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08-09 BUDGET SUMMARY

OPERATING BUDGET

Revenues & Interfund Transfers

- Tuition fees have remained at 07-08 levels in accordance with the wishes of the Province.
- The Provincial unrestricted operating grant has increased by \$1,023,000 which is based on a 3% increase to the 07-08 grant plus the equivalent of a 5% increase in tuition for 2050 full-time students.
- The Federal indirect research grant has increased by \$40,000.
- Full-time enrollment is budgeted at 2150 students on average over both terms. This is an increase of 182 over the 07-08 budget number, and an increase of 150 over the 07-08 actual number. The large increase is because we have 32 students more than budgeted in 07-08, we project 63 more new students in September than we have had in the past three Septembers, and we will have almost 90 additional students because the very small class that entered in September 2004 will graduate this year:
 - o Canadian enrollment is budgeted at 2010 full-time students
 - o International enrollment is budgeted at 140 full-time students.
- Fees collected for field trips and courses taught off campus that have travel components have been budgeted for the first time. The result is an increase of \$131,000 in student fee revenues with an offsetting increase in the expenditure budget.
- MASSIE revenue has increased by \$46,000 due to increased enrollments.
- The interest revenue budget is \$258,000 over the 07-08 budget amount and \$130,000 over the 07-08 projected amount.
- The interfund transfer-in for chairs and professorships has been increased to reflect two three-year term positions in Commerce that are funded by targeted donations.
- In 07-08 the budget included a \$900,000 transfer-in of funds remaining from the prior fiscal year. For 08-09 this transfer-in is projected to be \$219,000.

Salaries and Benefits

- Academic salaries have increased by \$1.2 million over the 07-08 budget and \$587,000 over the 07-08 projected amount. The salary scale increase is 4%.
- Support salaries have increased by \$444,000.
 - o Four positions on maternity/parental leave have been replaced.
 - o The VP Student Affairs position was only budgeted for part of the 07-08 year.
 - o 0.75 FTE new technicians in Geography.
 - o 0.3 FTE new secretarial support for the VP Student Affairs
- Student assistant budgets have increased by \$10,000 in the MASSIE program and \$7000 in the Fitness Centre.

Equipment & Maintenance

- University policy states that the budget should have adequate provision for equipment. The 08-09 budget has been reduced by \$160,000 from the 07-08 budgeted amount.

Alterations and Renovations

- University policy requires that the 08-09 budget for alterations and renovations be \$1.67 million. The 08-09 budget is \$415,000 less than this amount and \$273,000 less than the 07-08 budget.

Other

- \$100,000 has been budgeted for international recruiting commissions. In 07-08 we are projecting that these commissions will be \$87,000.
- Instructional supplies in Biology and Chemistry have been increased by \$4000 each.
- \$33,000 has been added to support student and faculty engagement activities to bring this in line with actuals.
- An office for the VP Student Affairs has been established with a non-salary budget of \$20,000.
- Utilities have been increased by \$250,000 over the 07-08 budget and \$100,000 over 07-08 projected amount.
- RTE and PDR amounts have increased significantly due to the MAFA contract settlement.
- WUSC student support of \$20,000 has been removed from the operating budget. The University will continue to provide this support from other sources of funds.
- Insurance budgets have been decreased by \$20,000.
- PCTC support from Operating has been reduced by \$9,000.
- Non-discretionary items have been adjusted based on 07-08 projections and inflation expectations.

ANCILLARY BUDGET

- The Residence budget is based on 1017 students living in residence, up from the actual number in residence this year of 930.
- Room fees and meal plan fees will increase by 3.4%.
- The Campbell Hall repayment is \$50,000 which is expected to retire the debt.
- The Jennings repayment is \$286,000.

- The new Student Centre repayment is \$436,000.
- Equipment budgets increased by \$402,000 for furniture and equipment related to the new Student Centre.
- Conference revenue is up \$85,000. This increase is mostly due to summer camp revenues, and there will be equivalent increases in expenses.
- The mark-up on text books remains at 25%.
- Fine Art supplies will be sold at the Bookstore.

ENDOWMENT BUDGET

- The spending allocation is 5% of market value less fees and administrative expenses.
- The spending allocation has decreased by 5.9% to \$4.52 million because of a reduction in the market value of endowment funds:
 - o Funds available to Academic departments decreased by \$98,000 to \$1.5 million.
 - o Funds available for financial aid decreased by \$58,000 to \$1.84 million.
 - o The total financial aid available from Operating and Endowment budgets is \$2.17 million.

Section 1: General Operating Fund Budget

MOUNT ALLISON UNIVERSITY
General Operating Fund
Schedule of Funds Available & Funds to be Expended
2008-2009

