

Central Student Association

APPROVED

OPERATING BUDGET

2015 ~ 2016

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*Recommended Forward by Finance Committee March 18, 2015
Served as Notice of Motion March 25, 2015
Approved April 1, 2015*

Comments & General Overview of the Proposed 2015-2016 Budget

This budget has been set in consultation with primary budget holders and the Business Manager, and has been reviewed in its entirety by the Human Resources & Operations Commissioner. On March 18, 2015, the Finance Committee reviewed and recommended forward the proposed budget for 2015-2016.

The Consumer Price Index (CPI) annual average for Ontario (2013) of 1% has been applied to all wage expenditure lines relating to Executive and part time contract student staff wages. The minimum wage rate remains at \$11.00 per hour (until October 2015). Permanent and renewable full time contract staff receive the current CPI annual average for Ontario (2014) of 2.4%. *[Of note, in 2016-17, Executive and part time student staff will receipt the CPI rate of 2.4%. Permanent and renewable staff will receive the most current CPI annual average when announced in January 2016.]*

Enrollment is not expected to increase in 2015-2016.

Anticipated Student Fee revenues are based upon actual receipts from the previous fiscal year and adjusted by the current CPI rate of 2.4%. As has been past practice, the Finance Committee recommends a \$30,000 buffer between estimated student fee receipts and the proposed budget. This is particularly prudent as the once excessive Accumulated Surplus has now been successfully reduced to the minimal level as outlined in our Financial Bylaws.

Administration, Bullring and Promotional Services budgets are expected to generate revenue to offset those budgets reliant on student fee revenue.

Funds received from the 'Entertainment Fee' have been proportionately allocated per the original referenda question of 1976. All Entertainment Fee related budgets vary significantly from year to year, depending on the number of bands, venue choice, ticket subsidies and co-partnerships.

Most changes to the proposed budget are based on "actual" spending or revenue patterns from the current budget year that are expected to continue on into the next fiscal year. However, independent budget holders can be quite frugal - or the opposite - which create their own variances from year to year. We do have past years' trends and history to help us understand these differences and make a determination as to whether they are one-time occurrences or an actual change to operations. The highlighted changes listed below are based upon current values, priorities, restructuring and/or financial obligations.

Pg	Portfolio	Budget Line	Recorded As		Rationale
			Revenue	Expense	
5	Administration	83200 Wages		\$ 241,600.00	This budget line has been increased by \$16,908 to commensurate with increased staffing requirements. Wages paid through this line include the HR & Operations Commissioner, Policy & Transition Manager, Office Manager, Business Manager, FT Bookkeeper, PT Bookkeeper and 2 Front Office Assistants.
5	Administration	83380 Professional Fees		\$ 30,000.00	This budget line has been increased by an additional \$8,300 to properly reflect our past trends, current litigation, the annual audit (including the required legal audit response letters), professional financial support from BDO, and professional HR support.
6	Bullring	92101 Entertainment Fee	\$ 7,300.00	\$ -	Funding decreased by \$5,700 and has been reallocated to the LIVE budget with the understanding the CSA Programmer will schedule 3 to 4 free concerts at the Bullring over the upcoming fiscal year.
6	Bullring	93380		\$ 40,500.00	The Administrative Fee payable from the Bullring to the Administration budget has been increased by \$18,500. The revised fee is equal to 33% of the estimated wage requirements for the 3 Business Office staff.
8	Council	23515 Executive Discretionary		\$ 2,300.00	This line has been increased by \$800; \$500 of which was reallocated directly from the External Affairs budget. This budget line has sufficient funding to support up to 3 Associate Commissioner positions (@ \$500 each)
8	Council	23516 Equity		\$ 1,000.00	Newly proposed budget line - see description following Council Budget
9	External	25451		\$ 400.00	Newly proposed budget line - see description following External Budget
16	Bike	62100 Student Fees		\$ 16,100.00	Increased by \$1,700 to support the increased hours approved for the Volunteer Coordinator and the Repair Coordinator to retain service levels in all three semesters.
17	Meal	63450 Events		\$ 2,500.00	Additional funding of \$1,300 was requested to support a significant Orientation event (guest speaker) in an effort to raise poverty awareness and promote future involvement in Trick or Eat. \$400 is specific to Hunger Awareness Week.

STUDENT FEE & REVENUE SUMMARY 2015 - 2016

PORTFOLIO	CSA Fees	Entertain Fees	Other Revenue	Budget Total
Academic	\$ 35,800.00	\$ -	\$ 3,400.00	\$ 39,200.00
Administration (incls Entertainment Co-ord)	\$ 227,630.00	\$ 21,500.00	\$ 142,870.00	\$ 392,000.00
Bullring	\$ -	\$ 7,800.00	\$ 624,000.00	\$ 631,800.00
Communications	\$ 41,700.00	\$ 3,500.00	\$ -	\$ 45,200.00
Council	\$ 63,700.00	\$ 7,793.00	\$ 65,000.00	\$ 136,493.00
External	\$ 38,000.00	\$ -	\$ -	\$ 38,000.00
Films	\$ -	\$ 18,800.00	\$ 3,800.00	\$ 22,600.00
Live Entertainment	\$ -	\$ 62,000.00	\$ 46,000.00	\$ 108,000.00
Local Affairs	\$ 35,800.00	\$ -	\$ -	\$ 35,800.00
General Programming	\$ 44,220.00	\$ -	\$ 26,750.00	\$ 70,970.00
Promotion Service	\$ 24,100.00	\$ -	\$ 15,750.00	\$ 39,850.00
Service Programme Summary				(see below)
Bike Centre	\$ 16,100.00	\$ -	\$ 1,200.00	\$ 17,300.00
Meal Exchange	\$ 15,950.00	\$ 7,600.00	\$ 1,500.00	\$ 25,050.00
SafeWalk	\$ 8,000.00	\$ -	\$ 8,000.00	\$ 16,000.00
Student Help & Advocacy Centre	\$ 40,000.00	\$ 4,000.00	\$ 3,000.00	\$ 47,000.00
TOTAL PROPOSED BUDGET	\$ 591,000.00	\$ 132,993.00	\$ 941,270.00	\$ 1,665,263.00
TOTAL Anticipated Fees *	\$ 591,000.00	\$ 133,000.00		

