching and research services.

	<b>2008-09 Approved Budget</b>		<b>2008-09 Actual</b>		<b>2009-10 Budget Plan</b>
	<b>\$000</b>		<b>\$000</b>		<b>\$000</b>
<b>Revenue</b>					
<b>Sales - External to Students &amp; Others</b>	3,300		2,503	2, 3	3,000
<b>Total Revenue</b>	3,300	1	2,503		3,000
<b>Expenditures</b>					
<b>Salaries &amp; Benefits</b>	375		355		365
<b>Credit Card Fees</b>	40		29		35
<b>Cost of Sales</b>	2,734	1	1,950	4	2,449
<b>Custodial/Space</b>	26		25		26
<b>Operating Expense*</b>	125		84		125
	3,300		2,443		3,000
<b>Appropriation</b>					
			60	5	
<b>Contribution/(Subsidy) to Ancillary Budget</b>	0		0		0

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

**Notes to the Budget**

1. The 2008-09 approved budget has been re-stated for presentation purposes.
2. In addition to external sales, PCPC has sales of \$3.6 million in 2008-09 for units internal to Dalhousie.
3. External sales were lower than budget as a result of on-line competition.
4. Cost of Sales decreases proportionately with sales.
5. The surplus has been appropriated to assist with costs associated with PCPC's move to the new Academic Building.