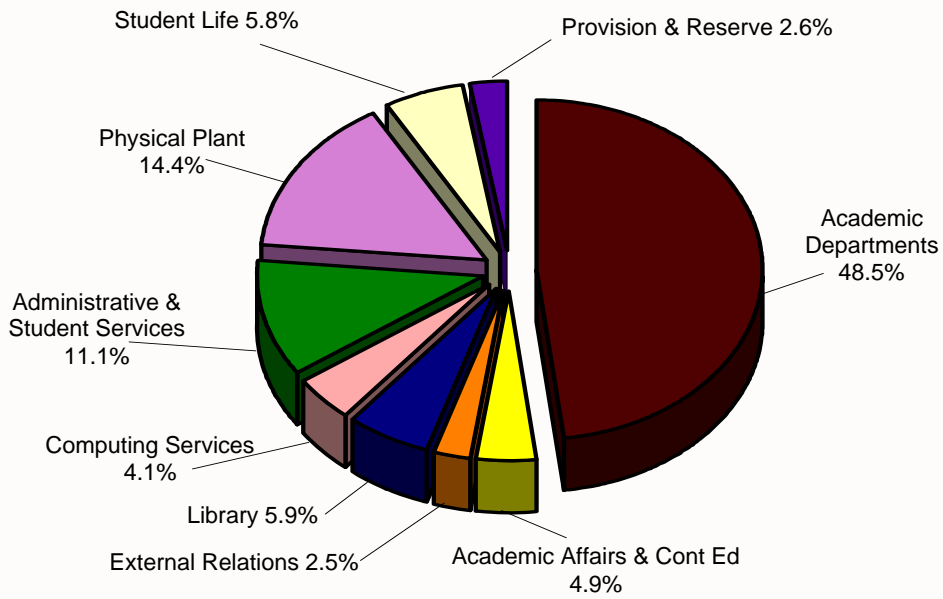
Table 1

	(1)	(2)	(3)	(4)
	Budget 08-09	Budget 07-08	Projected 07-08	Actual 06-07
Funds Available to be Expended:				
Revenue				
1 Government Grants - Unrestricted	17,147,407	16,026,490	16,084,000	15,531,111
2 Government Grants - Restricted	928,000	898,451	898,000	589,764
3 Regular Tuition & Student Fees	16,144,780	14,732,852	14,966,000	14,605,330
4 Other Tuition Fees	1,140,821	1,147,259	1,124,000	992,177
5 Other Income	1,185,850	898,950	1,091,000	1,148,888
6 Total Revenue	36,546,858	33,704,002	34,163,000	32,867,270
Interfund Transfers				
7 Chairs & Professorships	391,000	274,285	274,000	273,672
8 Unrestricted Alumni Giving	200,000	200,000	200,000	200,000
9 Canada Research Chairs	500,000	483,333	491,000	400,000
10 Appropriation	219,000	900,000	900,000	
11 Total Interfund Transfers In	1,310,000	1,857,618	1,865,000	873,672
12 Total Funds Available to be Expended	37,856,858	35,561,620	36,028,000	33,740,942
Funds to be Expended:				
Expenditures				
13 Faculty of Arts	7,359,170	7,050,064	7,268,000	6,665,042
14 Faculty of Social Sciences	4,285,439	3,786,925	3,758,000	3,568,606
15 Faculty of Science	6,745,303	6,251,578	6,545,000	6,104,716
16 Academic Affairs & Cont Ed	1,829,553	1,502,167	2,106,000	1,333,133
17 Library	2,252,345	2,134,988	2,151,000	2,042,608
18 Computing Services	1,553,208	1,564,951	1,489,000	1,481,843
19 Administrative & Student Services	4,200,703	3,941,469	4,200,000	5,007,711
20 Physical Plant	5,449,973	5,397,773	5,336,000	4,218,970
21 Student Life	2,205,363	2,041,567	2,029,000	1,916,483
22 Emergency Reserve	368,518	346,000	41,000	
23 Provision for Revenue Shortfal	626,481	589,000		
24 Total Net Expenditures	36,876,056	34,606,482	34,923,000	32,339,112
Interfund Transfers				
25 External Relations Support	955,802	930,138	930,000	869,667
26 Meighen Centre Support	25,000	25,000	25,000	25,000
27 Appropriation				900,000
28 Other Transfers			150,000	254,360
29 Total Interfund Transfers Out	980,802	955,138	1,105,000	2,049,027
30 Total Net Expenditures and Transfers Out	37,856,858	35,561,620	36,028,000	34,388,139
31 Surplus (Deficit) For the Year	-	-	-	(647,197)
32 Post Retirement Benefits				647,197
33 Surplus (Deficit) Excluding Post Retirement Benefits	-	-	-	-

07-08 projection is as reported at the end of the third quarter.