* less annual buffer of \$30,000

RESTRICTED FEES	Actual Feb 28/15	Receivable (Payable)	Anticipated 15-16 Fees/Rev	Available Revenue 15-16
Not part of CSA Operating Budget				
Affordable Housing	\$ 53,312.37	\$ -	\$ 42,600.00	\$ 95,912.37
Bus Pass			\$ 4,201,560.00	\$ 4,201,560.00
Late Night Service Reserve	\$ 58,095.11	\$ (11,000.00)		\$ 47,095.11
Cannon - CSA Portion of Surplus	\$ 24,352.00	\$ 9,000.00		\$ 33,352.00
Dental Plan			\$ 1,547,600.00	\$ 1,547,600.00
Dental Plan Reserve	\$ 449,437.23	\$ (41,456.38)		\$ 407,980.85
Food Bank	\$ -		\$ 67,160.00	\$ 67,160.00
Food Bank Reserve	\$ 30,012.00			\$ 30,012.00
Health Plan			\$ 2,890,500.00	\$ 2,890,500.00
Health Plan Reserve	\$ 464,059.76	\$ (116,357.27)		\$ 347,702.49
Compassionate Health Bursary	\$ -	\$ (15,000.00)		\$ (15,000.00)

ENTERTAINMENT ~ MEDIA FEE

** Media Fee is split between CSA 60%, CFRU 20%, Ontario 20%

Distribution		2014-2015			2015-2016	
		Fee Charged Per Student	35600		Fee Charged Per Student	36250
			~Total 3 Semesters			~Total 3 Semesters
CFRU - Media	20%	\$ 1.21	\$ 43,076.00	CSA = \$3.67	\$ 1.24	\$ 44,950.00
Ontario - Media	20%	\$ 1.21	\$ 43,076.00		\$ 1.24	\$ 44,950.00
CSA - Concerts/Speakers	40%	\$ 2.39	\$ 85,084.00		\$ 2.45	\$ 88,812.50
CSA - Films	10%	\$ 0.60	\$ 21,360.00		\$ 0.61	\$ 22,112.50
CSA - Cross Campus Events	10%	\$ 0.60	\$ 21,360.00		\$ 0.61	\$ 22,112.50
TOTALS	100%	\$ 6.01	\$ 127,804.00		\$ 6.15	\$ 133,037.50

CSA Entertainment Fee

CONCERTS		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
Live Ent - Concerts		\$ 16,800.00	\$ 22,700.00	\$ 22,700.00	\$ 20,000.00	\$ 27,000.00
Live Ent - Free Concerts		\$ 12,000.00	\$ 14,000.00	\$ 14,000.00	\$ 22,000.00	\$ 25,000.00
Live Ent - Speakers		\$ 8,200.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Human Rights/SHAC - Speakers		\$ 4,600.00	\$ 4,900.00	\$ 4,900.00	\$ 3,800.00	\$ 4,000.00
Orientation - Performers		\$ -	\$ -	\$ -	\$ -	\$ -
Bullring Entertainment		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 13,000.00	\$ 7,300.00
Coordination Expenses		\$ 17,700.00	\$ 17,700.00	\$ 14,500.00	\$ 15,000.00	\$ 15,500.00
TOTAL		\$ 69,300.00	\$ 79,300.00	\$ 76,100.00	\$ 83,800.00	\$ 88,800.00
ENTERTAINMENT FEE		\$ 74,002.00	\$ 82,400.00	\$ 83,600.00	\$ 85,084.00	\$ 88,812.00
<i>Over (Under)</i>		<i>\$ (4,702.00)</i>	<i>\$ (3,100.00)</i>	<i>\$ (7,500.00)</i>	<i>\$ (1,284.00)</i>	<i>\$ (12.00)</i>
FILMS		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
Free Film Series		\$ 8,600.00	\$ 9,300.00	\$ 9,300.00	\$ 9,300.00	\$ 9,400.00
Film Cost Subsidy		\$ 8,600.00	\$ 9,300.00	\$ 9,300.00	\$ 9,300.00	\$ 9,400.00
Coordination Expenses		\$ 2,000.00	\$ 2,000.00	\$ 3,250.00	\$ 3,250.00	\$ 3,250.00
TOTAL		\$ 19,200.00	\$ 20,600.00	\$ 21,850.00	\$ 21,850.00	\$ 22,050.00
ENTERTAINMENT FEE		\$ 18,256.00	\$ 20,600.00	\$ 21,000.00	\$ 21,360.00	\$ 22,112.50
<i>Over (Under)</i>		<i>\$ 944.00</i>	<i>\$ -</i>	<i>\$ 850.00</i>	<i>\$ 490.00</i>	<i>\$ (62.50)</i>
CAMPUS WIDE EVENTS		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
College Royal		\$ 1,000.00	\$ 6,000.00	\$ 6,084.00	\$ 6,145.00	\$ 6,293.00
Cultural Entertainment Events (PDR)		\$ 6,300.00	\$ 3,000.00	\$ 2,000.00	\$ 1,000.00	\$ 1,500.00
Fall Orientation Event (Communications)		\$ 2,500.00	\$ 2,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
Meal Exchange Trick or Eat		\$ 9,400.00	\$ 9,400.00	\$ 9,000.00	\$ 8,000.00	\$ 7,600.00
Coordination Expenses		\$ 1,300.00	\$ 1,300.00	\$ 3,166.00	\$ 3,250.00	\$ 3,250.00
TOTAL		\$ 20,500.00	\$ 22,200.00	\$ 23,750.00	\$ 21,895.00	\$ 22,143.00
ENTERTAINMENT FEE		\$ 18,256.00	\$ 20,600.00	\$ 21,000.00	\$ 21,360.00	\$ 22,112.50
<i>Over (Under)</i>		<i>\$ 2,244.00</i>	<i>\$ 1,600.00</i>	<i>\$ 2,750.00</i>	<i>\$ 535.00</i>	<i>\$ 30.50</i>
ACCUMULATED TOTALS		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
Budget Total		\$ 109,000.00	\$ 122,100.00	\$ 121,700.00	\$ 127,545.00	\$ 132,993.00
Anticipated Entertainment Fee Total		\$ 110,514.00	\$ 123,600.00	\$ 125,600.00	\$ 128,000.00	\$ 133,037.00
<i>(Remaining to Spend)</i>		<i>\$ (1,514.00)</i>	<i>\$ (1,500.00)</i>	<i>\$ (3,900.00)</i>	<i>\$ (455.00)</i>	<i>\$ (44.00)</i>

