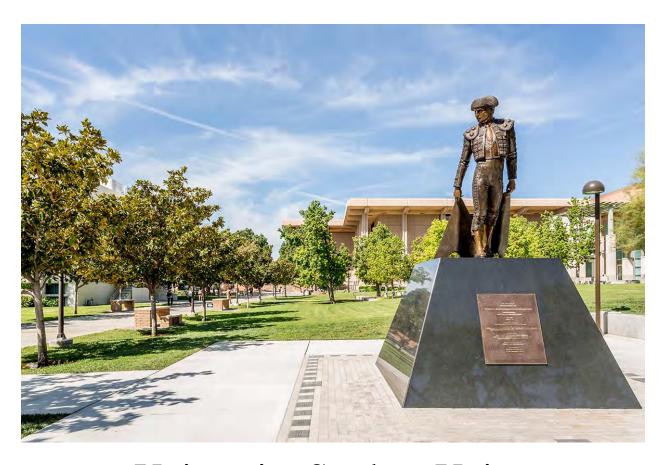
BUDGET BINDER 2016-17



University Student Union California State University, Northridge

Capital Outlay • Major Purchases and Major Repairs & Replacements

• Designated Reserves • Operating Budget

One of our major responsibilities as the Executive Director and Associate Director, Finance & Business Services of the University Student Union (USU) is to submit the annual budget proposals to the Finance Committee and Board of Directors. On behalf of the USU management team and staff, it is our pleasure to present to you the following for the 2016-17 fiscal year:

- Major Purchases and Major Repairs & Replacements Allocation Proposal
- Capital Outlay Allocation Proposal
- Designated Reserves Allocation Proposal
- Operating Budget Proposal

Major Purchases and Major Repair & Replacement Allocation Proposal¹

The 2016-17 major purchases/major repair and replacement allocation proposal in the amount of \$2,105,552 is summarized in the following table:

					In 30-Year
Item	Item Description	Base Cost	Contingency	Total Cost	Plan?
1	Student Recreation Center (SRC) Pool Heater	\$135,000	\$13,500	\$148,500	No
2	Student Recreation Center (SRC) Strength Equipment Replacement	\$100,655	\$10,066	\$110,721	No
3	Grand Salon Heating, Ventilation, and Air Conditioning (HVAC) Replacement	\$120,000	\$12,000	\$132,000	Yes
4	Southwest Building Heating, Ventilation, and Air Conditioning (HVAC) Replacement	\$450,000	\$45,000	\$495,000	Yes
5	East Conference Center Heating, Ventilation, and Air Conditioning (HVAC) Replacement	\$450,000	\$45,000	\$495,000	Yes
6	Plaza del Sol Performance Hall - Dimmer & Control System Replacement	\$109,992	\$10,008	\$120,000	Yes
7	Maintenance Shop Renovation Feasibility Study	\$45,000	\$4,500	\$49,500	No
8	Banquet Chairs	\$222,574	\$22,257	\$244,831	No
9	NRC Improvements - carpet replacement, painting, new fabric on panels	\$180,000	\$20,000	\$200,000	Yes
10	USU Floor Covering Replacement	\$100,000	\$10,000	\$110,000	Yes
	TOTAL	\$1,913,221	\$192,331	\$2,105,552	

The funding source for major purchases and repairs is the Repair & Replacement Fund. **Exhibit 1** provides detailed justifications for the allocations. All items include an *average* 10% contingency to allow for changes in pricing or scope of the project purchase.

The USU hired a consultant, Sightlines, in 2015, to create a 30-year repair and replacement plan for major building facility systems such as HVAC, electrical, and plumbing². The plan provides a strategy to set aside resources so funding is available when a major building system needs replacement. Items not included in the 30-year plan are financed by transferring funds from the Revenue Fund to the Repair & Replacement Fund.

Capital Outlay Allocation Proposal³

The 2016-17 capital outlay allocation proposal in the amount of \$289,306 is summarized in the table below. **Exhibit 2** provides detailed justifications for the allocations. All items include an *average* 10% contingency to allow for changes in pricing or scope of the purchase or project.