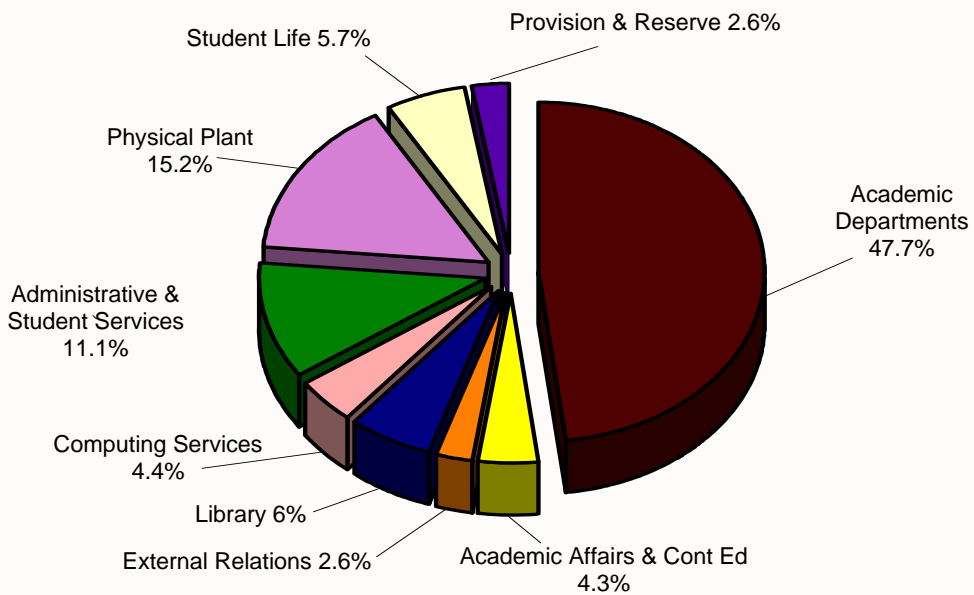
General Operating

Uses of Funds 08-09

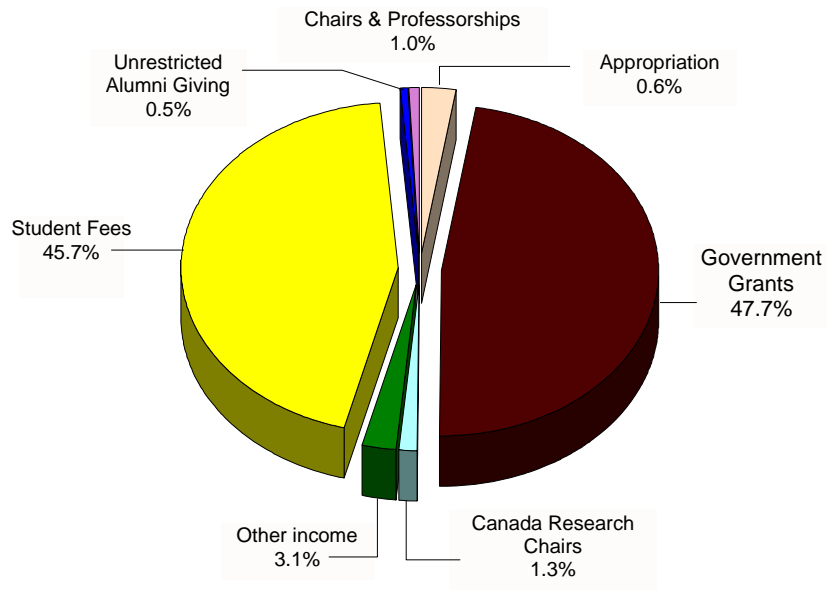


General Operating

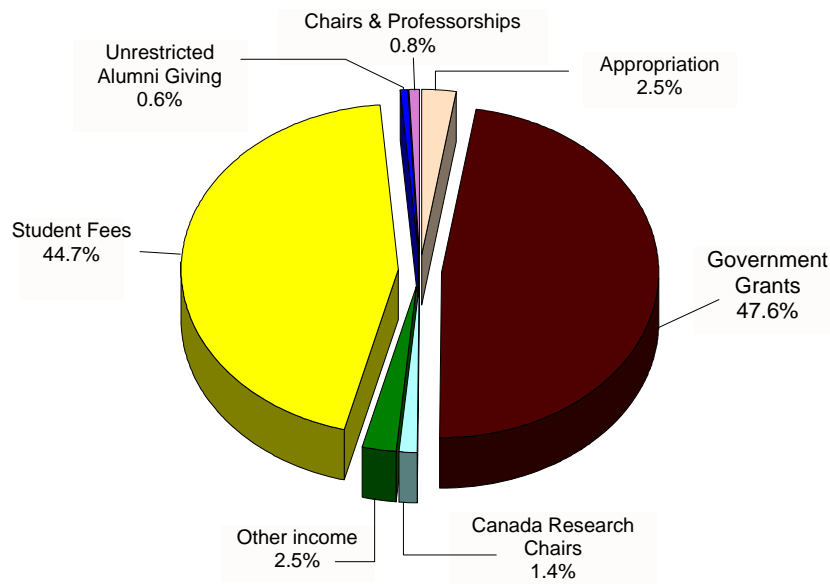
Uses of Funds 07-08



General Operating Sources of Funds 08-09



General Operating Sources of Funds 07-08



MOUNT ALLISON UNIVERSITY
General Operating Fund
Uses of Funds by Nature of Expense
2008-2009

Table 1.a

	(1)	(2)	(3)	(4)
	Budget	Budget	Projected	Actual
	08-09	07-08	07-08	06-07
Funds To Be Expended:				
1 Academic Salaries	14,904,021	13,708,220	14,317,000	13,052,887
2 Support Salaries	7,248,210	6,765,934	6,807,000	6,521,691
3 Facilities Management Wages	1,084,757	1,033,708	1,054,000	1,166,410
4 Student Assistant Wages	454,483	440,190	455,000	417,196
5 Fringe Benefits & Other	3,655,529	3,574,327	3,664,000	4,034,230
6 Total Salaries and Benefits	27,347,000	25,522,379	26,297,000	25,192,414
7 Supplies & Materials	2,501,588	2,287,118	2,504,000	2,717,320
8 Equipment & Maintenance	686,326	846,334	682,000	661,899
9 Travel - Dept/Inst	541,271	442,032	476,000	482,423
10 Other Expenditures	406,524	378,480	423,000	469,646
11 Library Acquisitions	516,500	516,500	517,000	465,629
12 Insurance	259,038	279,018	219,000	211,483
13 Legal & Audit	70,006	67,320	80,000	66,196
14 Utilities	1,754,267	1,504,460	1,655,000	1,433,042
15 Alterations & Renovations	1,254,989	1,527,539	1,378,000	537,959
16 Employee Related Exp - RTE	187,288	147,288	165,000	161,699
17 Employee Related Exp - PDR	392,694	216,083	521,000	196,616
18 Bursaries		20,000	20,000	14,490
19 Scholarships	335,756	335,756	324,000	335,756
20 Emergency Reserve	368,518	346,000	41,000	
21 Centralized Support Funds	45,000	65,000	65,000	
22 Provision for Revenue Shortfall	626,481	589,000		
23 Total Non-Salary	9,946,246	9,567,928	9,070,000	7,754,158
24 Less Internal Cost Recoveries	417,190	483,822	444,000	607,467
25 Total Net Expenditures	36,876,056	34,606,485	34,923,000	32,339,105
26 External Relations Support	955,802	930,138	930,000	869,667
27 Meighen Centre Support	25,000	25,000	25,000	25,000
28 Appropriation				900,000
29 Other Transfers			150,000	254,360
30 Interfund Transfers Out	980,802	955,138	1,105,000	2,049,027
31 Net Expenditures and Transfers Out	37,856,858	35,561,623	36,028,000	34,388,132

07-08 projection is as of January 31, 2008

MOUNT ALLISON UNIVERSITY
General Operating Fund
Sources of Revenue
2008-2009

Table 1.b

	(1)	(2)	(3)	(4)	(5)	(6)
	# Students	Rate	Budget	# Students	Rate	Budget
	08-09	08-09	08-09	07-08	07-08	07-08
Government Grants						
1			16,572,000			15,491,067
2			575,407			535,423
3			<u>17,147,407</u>			<u>16,026,490</u>
4			928,000			898,451
5			<u>18,075,407</u>			<u>16,924,941</u>
Regular Tuition Fees						
6	2010	6,720	13,507,200	1814	6,720	12,190,080
7	140	13,440	1,881,600	154	13,440	2,069,760
8			<u>280,000</u>			<u>137,892</u>
9			15,668,800			14,397,732
Regular Student Fees						
10			90,000			90,000
11	2150	15	32,250	1968	15	29,520
12			15,300			15,300
13			30,000			30,000
14			15,300			15,300
15			192,130			61,280
16	2150	40	86,000	1968	40	78,720
17			<u>15,000</u>			<u>15,000</u>
18			<u>475,980</u>			<u>335,120</u>
19			<u>16,144,780</u>			<u>14,732,852</u>
Other Tuition Fees						
20			553,758			589,584
21			409,075			363,090
22			<u>177,988</u>			<u>194,585</u>
			<u>1,140,821</u>			<u>1,147,259</u>
Other Income & External Cost Recoveries						
23			8,500			8,500
24			8,000			8,000
25			34,000			36,000
26			768,000			510,000
27			118,100			102,900
28			20,000			20,000
29			35,000			35,000
30			108,550			108,550
31			80,700			45,000
32			<u>5,000</u>			<u>5,000</u>
33			<u>1,185,850</u>			<u>898,950</u>
34			<u>36,546,858</u>			<u>33,704,002</u>

Section 2: Ancillary Operating Fund Budget

**Mount Allison University
Ancillary Operations Fund
Schedule of Revenues and Expenditures
2008-2009**

Table 2

Conferences (Table 2-1)	(1) Budget 08-09	(2) Budget 07-08	(3) Projected 08-07	(4) Actual 06-07
Revenue				
1 Fees Rentals & Other Income	665,000	579,550	601,000	451,203
Expenditures				
2 Salaries, Wages & Benefits	146,277	135,878	128,000	86,229
3 Catering	200,000	197,000	205,000	185,993
4 Supplies & Materials	54,825	46,630	47,000	37,244
5 Emergency Reserve	134,575	64,421	64,000	
6 Total Direct Ancillary Expenses	535,677	443,929	444,000	309,466
7 University Services	99,305	96,664	96,664	85,113
8 Internal Cost Recovery Expenses(Revenues)	30,018	38,957	43,000	34,450
9 Total Net Expenditures	665,000	579,550	583,664	429,029
10 Surplus(deficit)	-	-	17,336	22,174