Note: Coordination Expenses total \$22,000.00 (COLA 2.4% applied over last year). The corresponding Entertainment Student Fee is found in the Administration Budget

ACADEMIC & UNIVERSITY AFFAIRS: Budget 2015-2016

Account No.	Account Name	YTD Jan 31/15	BUDGET 14-15	BUDGET 15-16
Revenue				
24100	CSA Student Fees	35,830	35,830	35,800
24120	Student Health Plan Reserve Support - Memorial	-	2,900	-2,900
24140	Bullring Promotional Support - Artwork	500	500	500
	TOTAL REVENUE	36,330	39,230	39,200
Expenditure				
24200	Salaries (Includes 3% RSP/Educ) * **	29,826	29,826	29,571
24220	Employee Benefits *	3,860	3,860	3,819
24450	Campaigns	262	550	400
24451	Student Artwork @ Bullring	847	1,000	1,000
24452	Student Memorial Fund (tree purchased alternate years)	-	2,900	2,900
24453	Teaching Excellence Award	91	320	320
24500	Advocacy - Discretionary Fund	-	50	50
24600	Advertising & Promotion	470	250	500
24700	University Services (TTS, Room Rentals)	-	50	50
24800	Supplies	22	100	100
24820	Long Distance Charges	-	24	-
24870	Photocopying	758	300	490
	TOTAL EXPENSES	36,136	39,230	39,200
	Net Revenue	194	-	-

* Fixed Cost - adjusted to year end

** Salary line included one week overlap with new executive during Transition Week. Not applicable in 2015-16.

Prepared Mar 5/15

PM/LAC

Reviewed by HR & O

ADMINISTRATION (HR&O): Budget 2015-2016

Account No.	Account Name	YTD Feb 28/15	Estimated YE	BUDGET 14-15	BUDGET 15-16
Revenue					
82100	Student Fees	241,537	241,537	211,500	227,630
82101	Entertainment Student Fee (General Coordination)	23,097	23,097	21,500	22,000
82200	Dental Plan - Admin Fee from Plan *	15,000	15,000	15,000	20,000
82300	Health Plan - Admin Fee from Plan *	25,000	25,000	25,000	20,000
82600	Other Income - Work Study Rebate/Bullring Admin/ATM	19,290	35,340	33,500	52,200
82620	Pro Ink - Net	487	600	480	600
82870	Black & White Photocopy Income	8,862	10,500	12,200	11,000
82875	Colour Photocopy Income	12,972	15,500	13,400	16,200
82910	Bus Pass - Net *	6,800	6,800	6,800	7,200
82920	Interest Earned	9,661	15,000	14,600	15,170
	TOTAL REVENUE	362,706	388,374	353,980	392,000
Expenditure					
83200	Salaries/Wages	203,726	238,424	222,692	241,600
83210	Student Risk Management	560	560	567	571
83220	Employee Benefits	21,683	24,500	23,921	27,517
83240	Employer Health Tax Premium	5,790	5,790	5,750	5,900
83380	Professional Fees (Audit/Legal/HR)	26,532	28,500	21,700	30,000
83381	Misc. CFS Litigation Expenses	20	820	100	1,000
83390	Travel (Business Office mileage)	320	370	200	400
83440	Temporary Wages	1,157	1,300	2,200	2,000
83500	Staff Appreciation (incls coffee/water, mtg food)	691	2,000	2,000	2,000
83501	Staff Training (incls WSIB) & Transition	5,175	6,000	7,300	7,300
83520	Club Expenses	7,682	9,200	9,200	10,000
83550	Purchase of Equipment	17,939	19,000	2,000	4,000
83600	Advertising & Promotion	1,269	1,700	2,000	2,000
83660	Software/Licensing/Hosting for CSAONLINE.CA	4,075	4,225	3,900	4,700
83700	University Services	1,071	1,071	300	300
83701	Leasehold Improvements to CSA Main Office	6,990	6,990	-	-
83800	Office Supplies (includes postage chrgs)	6,628	7,300	5,300	7,500
83820	Telephone and Long Distance (all lines, except Bullring)	9,590	12,200	14,200	13,000
83850	Maintenance & Repair	1,415	1,900	2,500	2,500
83870	Photocopier Expense	20,019	21,665	21,000	22,600
83900	Bank Charges	329	400	450	412
83930	Insurance	6,509	6,509	6,700	6,700
	TOTAL EXPENSES	349,170	400,424	353,980	392,000
	Net Revenue (Loss)	13,536	(12,050)	-	-