Item	Item Description	Asset Category	Base Cost	Contingency	Total Cost
1	SRC Pool Deck Tension Shade	Leasehold Improvement	\$29,896	\$2,990	\$32,886
2	Virtual Desktop Infrastructure (VDI) Servers	Computers/ Peripherals	\$54,423	\$5,442	\$59,865
3	Virtual Desktop Infrastructure (VDI) Storage Server	Computers/ Peripherals	\$30,519	\$3,052	\$33,571
4	Plaza del Sol Performance Hall - Power Distribution Up grades &				
	Enhancements	Equipment	\$21,082	\$1,918	\$23,000
5	ADA Stage Lift	Equipment	\$22,580	\$2,258	\$24,838
6	Student Recreation Center (SRC) Turf Field Access Booth	Leasehold Improvement	\$64,164	\$6,416	\$70,580
7	USU Shop Dust Collector	Equipment	\$13,375	\$1,338	\$14,713
8	Plaza del Sol Performance Hall - Front of House & Monitor Console	Equipment	\$27,363	\$2,490	\$29,853
	TOTAL		\$263,402	\$25,904	\$289,306

Designated Reserves Allocation Proposal

Designated reserves are set aside by the Board of Directors for a specific purpose according to the Reserves Policy.

The USU is requesting a reserve allocation in the amount of \$473,065. The breakdown of the allocation is summarized in the following table:

Reserve Category	Amount	Reserve Purpose
Staff Wages	\$ 353,065	General Staff Salary Reserve
Staff Wages	\$ 70,000	Vacation Advance Reserve
Student Wages	\$ 50,000	Student Wages Reserve
Total Reserves	\$ 473,065	

- 1. The General Staff Salary Reserve is designated for potential increases in staff salaries due to one or more of the following scenarios:
 - a. A general salary increase (GSI)
 - b. Bonuses
 - c. Increases in salaries implemented in response to recommendations from the organizational compensation analysis⁴ conducted by the Employers Group.
 - d. Any other potential increases in staff salaries
- 2. The Vacation Advance Reserve is for staff employees who choose to cash in accrued vacation per the Human Resources Management System (HRMS) policy.
- 3. The Student Wages Reserve is to provide USU departments with additional funding if their student wages budget is insufficient as a result of the increase in the minimum wage from \$10.00 per hour to \$10.50 per hour effective July 01, 2016⁵.

Unallocated Reserves and Administrative Contingencies

Total proposed unallocated reserves for 2016-17 is \$256,800 which is significantly less than the amount of unallocated reserves approved in 2015-16 and significantly less than the amount of unallocated reserves

projected in fiscal years 2017-18 through 2020-21. The 2016-17 unallocated reserve amount was reduced in order to stay within the total expenditure budget projected in the long-term financial plan for 2016-17. Please reference the "Unallocated Reserves" line in the "USU Operating Budget" section of the long-term plan in Exhibit 4.

Beginning in 2016-17, there is a change in the process for the approval of unallocated reserves. Previously, the approval of unallocated reserves⁶ was included in the same motion to approve designated reserves. However, it was realized that the Board was actually approving unallocated reserves twice: once in the motion to approve designated and unallocated reserves and once again in the motion to approve the operating budget. Since unallocated reserves are part of the operating budget, it is no longer necessary to include the approval of unallocated reserves in the same motion to approve designated reserves.

Total proposed administrative contingencies⁷ are \$452,355.

Beginning in 2016-17, there is a change in the budget process for administrative contingencies. Previously, administrative contingencies were included in the budgets of individual departments. Now, these contingencies will be centralized in one department under the oversight of the management team. The change was made to provide the organization the opportunity to repurpose the funds for other priorities if the contingency is not utilized. **Exhibit 3** provides detailed justifications for administrative contingencies.

Long-Term Financial Plan

Student union fee income⁸ is based on the most recent student headcount forecast⁹ made available by the campus. Mandated decreases in student headcount¹⁰ would have an adverse impact on student fee revenue. If there were a mandated reduction in student headcount after the operating budget was approved, any resulting changes to revenue or expense would be made in the first or second quarter budget report in 2016-17.