University Bookstore (Table 2-2)

Revenue				
1 Sales	1,717,000	1,619,200	1,399,000	1,387,480
2 Cost of Goods Sold	1,372,500	1,311,000	1,097,000	1,141,882
3 Gross Profit	344,500	308,200	302,000	245,598
4 Other Income	19,500	16,000	16,000	21,672
5 Gross Profit & Other Income	364,000	324,200	318,000	267,270
Expenditures				
6 Salaries & Benefits	4,883	10,000	3,000	5,592
7 Supplies & Materials	50,502	51,500	52,000	50,992
8 Total Direct Bookstore Expenditures	55,385	61,500	55,000	56,584
9 University Services	173,086	156,000	156,000	149,689
10 Internal Cost Recovery(Expenses)	19,150	13,700	14,000	1,718
11 Total Net Expenses	247,621	231,200	225,000	207,991
12 Transfer to Bookstore Enhancement Fund	116,379	93,000	93,000	59,279
13 Total Expenses and Transfers	364,000	324,200	318,000	267,270
14 Surplus(deficit)	-	-	-	-

**Mount Allison University
Ancillary Operations Budgets
Schedule of Revenue and Expenditures
2008-2009**

Table 2

Residences (Table 2-3)	(1)	(2)	(3)	(4)
	Budget 08-09	Budget 07-08	Projected 07-08	Actual 06-07
Revenue & Other Sources of Funds				
1 Residence Fees	4,345,304	3,859,109	3,950,000	3,931,438
2 Meal Plan Fees	3,568,966	3,145,744	3,180,000	3,078,373
3 Other Student Fees	367,920	325,850	326,000	340,901
4 Other Income	437,250	409,250	409,000	450,922
5 Total Revenue & Other Income	<u>8,719,440</u>	<u>7,739,953</u>	<u>7,865,000</u>	<u>7,801,634</u>
Funds to be Expended:				
6 Salaries, Wages & Benefits	179,954	171,401	159,000	150,988
7 Meal Plan	2,958,181	2,612,647	2,613,000	2,531,123
8 Financing Cost	43,757	74,612	75,000	105,299
9 Supplies & Materials	302,519	283,847	307,000	339,628
10 Equipment & Maintenance	573,590	171,500	149,000	353,596
11 Utilities	1,164,004	1,002,974	1,104,000	952,425
12 Alterations and Renovations	299,000	518,000	383,000	483,376
13 Provision for Revenue Shortfall	234,786	208,423	208,000	-
14 Emergency Reserve	195,021	182,753	183,000	-
15 Total Direct Ancillary Expenditures	<u>5,950,812</u>	<u>5,226,157</u>	<u>5,181,000</u>	<u>4,916,435</u>
16 Computing Services	78,002	78,900	79,000	74,154
17 Administrative & General Services	319,790	316,004	316,000	307,215
18 Physical Plant	1,660,548	1,618,739	1,619,000	1,546,766
19 Student Life	86,464	72,767	73,000	65,079
20 Total Allocations	<u>2,144,803</u>	<u>2,086,410</u>	<u>2,087,000</u>	<u>1,993,214</u>
21 Less Cost Recoveries	32,418	29,857	30,000	36,083
Interfund Transfers				
22 Debt Retirement - Jennings Hall	286,243	286,243	286,000	275,306
23 Debt Retirement - Campbell Hall	50,000	171,000	171,000	518,967
24 Debt Retirement - Student Center	320,000			
25 Capital Projects			170,000	155,967
26 Total Interfund Transfers	<u>656,243</u>	<u>457,243</u>	<u>627,000</u>	<u>950,240</u>
27 Total Net Expenditures and Transfers Out	8,719,440	7,739,953	7,865,000	7,823,806
28 Surplus(deficit)	-	-	-	(22,172)

07-08 projection is as of January 31, 2008

Mount Allison University
Ancillary Operations Budgets
Schedule of Student Fees and Other Income
2008-2009

Table 2.b

	(1) # Students 08-09	(2) Rate 08-09	(3) Budget 08-09	(1) # Students 07-08	(2) Rate 07-08	(3) Budget 07-08
Residence Revenue						
1	175	4,931	862,925	173	4,769	825,037
2	23	4,654	107,042	20	4,501	90,020
3	403	4,409	1,776,827	401	4,264	1,709,864
4	416	3,760	1,564,160	336	3,636	1,221,696
5	50	1,937	96,850	44	1,818	79,992
6			(80,000)			-84,000
	<u>1067</u>		<u>4,327,804</u>	<u>974</u>		<u>3,842,609</u>
7			<u>17,500</u>			<u>16,500</u>
8			4,345,304			3,859,109
Communication & Other Fee Revenue						
9	1017	360	366,120	930	350	325,500
10	50	180	9,000	44	175	7,700
11			(7,200)			-7,350
12	<u>1067</u>		<u>367,920</u>	<u>974</u>		<u>325,850</u>
Meal Plan Revenue						
13	50	3,414	170,700	40	3,302	132,080
14	777	3,528	2,741,256	730	3,412	2,490,760
16	70	3,203	224,210	60	3,098	185,880
17	80	3,485	278,800	60	3,370	202,200
18	40	1,545	61,800	40	1,494	59,760
19	50	1,844	92,200	44	1,706	75,064
20	<u>1067</u>		<u>3,568,966</u>	<u>974</u>		<u>3,145,744</u>
21			<u>8,282,190</u>			<u>7,330,703</u>
Other Income						
22			425,500			397,500
23			10,000			10,000
24			<u>1,750</u>			<u>1,750</u>
25			437,250			409,250