Wages Include HR & O, Office Manager, Policy & Transition Manager, Business Manager, FT Bookkeeper, PT Bookkeeper, 2 Front Office Assistants
83200

Prepared March 17, 2015
CMLAC

BULLRING: Budget 2015-2016

Account No.	Account Name	YTD Feb 28/15	Last Feb YTD	Actual YE 2014	BUDGET 14-15	BUDGET 15-16
Revenue						
92101	Entertainment Student Fee	13,000	10,000	10,000	13,000	7,800
92425	Beverage Sales - Gross Margin	76,930	74,340	90,605	85,000	82,000
92465	Food Sales - Gross Margin	419,904	408,831	525,857	515,000	530,000
92490	Miscellaneous Income	11,800	8,565	9,355	7,800	12,000
	TOTAL REVENUE	521,634	501,736	635,817	620,800	631,800
Expenditure						
93200	Managerial Salaries (incls RSP benefit)	50,421	48,034	56,100	56,660	61,687
93210	Hourly Wages	211,325	200,588	263,498	272,400	285,000
93220	Managerial Benefits	5,236	5,738	6,429	6,750	6,925
93225	Hourly Staff Benefits	21,222	19,736	24,448	24,700	26,700
93240	Employer Health Tax	3,323	3,411	3,411	3,600	3,500
93250	Staff Safety Training	1,785	268	268	2,400	2,400
93280	Staff Appreciation/Uniform	4,580	2,404	3,681	3,800	6,000
93290	Staff Meals	10,700	10,390	13,000	13,500	14,000
93380	Administrative Fee to CSA Operating	22,000	21,000	21,000	22,000	40,500
93390	Travel/Mileage	565	176	200	600	700
93400	Entertainment Costs	4,799	6,542	11,509	13,000	7,800
93550	Purchase of Equipment/Furniture	2,582	1,200	8,464	12,000	12,000
93560	Lease of Equipment	1,091	990	1,188	1,200	1,300
93580	Maintenance of Equipment	3,587	5,134	5,977	6,000	6,000
93590	Maintenance of Front House	2,655	2,459	2,897	4,500	4,500
93600	Advertising & Promotion	4,876	7,350	9,482	9,000	9,000
93660	Memberships & Licenses	690	836	836	1,000	250
93700	University Services	4,264	8	5,069	6,000	10,000
93720	University Space Costs	15,057	15,538	18,646	19,200	21,000
93730	Express Card Commission/Rental	39,213	37,361	51,168	48,000	54,000
93750	University Loan Repayment	25,662	25,662	30,795	30,795	15,398
93800	Supplies (incls replacement flatware)	15,709	15,147	17,928	20,000	19,000
93810	Janitorial Supplies	3,545	4,143	4,987	5,200	5,500
93815	Janitorial Services	5,234	4,189	5,670	10,000	8,340
93820	Telephone Charges	492	286	236	400	750
93870	Photocopying	30	58	82	150	150
93930	Insurance	4,187	3,886	3,967	4,100	4,400
93950	Contingency/Capital Reserve	0	0	0	23,845	5,000
	TOTAL EXPENSES	464,830	442,534	570,936	620,800	631,800
	Net Revenue	56,804	59,202	64,881	0	0

COMMUNICATIONS & CORPORATE AFFAIRS: Budget 2015-2016

Account No.	Account Name	YTD Jan 31/15	BUDGET 14-15	BUDGET 15-16
Revenue				
27100	CSA Student Fees	42,000	42,000	41,700
27101	Entertainment Fee: Cross Campus *	3,500	3,500	3,500
	TOTAL REVENUE	45,500	45,500	45,200
Expenditure				
27200	Salaries (Includes 3% Education/RSP) **	29,826	29,826	29,571
27220	Employee Benefits **	3,860	3,860	3,819
27450	Orientation Programming *	346	3,500	3,500
27500	Advocacy - Discretionary Fund	-	50	50
27600	Advertising & Promotion for CSA	1,657	3,600	3,300
27610	Promotional Swag Material	2,444	4,200	4,200
27700	University Services	-	50	50
27800	Supplies	23	100	100
27820	Long Distance Charges	-	14	-
27870	Photocopying	460	300	610
	TOTAL EXPENSES	38,616	45,500	45,200
	Net Revenue	6,884	-	-

* Orientation Programming is specifically funded from the Entertainment Fee and should not be used to offset any other budget line within this portfolio

** Fixed Cost - adjusted to year end

Prepared Mar 5/15
SC/LAC
Reviewed by HR & O

COUNCIL: Budget 2015-2016

Account No.	Account Name	YTD Jan 31/15	BUDGET 14-15	BUDGET 15-16
Revenue				
22100	CSA Student Fees	64,375	64,375	63,700
22101	Entertainment Fee (see below *)	7,145	7,145	7,793
22560	Survival Guide Revenue	62,186	70,000	65,000
	TOTAL REVENUE	133,706	141,520	136,493
Expenditure				
CSA Board Motion Required				
23120	Grants - Summer	700	700	700
23200	Grants - Fall	4,085	5,000	4,500
23220	Grants - Winter	5,700	8,000	8,500
23221	Grants - Cultural/CrossCampus *	1,000	1,000	1,500
CSA Executive Motion Required				
23390	Travel & Conferences: CSA Staff	1,842	1,000	2,000
23391	Travel & Conference: CFS/CFS-O	3,562	6,500	6,000
23392	Travel & Conference: Student Leadership	1,200	1,200	1,000
23510	Executive Visioning/Training /Transition	1,315	3,200	3,200
23515	Executive Discretionary Fund	500	1,500	2,300
23516	Equity	-	-	1,000
Communications Commissioner				
23225	Grants - CSA FoodBank Support	4,000	4,000	3,000
23226	Grants - Move Out Madness	-	500	500
23228	Grants - College Royal *	6,145	6,145	6,293
23300	Elections	9,121	13,300	13,200
23440	Honoraria (Chair/Scribe/Committee Scribe)	1,843	4,400	4,000
23500	Board Training/Appreciation	2,622	5,500	5,500
23560	Survival Guide Expense	59,064	70,000	65,000
23700	University Services (TSS & Room Rentals)	-	200	100
23750	General Members Meeting (Fall & Winter)	1,598	4,000	4,000
23800	Supplies	-	350	200
23870	Photocopying	965	3,100	2,000
23930	Director's Insurance	-	1,925	2,000
	TOTAL EXPENSES	105,262	141,520	136,493
	Net Revenue	28,444	-	-

Note: * Accounts are linked through the Entertainment Fees (College Royal grant is subject to COLA)

New Account Equity

23516 Equity relates to the principle that people have different needs based on their individual experiences of discrimination and marginalization based on their identities. This budget line is to be utilized at the discretion of Commissioners to help provide adequate resources and programming for targeted constituencies within the CSA membership. This would include students who are: women, racialized, queer or Trans, disabled, international, indigenous and so forth. These funds can also be utilized to support and collaborate with special status groups in a manner consistent with the intent of this line.

Prepared Mar 5/15, Revised Mar 16/15

SC/Exec Ctee/LAC

Reviewed by HR & O

EXTERNAL AFFAIRS: Budget 2015-2016

Account No.	Account Name	YTD Jan 31/15	BUDGET 14-15	BUDGET 15-16
Revenue				
25100	CSA Student Fees	37,970	37,970	38,000
25120	Solicitations	-	-	-
	TOTAL REVENUE	37,970	37,970	38,000
Expenditure				
25200	Salaries (Includes 3% Education/RSP)* **	29,826	29,826	30,123
25220	Employee Benefits *	3,860	3,860	3,861
25390	Travel & Conferences	-	300	-
25450	Campaigns	1,355	1,900	1,900
25451	Campaigns: Equity	-	-	400
25500	Advocacy - Discretionary Fund	-	50	50
25600	Advertising & Promotion	189	500	500
25660	Membership & Subscriptions	-	180	-
25700	University Services (TSS/Room Rental)	-	100	50
25800	Supplies	84	100	116
25820	Long Distance	-	54	-
25870	Photocopying	482	1,100	1,000
	TOTAL EXPENSES	35,796	37,970	38,000
	Net Revenue (Loss)	2,174	-	-

* Fixed Cost - adjusted to year end

** Salary line includes one week overlap with new executive during Transition Week. Attendance required

New Account
25451

Campaigns: Equity

The Equity line is intended for the External Commissioner to provide resources for students who might not otherwise have access to said resources understanding that students have different needs based on their identities and social location. The CSA functions under a mandate to serve all students and has a special declaration to meet the needs of students who are: women, racialized, queer and so forth. The External Commissioner as an executive 'executes' this mandate through social justice work specific to targeted communities.

Prepared March 10/15. Revised March 18/15

SMLAC

Reviewed by HR & O

FILMS: Budget 2015-2016

Account No.	Account Name	YTD Jan 31/15	BUDGET 14-15	BUDGET 15-16
Revenue				
42101	Entertainment Student Fees	18,600	18,600	18,800
42400	Door Receipts	3,096	3,250	3,800
	TOTAL REVENUE	21,696	21,850	22,600
Expenditure				
43210	Temporary Wages	310	400	600
43400	Film Rental	7,006	12,000	12,000
43550	Purchase of Equipment/Upgrades	-	5,000	3,850
43600	Advertising & Promotion	2,304	2,800	3,500
43660	Memberships/Domain renewal	-	30	30
43700	Facility Cost	-	-	1,000
43800	Supplies	106	320	200
43840	Freight & Shipping	304	300	500
43870	Photocopying	448	1,000	920
	TOTAL EXPENSES	10,478	21,850	22,600
	Under (Over) Budget	11,218	-	-