Section 3: Endowment Fund

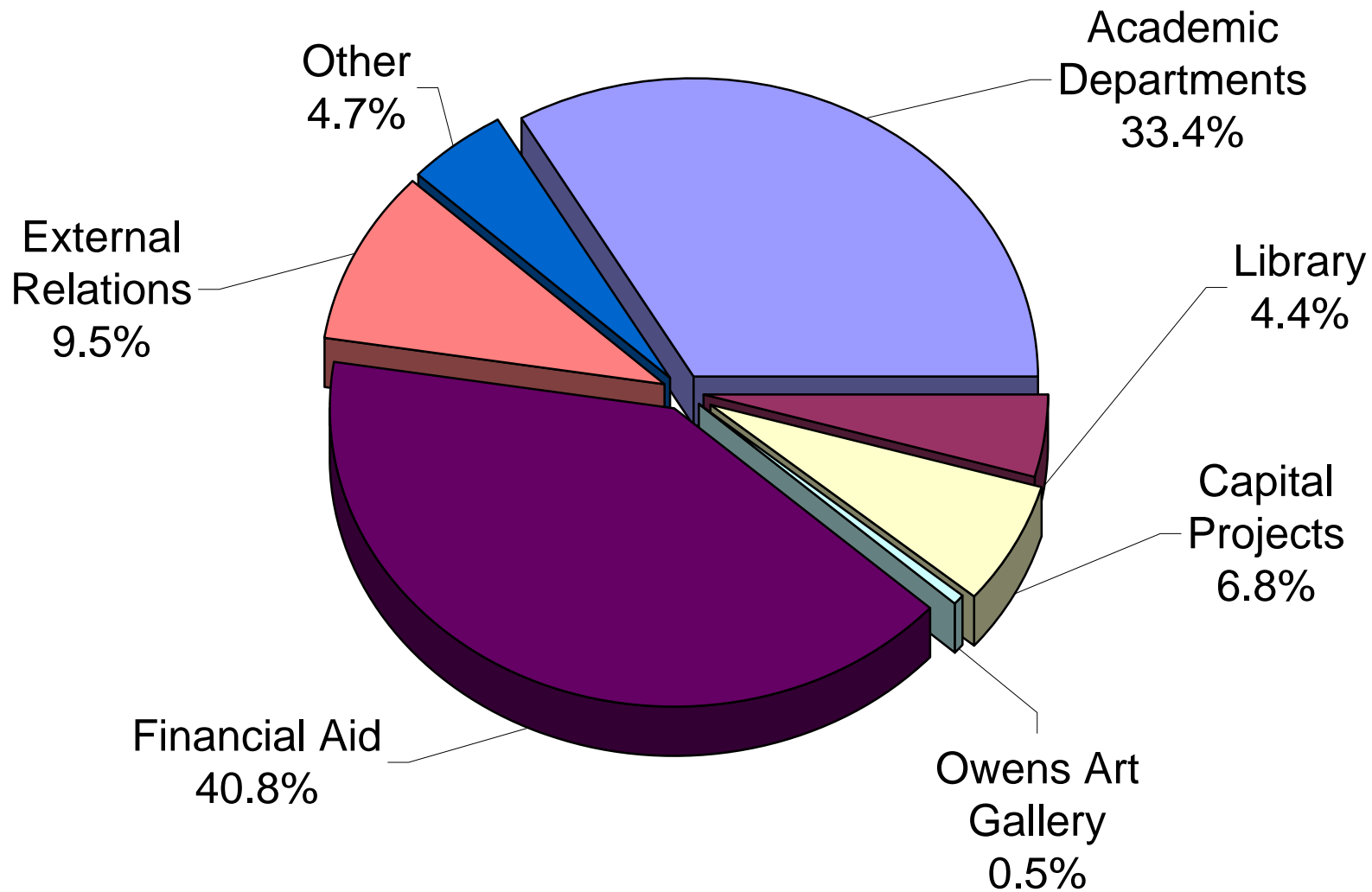
MOUNT ALLISON UNIVERSITY
Endowment Fund
Schedule of Funds Available & to be Expended
2008/2009

Table 3

	(1)	(2)	(3)	(4)	(5)	(6)
	Budget	%	Adjusted	%	Original	%
	2008/2009		Budget		Budget	
			2007/2008		2007/2008	
Funds Available to be Expended:						
1 Spending allocation	4,014,940	88.8%	4,396,707	88.8%	4,301,373	89.5%
2 Trust income	505,025	11.2%	554,525	11.2%	502,535	10.5%
3 Total Funds Available to be Expended	4,519,965	100.0%	4,951,232	100.0%	4,803,908	100.0%
Funds to be Expended:						
4 Faculty of Arts	231,641	5.1%	237,009	4.8%	233,567	4.9%
5 Faculty of Social Sciences	76,235	1.7%	84,192	1.7%	82,589	1.7%
6 Faculty of Science	176,183	3.9%	133,136	2.7%	130,910	2.7%
7 Other academic support	1,019,653	22.6%	1,346,406	27.2%	1,154,346	24.0%
8 Total academic departments	1,503,712	33.3%	1,800,742	36.4%	1,601,412	33.3%
9 Library	200,015	4.4%	216,877	4.4%	214,094	4.5%
10 Capital projects	304,215	6.7%	357,290	7.2%	355,272	7.4%
11 Owens Art Gallery	22,053	0.5%	24,706	0.5%	24,392	0.5%
12 Scholarships, bursaries & prizes	1,838,441	40.7%	1,944,268	39.3%	1,896,416	39.5%
13 External Relations - Fund Raising	426,000	9.8%	475,508	9.6%	420,077	8.7%
14 Payments to annuitants	13,614	0.3%	19,228	0.4%	19,816	0.4%
15 Other	211,916	4.3%	112,613	2.3%	272,429	5.7%
16 Total other budgets	3,016,253	66.7%	3,150,490	63.6%	3,202,496	66.7%
17 Total Planned Expenditures	4,519,965	100.0%	4,951,232	100.0%	4,803,908	100.0%

The original 2007/08 budget was based on projected year end capital balances.
The 2007/08 adjusted budget has been revised to reflect actual spending allocations.

Endowments Uses of Funds 08-09



MOUNT ALLISON UNIVERSITY
Endowment Fund
Schedule of Academic Spending Allocations
2008/2009

Table 3 a

	(1)	(2)	(3)	(4)	(5)	(6)
	Budget	%	Adjusted	%	Original	%
	2008/2009		Budget		Budget	
			2007/2008		2007/2008	
Spending Allocations:						
1 Canadian Studies	82,227	5.5%	90,747	5.0%	89,682	5.6%
2 Classics			58,868	3.3%	57,587	3.6%
3 English	1,106	0.1%	1,232	0.1%	1,216	0.1%
4 Fine Arts	9,768	0.6%	3,792	0.2%	3,740	0.2%
5 History	1,593	0.1%	1,773	0.1%	1,751	0.1%
6 Modern Languages & Literatures	63,880	4.2%				
7 Music	46,196	3.1%	47,850	2.7%	47,260	3.0%
8 Philosophy	5,602	0.4%	6,404	0.4%	6,322	0.4%
9 Religious Studies	21,268	1.4%	26,344	1.5%	26,009	1.6%
10 Total - Faculty of Arts	231,641	15.4%	237,009	13.2%	233,567	14.6%
11 Commerce	12,231	0.8%	13,616	0.8%	13,443	0.8%
12 Economics	7,063	0.5%	7,187	0.4%	7,095	0.4%
13 Geography	4,061	0.3%	4,521	0.3%	4,463	0.3%
14 Political Science			58,868	3.3%	57,587	3.6%
15 Sociology	52,880	3.5%				
16 Total - Faculty of Social Sciences	76,235	5.1%	84,192	4.7%	82,589	5.2%
17 Biology	71,279	4.7%	43,727	2.4%	43,171	2.7%
18 Chemistry	40,684	2.7%	17,915	1.0%	17,688	1.1%
19 Math & Computer Science	52,880	3.5%	58,868	3.3%	57,587	3.6%
20 General Sciences	11,341	0.8%	12,625	0.7%	12,465	0.8%
21 Total - Faculty of Science	176,183	11.7%	133,136	7.4%	130,910	8.2%
22 Faculty Enrichment Funds	253,365	16.8%	447,358	24.8%	267,715	16.7%
23 Meighen Centre	148,423	9.9%	161,720	9.0%	157,562	9.8%
24 Purdy Crawford Teaching Centre	110,158	7.3%	118,431	6.6%	116,920	7.3%
25 Lecturers and Visiting Speakers	47,243	3.1%	52,594	2.9%	51,778	3.2%
26 General Faculty Salaries	9,854	0.7%	10,970	0.6%	10,831	0.7%
27 Academic Chairs	247,934	16.5%	267,155	14.8%	263,454	16.5%
28 Undergraduate Research Fellowships & Other	117,957	7.8%	193,865	10.8%	192,974	12.1%
29 Teaching Equipment	84,718	5.6%	94,312	5.2%	93,113	5.8%
30 Total - Other Academic Support	1,019,653	0.68	1,346,406	0.75	1,154,346	0.72
31 Total Academic Spending Allocations 2008/20	1,503,712	1.00	1,800,742	1.00	1,601,412	1.00