Prepared March 10/15

JB/LAC

Reviewed by HR & O

LIVE ENTERTAINMENT: Budget 2015-2016

Account No.	Account Name	YTD Jan 31/15	BUDGET 14-15	BUDGET 15-16
Revenue				
32101	Entertainment Student Fees	52,000	52,000	62,000
32400	Tickets / Sales	41,152	47,800	46,000
	TOTAL REVENUE	93,152	99,800	108,000
Expenditure				
33210	Temporary Wages	895	3,000	2,800
33400	Performer Fees	36,553	40,000	42,000
33410	Performer Rider	1,101	2,500	2,500
33420	Setup & Sound	10,285	13,000	14,750
33550	Purchase of Equipment/Sound/Staging	5,275	2,000	6,000
33600	Advertising & Promotion	1,219	2,000	2,000
33700	Facility Costs	-	2,500	1,000
33720	Free Concert Programming	12,683	22,000	25,000
33730	Community Concert Programming (net loss)	(844)	2,000	1,000
33740	Speaker Series (Laverne Cox in 2014-15)	10,000	10,000	10,000
33800	Supplies	341	300	350
33870	Photocopying	538	500	600
	TOTAL EXPENSES	78,046	99,800	108,000
	Net Revenue (Loss)	15,106	-	-

Prepared Mar 10/15

JB/LAC

Reviewed by HR&O

LOCAL AFFAIRS: Budget 2015-2016

Account No.	Account Name	YTD Jan 31/15	BUDGET 14-15	BUDGET 15-16
Revenue				
26100	CSA Student Fees	35,720	35,270	35,800
26120	Solicitations	100	-	-
	TOTAL REVENUE	35,820	35,270	35,800
Expenditure				
26200	Salary (Includes 3% Education/RSP)* **	29,826	29,826	30,123
26220	Employee Benefits *	3,860	3,860	3,861
26450	Campaigns	525	450	450
26500	Advocacy - Discretionary Fund	-	100	100
26600	Advertising & Promotion	467	300	500
26660	Memberships/Subscriptions	87	150	150
26700	University Services (TSS & Room Rentals)	-	70	66
26800	Supplies	95	90	100
26820	Long Distance	-	24	-
26870	Photocopying	523	400	450
	TOTAL EXPENSES	35,383	35,270	35,800
	Net Revenue	437	-	-

* Fixed Cost - adjusted to year end

** Salary line includes one week overlap with new executive during Transition Week. Attendance required.

Prepared Mar 9/15

BS/LAC

Reviewed by HR & O

PROGRAMMER (General Entertainment): Budget 2015-2016

Account No.	Account Name	YTD Jan 31/15	BUDGET 14-15	BUDGET 15-16
Revenue				
72100	Student Fees	43,600	43,600	44,220
72500	Courtyard Sales - Net	550	2,000	1,750
72600	Imaginus Sales - Net	22,093	25,000	25,000
	TOTAL REVENUE	66,243	70,600	70,970
Expenditure				
73200	Salaries (Includes 10% RSP benefit) *	62,461	62,461	63,960
73220	Employee Benefits *	6,080	7,060	6,196
73660	Subscription: Adobe Creative Cloud	-	-	250
73390	Travel & Conferences	500	1,000	500
73800	Supplies	8	60	64
73820	Long Distance	-	19	-
	TOTAL EXPENSES	69,049	70,600	70,970
	Under (Over) Budget	(2,806)	-	-

* Fixed Cost - Adjusted to Year End

Prepared Mar 10/15, Revised Mar 13/15

JB/LAC

Reviewed by HR & O

PROMOTIONAL SERVICES: Budget 2015-2016

Account No.	Account Name	YTD Feb 28/15	BUDGET 14-15	BUDGET 15-16
Revenue				
52100	Student Fees	23,000	23,000	24,100
52300	Graphic Design	125	-	500
52400	Postering - Net	6,712	5,600	8,000
52500	Large Format Service - Net	2,375	4,000	4,000
52600	Button Maker & Miscellaneous - Net	322	360	450
52700	Space Rentals - Kiosk & UC Banner	2,075	1,500	2,800
	TOTAL REVENUE	34,609	34,460	39,850
Expenditure				
53200	Wages - Graphic Designer *	25,384	27,856	31,333
53210	Wages - Poster Runners *	3,220	2,214	3,230
53220	Benefits - Graphic Designer *	2,620	3,711	4,253
53225	Benefits - Poster Runners (CPP, EI)	290	160	284
53440	Temporary Wages - casual help	749	-	-
53600	Advertising & Promotion	16	-	100
53660	Subscription: Adobe Creative Cloud	-	100	250
53800	Supplies	415	400	400
53820	Long Distance Charges	-	19	-
53870	Photocopying	-	-	-
	TOTAL EXPENSES	32,694	34,460	39,850
	Net Revenue (Loss)	1,915	-	-

* Fixed Cost - adjusted to year end

Note: The Promotional Service budget will consist of all costs and revenues associated with the Large Format Printing/Design and Poster Run services. Staff who play a role in these services will be paid through this budget, which include the Graphic Designer and two Poster Runners.

Revenue History	2013	2014	~2015
Poster Service Net	\$ 6,038.00	\$ 5,665.00	\$ 7,500.00
Large Format Service Net	\$ 2,645.00	\$ 4,581.00	\$ 4,000.00
Space Rentals & Miscellaneous Sales	\$ 882.00	\$ 2,146.00	\$ 3,100.00
	\$ 9,565.00	\$ 12,392.00	\$ 14,600.00

Prepared Mar 17/15

MMLAC

Reviewed by HR & O

SERVICE PROGRAMMES: Specific Allocation of Funding

Account Name	PROGRAMMES	Bike Centre	MEAL	SafeWalk	SHAC
REVENUE					
Student Fees 62100	80,050	16,100	15,950	8,000	40,000
Entertainment Student Fees 62101	11,600	-	7,600	-	4,000
Solicitations/SSF 62120	13,700	1,200	1,500	8,000	3,000
GSA Support 62130	-	-	-	-	-
Other Income from Partners 62600	-	-	-	-	-
	105,350	17,300	25,050	16,000	47,000
EXPENDITURES					
Co-ordinators/Temp Wages 63210	70,854	14,408	13,588	10,714	32,144
Employee Benefits 63220	5,002	1,051	990	771	2,190
Professional Fees (Legal Aid) 63380	5,000	-	-	-	5,000
Conference/Taxi/Van Rental 63390	4,800	-	3,800	1,000	-
Speaker Expenses 63400	3,500	-	-	-	3,500
Campaigns/Events/Workshops 63450	4,250	-	2,500	-	1,750
Volunteer Appreciation/Training 63500	4,575	600	1,800	1,375	800
Discretionary Fund 63501	50	-	-	-	50
Advertising & Promotion 63600	3,300	400	1,000	1,000	900
Memberships/Licenses 63660	600	-	600	-	-
University Services 63700	180	-	80	-	100
Supplies 63800	1,720	820	100	500	300
Telephone/Internet x 53200 63820	500	-	-	500	-
Photocopying 63870	1,019	21	592	140	266
	105,350	17,300	25,050	16,000	47,000

For Information Only: See Programmes Budget

BIKE CENTRE: Budget 2015-2016

Account No.	Account Name	YTD Jan 31/15	BUDGET 14-15	BUDGET 15-16
BIKE 62100	Student Fees	14,400	14,400	16,100
62120	Solicitations & Donations	448	800	800
62130	GSA Annual Support	-	-	-
62400	Sales - Net Income	(639)	400	400
	TOTAL REVENUE	14,209	15,600	17,300
Expenditure				
BIKE 63210	Co-ordinators Wages *	12,498	12,498	14,408
63220	Benefits: (CP & EI) *	760	760	1,051
63500	Volunteer Appreciation (incl's T-Shirts)	119	400	600
63600	Advertising	228	400	400
63800	Supplies	(1,000)	1,500	820
63820	Long Distance	-	12	-
63870	Photocopying	-	30	21
	TOTAL EXPENSES	12,605	15,600	17,300
	Under (Over) Budget	1,604	-	-

* Fixed Cost - Adjusted to Year End

Staff	BC Coordinator - May 4 to April 29/16	12 hrs/wk	552 hrs total	\$ 6,856.00
	Repair Coordinator - May 4 to Dec 4/15 + 40 W'16 Flex	7 hrs/wk	222 hrs total	\$ 2,758.00
	Volunteer Coordinator - May 4 to Apr 8/16	7/10 hrs/wk	386 hrs total	\$ 4,795.00
				<u>\$ 14,409.00</u>

[Refer to job description for detailed flex/starts/stops]

Prepared Mar 12/15

CJ/LAC

Reviewed by HR & O

For Information Only: See Programmes Budget

MEAL: Budget 2015-2016

Account No.	Account Name	YTD Jan 31/15	BUDGET 14-15	BUDGET 15-16
Revenue				
MEAL 62100	CSA Student Fees	14,550	14,550	15,950
62101	Entertainment Fee: Cross Campus Events	8,000	8,000	7,600
62120	Solicitations (Bayer Crop Sci)	-	1,500	1,500
	TOTAL REVENUE	22,550	24,050	25,050
Expenditure				
MEAL 63210	Co-ordinators Wages *	13,703	13,703	13,588
63220	Benefits (CPP & EI) *	848	848	990
63390	Transportation Costs	2,115	3,800	3,800
63450	Events - Misc. Expenses	1,718	1,200	2,500
63500	Volunteer Appreciation (incl's T-shirts)	694	1,800	1,800
63600	Advertising & Promotion	678	1,000	1,000
63660	Meal National - Registration Fee	575	600	600
63700	University Services	-	130	80
63800	Supplies	45	150	100
63820	Long Distance	-	19	-
63870	Photocopying	446	800	592
	TOTAL EXPENSES	20,822	24,050	25,050
	Net Revenue	1,728	-	-

* Fixed Cost - Adjusted to Year End

Staff	ME Central Coordinator - Sept 6 to Apr 8/16 + Flex	15 hrs/wk	415 hrs total	\$ 5,155.00
	Donation & Vol Coordinator - Sept 6 to Apr 8/16 + Flex	12.5 hrs/wk	337 hrs total	\$ 4,186.00
	Education & Promo Coordinator - Sept 6 to Apr 8/16 + Flex	12.5 hrs/wk	342 hrs total	\$ 4,248.00
				<u>\$ 13,589.00</u>
	[Refer to job description for detailed summer flex/starts/stops]			

Prepared March 10/15

GP/LAC

Reviewed by HR & O

For Information Only: See Programmes Budget

SAFEWALK: Budget 2015-2016

Account No.	Account Name	YTD Jan 31/15	BUDGET 14-15	BUDGET 15-16
Revenue				
Safe 62100	CSA Student Fees	7,500	7,500	8,000
62120	Solicitation -SSF/Student Affairs	8,000	8,000	8,000
62130	GSA Support	-	500	-
	TOTAL REVENUE	15,500	16,000	16,000
Expenditure				
Safe 63210	Co-ordinators Wages *	10,763	10,763	10,714
63220	Benefits (CPP, EI) *	767	625	771
63390	Taxi Expenses	551	1,200	1,000
63500	Volunteer Appreciation & Training	1,017	1,370	1,375
63600	Advertising	853	1,400	1,000
63800	Supplies	331	350	500
63820	Telephone Charge for x53200	492	12	500
63870	Photocopying	84	280	140
	TOTAL EXPENSES	14,858	16,000	16,000
	Under (Over) Budget	642	-	-