McCain Fellowships will be in Modern Languages & Literatures, Sociology and Math & Computer Science.

Section 4: Special Program Operating Fund

MOUNT ALLISON UNIVERSITY
Special Program Operating Fund
Schedule of Funds Available & Funds to be Expended
2008-2009

Table 4

Meighen Center (Table 4-1)	(1)	(2)	(3)	(4)
	Budget 08-09	Budget 07-08	Projected 07-08	Actuals 06-07
Donations, Grants & Interfund Transfers				
1 From Operating Fund	25,000	25,000	25,000	25,000
2 From Endowment Fund	148,424	157,562	160,000	92,106
3 Donations & Grants			19,000	
4 Total Donations, Grants & Interfunds	173,424	182,562	204,000	117,106
Expenditures				
5 Salaries & Benefits	133,810	127,494	145,000	101,680
6 Supplies & Materials	25,791	44,468	33,000	4,128
7 Equipment & Maintenance	4,350	4,600	12,000	7,480
8 Travel	9,473	6,000	14,000	3,818
9 Total Expenditures	173,424	182,562	204,000	117,106
10 Surplus(deficit)	-	-	-	-

Rural & Small Town Program (Table 4-2)				
Revenue				
1 Contract Revenue	222,726	227,157	197,000	138,165
2 Miscellaneous Income	5,000	5,000	5,000	
3 Total Revenue	227,726	232,157	202,000	138,165
Expenditures				
4 Salaries & Benefits	196,526	193,357	193,000	129,204
5 Supplies & Materials	21,200	28,800	29,000	21,398
6 Equipment & Maintenance				
7 Travel	10,000	10,000	10,000	5,990
8 Total Expenditures	227,726	232,157	232,000	156,592
9 Surplus(deficit)	-	-	(30,000)	(18,427)

External Relations (Table 4-3)				
Revenue & Interfund Transfers				
1 From Operating Fund	955,802	930,168	930,000	907,747
2 From Endowments & Donations	871,700	865,777	866,000	504,221
4 Revenue	88,000	84,220	107,000	92,190
5 Total Revenue and Transfers	1,915,502	1,880,165	1,903,000	1,504,158
Expenditures				
6 Salaries & Benefits	1,131,517	1,126,509	1,157,000	1,001,297
7 Supplies & Materials	627,964	580,659	572,000	413,973
8 Equipment & Maintenance	21,884	23,660	25,000	5,911
9 Travel	134,137	149,337	149,000	82,977
10 Total Expenditures	1,915,502	1,880,165	1,903,000	1,504,158
11 Surplus(deficit)	-	-	-	-