* Fixed Cost - adjusted to year end

Staff	SW Coordinator - Sept 8 to Apr 22/16 + Flex	12.5 hrs/wk	375 hrs total	\$	4,658.00
	Volunteer Coordinator - Sept 8 to Apr 22/16	10 hrs/wk	275 hrs total	\$	3,416.00
	Public Relations - Sept 8 to Apr 22/16	7.5 hrs/wk	212.5 hrs total	\$	2,640.00
				\$	<u>10,714.00</u>

[Refer to job description for detailed flex/starts/stops]

Prepared March 10/15

CZ/LAC

Reviewed by HR & O

For Information Only: See Programmes Budget

Student Help & Advocacy Centre (SHAC): Budget 2015-2016

Account No.	Account Name	YTD Jan 31/15	BUDGET 14-15	BUDGET 15-16
SHAC 62100	CSA Student Fees	39,000	39,000	40,000
62101	Entertainment Fees: Speakers **	3,800	3,800	4,000
62120	Solicitations (incls. SSF support)	3,000	3,000	3,000
	TOTAL REVENUE	45,800	45,800	47,000
Expenditure				
SHAC 63210	Co-ordinators Wages *	31,416	31,416	32,144
63220	Benefits (CP & EI) *	1,885	1,885	2,190
63380	Professional Fees (Legal Aid Clinic)*	5,000	5,000	5,000
63400	Speaker Expense	340	3,500	3,500
63450	Information/Awareness Events	1,456	1,500	1,750
63500	Volunteer Training & Appreciation	335	800	800
63501	Advocacy - Discretionary Fund	-	50	50
63600	Advertising	508	750	900
63700	University Services (incls Equipment Rental)	-	100	100
63800	Supplies (incls Resource Material)	51	300	300
63820	Long Distance	0	19	-
63870	Photocopying	73	480	266
	TOTAL EXPENSES	41,064	45,800	47,000
	Under (Over) Budget	4,736	-	-

* Fixed Cost - adjusted to year end

** Major Events

Staff	SHAC Coordinator - May 4 to April 22/16	15 hrs/wk	720 hrs total	\$	8,943.00
	Advocacy - May 4 to April 22/16	7 - 15 hrs/wk	576 hrs total	\$	7,154.00
	HR Education and Events - May 4 to April 8/16	7 - 15 hrs/wk	531 hrs total	\$	6,595.00
	Legal - Aug 31 to April 22, 2016	4-10 hrs/wk	316 hrs total	\$	3,925.00
	Volunteer - Aug 31 to April 8, 2016	15 hrs/wk	445 hrs total	\$	5,527.00
				\$	32,144.00

[Refer to job description for detailed flex/starts/stops]

Primary Events/Awareness Resources

December 6th National Day of Remembrance **	DEC6
Black History Month **	BHM
Queer Identities Week **	QIW
HR in an International Context	INT
Housing & Tenancy	HT
Legal Assistance (primarily research)	LA
Student Budgeting and Personal Finances	SBF

FOODBANK: Budget 2015-2016

Account No.	Account Name	YTD Feb 28/15	BUDGET 14-15	BUDGET 15-16
Revenue				
28100	Student Fees: Undergraduate *	65,700	65,400	66,820
28120	Solicitations/Donations (CUPE, SVC, GSA)	5,109	7,400	8,500
28130	Student Fees: Graduate *	13,400	13,800	13,730
28135	CSA Support	4,000	4,000	3,000
28145	CookBook Revenue - NET	-	50	-
	TOTAL REVENUE	88,209	90,650	92,050
Expenditure				
28210	Co-ordinators Wages *	27,543	27,543	28,145
28220	Benefits *	2,851	2,851	3,147
28390	Transportation Costs	14	200	158
28450	Awareness Campaigns	-	100	-
28455	Orientation Week Event	12	100	-
28500	Volunteer Appreciation & Training	386	500	600
28501	Staff Training & Conferences	1,602	-	1,000
28510	Compassionate Fund	250	400	400
28540	Food Acquisition (incl vouchers)	39,529	54,400	53,100
28541	Special Diet (incl vouchers)	2,800	3,200	3,600
28600	Advertising	726	600	800
28700	University Services/CTS rentals	-	50	50
28800	Supplies	641	350	750
28820	Long Distance	-	16	-
28870	Photocopying	184	340	300
	TOTAL EXPENSES	76,538	90,650	92,050
	Net Revenue	11,671	-	-

* Fixed Cost and/or Adjusted to Year End

Staff	Food Bank Coordinator - Aug 2015 to Aug 2016	30 hrs/wk 52 weeks	+3% RESP	\$ 24,102.00
	Volunteer Coordinator - Aug 31/15 to Apr 22/16	10.5 hrs/wk	325.5 hrs total	\$ 4,043.00
				<u>\$ 28,145.00</u>

[Refer to job description for detailed flex/starts/stops]

Prepared Mar 4, 2015, Revised Mar 17/15

RH/LAC

Reviewed by HR & O