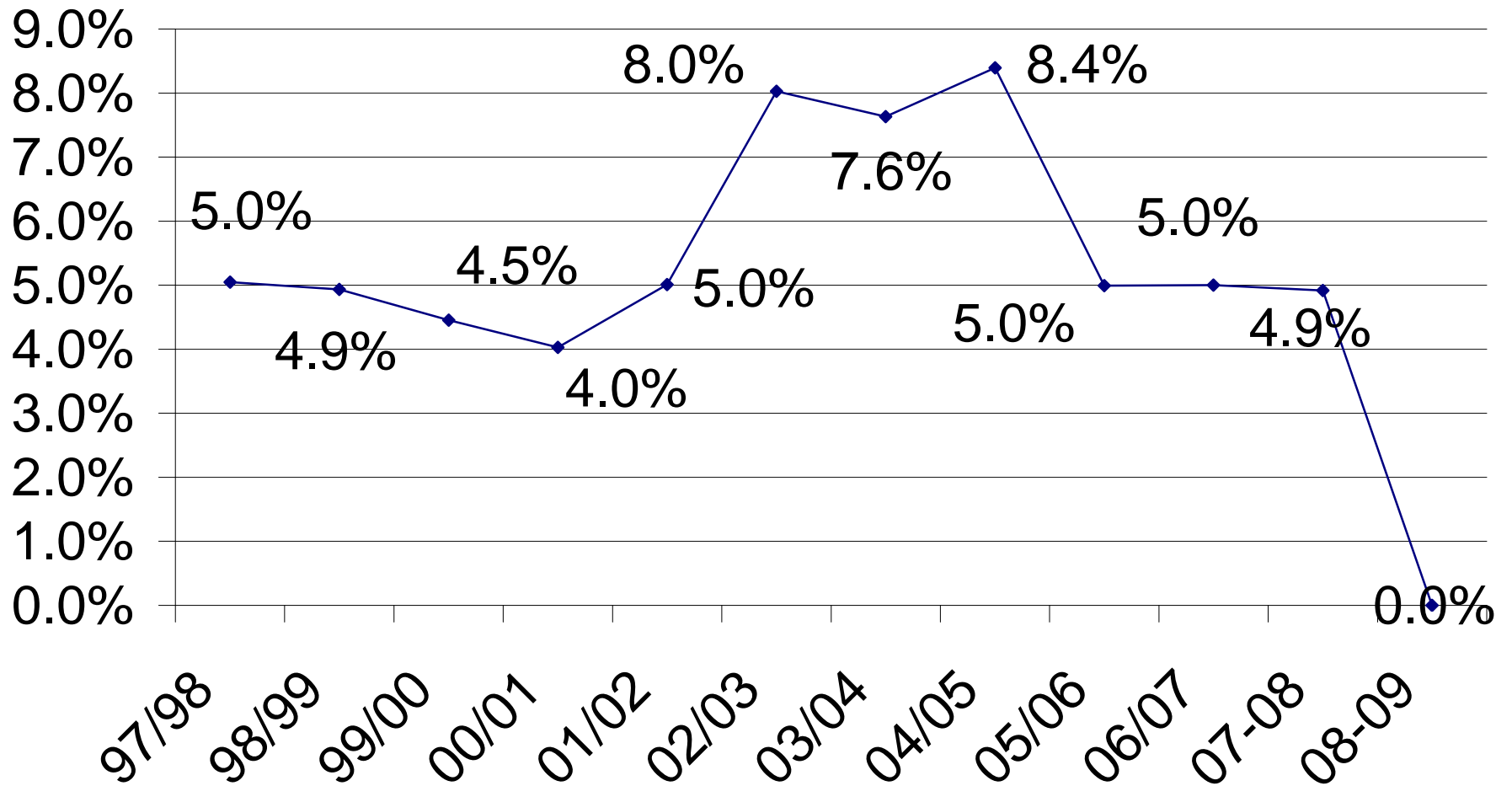
Section 5: Appendices

MOUNT ALLISON UNIVERSITY
Schedule of Student Fees
2008-2009

App. A

	08-09	07-08	Increase	
	\$	\$	\$	%
Academic Fees				
Tuition, full-time Canadian	6,720	6,720	0	0.0%
Tuition, full-time International	13,440	13,440	0	0.0%
Room & Board Fees				
Room, double	3,760	3,636	124	3.4%
Room, single	4,409	4,264	145	3.4%
Room, single-double	4,654	4,501	153	3.4%
Room, ensuite	4,931	4,769	162	3.4%
Room, MASSIE	1,880	1,818	62	3.4%
Board, 14 meals	3,414	3,302	112	3.4%
Board, 7 day unlimited	3,528	3,412	116	3.4%
Board, 300 block plan	3,203	3,098	105	3.4%
Board, 400 block plan	3,485	3,370	115	3.4%
Board, 140 meal plan	1,545	1,494	51	3.4%
Board, MASSIE	1,764	1,706	58	3.4%
Communications Fee				
Full year	360	350	10	2.9%
Single term	180	175	5	2.9%
Impact on Typical Student				
Tuition	6,720	6,720	0	0.0%
Room/board/communication fee	<u>7,648</u>	<u>7,398</u>	250	3.4%
Total Increase	14,368	14,118	250	1.8%

Tuition Increases 1997/98 to 2008/09



MOUNT ALLISON UNIVERSITY
Faculty Appointments (Supported from General Operating)

	2008-2009			2007-2008			2006-2007			2005-2006		
	Tenured/ Prob App	Additional Allocation	Total	Tenured/ Prob App	Additional Allocation	Total	Tenured/ Prob App	Additional Allocation	Total	Tenured/ Prob App	Additional Allocation	Total
Canadian Studies	1.00		1.00	1.00	1.00	2.00	1.00		1.00	1.00		1.00
Classics	3.00	1.00	4.00	3.00		3.00	3.00	0.40	3.40	3.00	1.00	4.00
Drama	1.00		1.00	1.00	0.40	1.40	1.00		1.00	1.00		1.00
English	10.00	1.40	11.40	10.00		10.00	10.00	0.60	10.60	9.00	1.60	10.60
Fine Arts	7.00	2.70	9.70	8.00	1.40	9.40	8.00	0.60	8.60	7.00	0.40	7.40
History	7.00	0.20	7.20	7.00	1.00	8.00	7.00		7.00	7.00	0.60	7.60
Modern Languages & Literatures	8.00	4.40	12.40	8.00	4.80	12.80	10.00	3.80	13.80	10.00	4.00	14.00
Music	9.00	5.40	14.40	10.00	4.40	14.40	11.00	3.80	14.80	11.00	2.60	13.60
Philosophy	3.00		3.00	3.00	1.00	4.00	3.00	0.33	3.33	3.00	1.00	4.00
Religious Studies	3.00	1.00	4.00	2.00	2.40	4.40	3.00	1.40	4.40	3.00	3.40	6.40
Women's Studies	1.00		1.00	1.00		1.00	1.00		1.00	1.00		1.00
Faculty of Arts	53.00	16.10	69.10	54.00	16.40	70.40	58.00	10.93	68.93	56.00	14.60	70.60
Commerce	8.00	3.80	11.80	7.00	1.90	8.90	7.00	1.00	8.00	8.00	0.20	8.20
Economics	5.00		5.00	5.00		5.00	5.00	1.00	6.00	5.00	0.60	5.60
Geography & Environmental Science	7.00	2.00	9.00	8.00		8.00	8.00		8.00	8.00		8.00
Political Science/International Relations	5.00		5.00	4.00	1.00	5.00	5.00	1.00	6.00	5.00	0.60	5.60
Sociology	3.00	1.20	4.20	3.00	1.00	4.00	3.00		3.00	2.00	1.00	3.00
Anthropology	3.00		3.00	3.00		3.00	3.00		3.00	3.00	1.20	4.20
Social Science Stipend FTEs		1.20	1.20		1.20	1.20		1.20	1.20		1.60	1.60
Faculty of Social Sciences	31.00	8.20	39.20	30.00	5.10	35.10	31.00	4.20	32.20	31.00	5.20	36.20
Biology/Biochemistry	11.00	1.90	12.90	11.00	2.70	13.70	11.00	1.60	12.60	11.00	0.30	11.30
Chemistry	7.00	1.60	8.60	7.00	1.20	8.20	6.00	2.40	8.40	7.00		7.00
Math & Computer Science	8.00	2.20	10.20	9.00	1.20	10.20	9.00	2.20	11.20	9.00	1.00	10.00
Physics	5.50	2.00	7.50	6.00	2.00	8.00	6.00	2.00	8.00	6.00		6.00
Psychology	9.00	2.00	11.00	9.00	1.00	10.00	9.00	1.00	10.00	9.00	1.00	10.00
Science Stipend FTEs											2.80	2.80
Faculty of Science	40.50	9.70	50.20	42.00	8.10	50.10	41.00	9.20	50.20	42.00	5.10	47.10
Total Faculty	124.50	34.00	158.50	126.00	29.60	155.60	130.00	24.33	151.33	129.00	24.90	153.90

MOUNT ALLISON UNIVERSITY
Administrative & Support Positions (FTEs)
Supported by Operating and Ancillary Budgets
2008-2009

	2008-2009			2007-2008			2006-2007			2005-2006		
	Total	Ancillary ¹	Operating	Total	Ancillary ¹	Operating	Total	Ancillary ¹	Operating	Total	Ancillary ¹	Operating
Faculty of Arts	11.71		11.71	11.71		11.71	10.73		10.73	10.73		10.73
Faculty of Social Sciences	4.75		4.75	4.00		4.00	4.00		4.00	3.59		3.59
Faculty of Science	20.29		20.29	20.29		20.29	18.30		18.30	18.30		18.30
Continuing Education	1.00		1.00	1.00		1.00	0.50		0.50	0.50		1.00
Massie Program	1.00		1.00	1.00		1.00	1.00		1.00	1.00		1.00
Dean's Office	1.00		1.00	1.00		1.00	1.00		1.00	1.00		1.00
Total Academic Departments	39.75	0.00	39.75	39.00	0.00	39.00	35.53		35.53	35.12		35.62
Administrative Services & Departmental Support Services	9.00	3.60	5.40	9.00	3.60	5.40	9.00	3.60	5.40	9.00	3.60	5.40
Computing Services	20.70	0.95	19.75	19.70	0.95	18.75	19.20	0.95	18.25	19.20	0.95	18.25
External Relations	14.75		14.75	14.75		14.75	14.75		14.75	12.50		12.50
Facilities Management			0.00			0.00						
- Supervisor & Office Staff	14.42	6.13	8.29	13.67	6.13	7.54	13.67	6.13	7.54	13.67	6.13	7.54
- Other Staff	56.59	28.99	27.60	56.59	28.99	27.60	56.59	28.99	27.60	56.59	28.99	27.60
Financial Service & Purchasing	13.41	1.65	11.76	12.58	1.65	10.93	13.08	1.65	11.43	13.50	1.65	11.85
Harassment Advisor	0.40		0.40	0.40		0.40	0.40		0.40	0.40		0.40
Health Center	1.41		1.41	1.41		1.41	1.41		1.41	1.66		1.66
Human Resources	5.00	0.40	4.60	5.00	0.40	4.60	5.00	0.40	4.60	4.50	0.40	4.10
Owens Art Gallery	3.83		3.83	3.83		3.83	3.83		3.83	3.83		3.83
Performing Arts Series	0.20		0.20	0.20		0.20	0.20		0.20	0.20		0.20
Physical Recreation & Athletics	5.67		5.67	5.67		5.67	5.67		5.67	5.67		5.67
Ralph Pickard Bell Library			0.00			0.00						
- Academic Librarians	8.83		8.83	8.50		8.50	9.00		9.00	9.00		9.00
- Other Library Staff	18.00		18.00	18.00		18.00	18.00		19.02	18.02		18.02
Research Development Office	1.75		1.75	1.00		1.00	1.40		1.40	1.40		1.40
Security	1.66	0.55	1.11	1.66	0.55	1.11	1.66	0.55	1.11	1.66	0.55	1.11
Senior Administration & Board	7.00	0.31	6.69	7.00	0.31	6.69	7.00	0.31	6.69	7.00	0.31	6.69
Student Services	18.17	0.85	17.32	18.17	0.85	17.32	18.50	0.85	17.65	17.50	0.85	16.65
Student Life	7.00	0.85	6.15	6.67	0.85	5.82	6.67	0.85	5.82	6.67	0.85	5.82
Total Non-Teaching Departments	207.79	44.28	163.51	203.80	44.28	159.52	205.03	44.28	161.77	201.97	44.28	157.69
Total	247.54	44.28	203.26	242.80	44.28	198.52	240.56	44.28	197.30	237.09	44.28	193.31

Notes

1. Ancillary refers to the Residences & Dining Halls, Conferences and the University Bookstore.
2. Several casual and other part-time appointments are not included in the above figures due to the difficulty involved in assigning FTEs to these positions.

Maritime Provinces Higher Education Commission
2007-08 Tuition Fees (Undergraduate Arts and Sciences) and Room and Board Costs at Maritime Universities

			Ancillary Fees (full-time single students)				Residence & Meal Plan Fees ²			Total Fees including Ancillary Fees	
	Undergraduate Arts & Sciences Tuition Fees	Percent Increase from 2006-07	Student Union Fees	Health Insurance	Other Mandatory Fees ¹	Total Ancillary	Low	High	Average	Fees excluding Residence & Meal Plans	Fees including Residence & Meal Plans (cheapest option)
	\$	%	\$	\$	\$	\$	\$	\$	\$	\$	\$
New Brunswick											
Mount Allison University	6,720	4.9	130	n/a	87	217	7,084	8,026	7,555	6,937	14,021
St. Thomas University	4,570	4.9	108	164	160	432	6,050	8,435	7,243	5,002	11,052
Université de Moncton	4,920	3.9	134	228	30	392	4,715	5,721	5,218	5,312	10,027
University of New Brunswick	5,482	4.5	89	137	275	501	7,266	9,468	8,367	5,983	13,249
Provincial Average	5,423	4.6				385	6,279	7,913	7,096	5,808	12,087
Nova Scotia⁴											
Acadia University	8,062	0.0	125	181	55	362	6,871	10,177	8,524	8,424	15,295
Acadia Divinity College	6,769	0.0	125	117	109	351	6,871	10,177	8,524	7,120	13,991
Dalhousie University	6,030	0.0	116	253	406	775	7,590	8,550	8,070	6,805	14,395
Mount St. Vincent University	5,550	0.0	154	251	233	638	6,175	6,795	6,485	6,188	12,363
N.S. Agricultural College	5,500	0.0	130	130	298	558	6,532	7,618	7,075	6,058	12,590
N.S. College of Art & Design	5,501	0.0	131	195	n/a	326	n/a	n/a	n/a	5,826	n/a
Saint Mary's University	5,580	0.0	123	134	429	686	6,745	8,440	7,593	6,266	13,011
St. Francis Xavier University	6,205	0.0	156	271	300	728	6,595	6,865	6,730	6,933	13,528
Cape Breton University	5,660	0.0	175	121	50	346	5,200	7,000	6,100	6,006	11,206
University of King's College	6,030	0.0	156	136	492	784	7,580	8,595	8,088	6,814	14,394
Université Sainte-Anne	5,660	0.0	150	n/a	60	210	6,064	6,856	6,460	5,870	11,934
Provincial Average excluding AST	6,050	0.0				524	6,622	8,107	7,365	6,574	13,271
Atlantic School of Theology ³	5,210	0.0	100	134	230	464	2,400	3,600	3,000	5,674	8,074
Provincial Average including AST	5,980	0.0				519	6,238	7,698	6,968	6,499	12,798
Prince Edward Island⁵											
University of Prince Edward Island	4,440	-9.8	151	171	296	618	7,010	8,720	7,865	5,058	12,068



General Operating Fund Sources of Funds