The USU is proposing an operating budget that is in alignment with the long-term financial plan. One of the key components of the financial plan is to maintain a Debt Service Coverage Ratio (DSCR) that is greater than 1.25¹¹. The long-term financial plan is included in **Exhibit 4.**

The long-term financial plan takes into account the monetary impact of the following proposed fiscal challenges or changes:

- 1. An increase in the minimum wage and the increase in the amount of hours student assistant are scheduled to work
 - a. The passage of the minimum wage law in the City of Los Angeles increases the minimum wage to \$15.00 per hour by July 2020¹². The projected 2016-17 financial impact of the minimum wage increase to \$10.50 per hour is approximately \$394,698. The *estimated* monetary impact (from 2017-18 through 2020-21) ranges from \$197,000 to \$331,000 per year.
 - b. The 2016-17 student assistant hours budget is 267,377 hours which is a 16,210 hour increase over the 2015-16 actual projected student assistant hours of 251,168 (reference the table in the "Student Wages" section in endnote 20).

- 2. Employers Group organizational compensation analysis
 - a. The estimated monetary impact of the organization compensation analysis is 1.5% of the annual budget for staff salaries¹³.
- 3. The addition of an Executive Administrative Analyst¹⁴ for the Administration department. The estimated *net* monetary impact of adding the additional staff member is \$21,500¹⁵.
- 4. The potential addition of a second Retirement Health Benefits Plan (RHBP)
 - a. The current RHBP allows retirees and eligible partners to be reimbursed a fixed amount each month for allowable medical expenses. The additional plan¹⁶ would allow retirees and eligible partners to stay on the same medical and dental plans as active employees until they are Medicare eligible. The estimated monetary impact (from 2017-18 through 2020-21) of adding the second RHBP ranges from \$189,000 to \$249,000 per year.
 - b. The addition of a second plan would make the USU's RHBP comparable with the RHBP of Associated Students. Associated Students has paid 100% of the medical and dental premiums for eligible retirees and partners for many years.

Even with the fiscal challenges just described, estimated Net Assets after Working Capital Reserves as of June 30, 2021 are a robust \$10,162,108.

Operating Budget Proposal

The USU is proposing a break-even budget¹⁷. Consolidated revenues and expenses are projected to be \$15,291,088. Student fees comprises 84.8% of total revenue. **Exhibit 5** provides a detailed breakdown of all revenue and expense categories¹⁸.

Operating Fund Revenues

Revenues¹⁹ are projected to increase by \$1,129,101 or 8.0%. The detailed breakdown of the significant changes in revenue categories are highlighted in the following table:

REVENUE CATEGORY		2015-16 & 6 Budget	2016-17 Proposed Budget	\$ Variance	% Variance
Student Fees		12,020,363	\$ 12,972,045	\$ 951,682	7.92%
Food Service Commissions	\$	78,242	\$ 82,155	\$ 3,913	5.0%
Rental Income	\$	781,814	\$ 785,892	\$ 4,078	0.5%
Program Income	\$	497,801	\$ 499,917	\$ 2,116	0.4%
SRC Income	\$	725,986	\$ 774,760	\$ 48,774	6.7%
Interest Income	\$	7,500	\$ 11,717	\$ 4,217	56.2%
Miscellaneous Income	\$	50,281	\$ 164,604	\$ 114,323	227.4%
Total Revenues	\$ 1	14,161,987	\$ 15,291,088	\$ 1,129,101	8.0%

Operating Fund Expenditures²⁰

Expenditures are projected to increase by \$1,129,101 or 8.0%. Salaries and benefits comprise 61.5% of the total expenditure budget and operating expenses comprise 38.5% of the total expenditure budget. The detailed breakdown of the significant changes in expenditure categories are highlighted in the following table:

	2015-16	2016-17		
EXPENDITURE CATEGORY	6 & 6 Budget	Proposed Budget	\$ Variance	% Variance
Staff Salaries	\$ 3,915,177	\$ 4,181,496	\$ 266,319	6.8%
Hourly Wages	\$ 159,943	\$ 165,634	\$ 5,691	3.6%
Student Wages	\$ 2,835,960	\$ 3,029,860	\$ 193,900	6.8%
Benefits	\$ 1,798,555	\$ 1,885,288	\$ 86,733	4.8%
Cost of Goods Sold	\$ 28,260	\$ 28,600	\$ 340	1.2%
General Operating Expenses	\$ 388,922	\$ 399,048	\$ 10,126	2.6%
Supplies & Services	\$ 1,831,004	\$ 1,815,442	\$ (15,561)	-0.8%
Travel	\$ 234,732	\$ 199,117	\$ (35,616)	-15.2%
Utilities	\$ 792,271	\$ 845,102	\$ 52,831	6.7%
Repairs & Maintenance	\$ 1,294,422	\$ 1,532,474	\$ 238,052	18.4%
Fees & Charges	\$ 51,408	\$ 54,717	\$ 3,308	6.4%
Reserves	\$ 393,541	\$ 709,155	\$ 315,614	80.2%
Grants & Scholarships	\$ 58,148	\$ 58,242	\$ 94	0.2%
Expendable Equipment	\$ 83,825	\$ 182,745	\$ 98,920	118.0%
Amortization & Depreciation	\$ 295,818	\$ 204,169	\$ (91,649)	-31.0%
Total Expenditures	\$ 14,161,987	\$ 15,291,088	\$ 1,129,101	8.0%

Recommended Action

The budget proposal was prepared in accordance with the organization's long-term financial plan which provides adequate reserves for various contingencies per the USU's Reserves Policy. The proposals provide for the continued fiscal viability of the organization while providing students with quality programs, facilities, and services.

We urge the Finance Committee to recommend the approval of all proposals to the Board of Directors as presented.

Respectfully Submitted,

Debra L. Hammond Executive Director

Joseph Illuminate

Associate Director, Finance & Business Services

	EXHIBIT 1: MAJOR PURCHASE & MAJOR REPAIR & REPLACEMENT JUSTIFICATIONS
1	The Facilities Maintenance department is requesting the purchase and installation of a backup pool heater for the SRC pool. Currently the SRC relies on main campus for the hot water that supplies the pool with no back up. Main campus has been experiencing issues with the hot water supply and have undertaken an extensive line replacement project. During the winter months the SRC pool has had to close due to cool water temperatures as a result of the issues with the main campus' water supply. The back up water heater will enable the SRC to heat the water when it comes in from the main campus. This will allow the SRC to continue to serve patrons.
2	The SRC is requesting the replacement of the following strength equipment: benches, rack and plate loaded equipment that is older than 5 years. The warranty has expired and maintenance is more expensive and time consuming. The replacement is in line with industry standards for best practices for equipment replacement.
3	The Facilities Maintenance department is requesting the replacement of the HVAC system in the Grand Salon. The unit is over 20 years old and the technology is outdated. Previous mechanical failures have indicated that there is little left the maintenance staff can do to keep the unit running. Replacement is the only option to fix the situation.
4	The Facilities Maintenance department is requesting the replacement of the HVAC system in the Southwest building. The unit is 40+ years old and the technology is outdated. This is resulting in tenants of the offices in the building working in challenging conditions due to the inability to control the temperature appropriately. Reheat coils need to be installed in each area for better temperature control, the duct work needs to be cleaned, the new unit will need to be air balanced, and existing vents will need to be redesigned to accommodate the current office layout.
5	The Facilities Maintenance department is requesting the replacement of the HVAC system in the East Conference Center. The unit is over 42 years old and the technology is outdated. The staff is limited on what can be controlled in the building for air flow and temperature. The compressors and the control panels within the unit that control the main operations need to be replaced and updated with new technology to better control the temperature and air quality in the building.
6	The Facilities Maintenance department is requesting the replacement of the dimmer and control system in the Performance Hall. The current system is at the end of its useful life. Many replacement parts needed to repair or update the system are no longer manufactured making control of the system for events very difficult. The new system will allow for additional basic control points, improve system operation, and add new network connectivity for better control.
7	The Facilities Maintenance department is requesting a feasibility study to look at the expansion of the maintenance shop. The USU services and facilities have grown and expanded, but the size of the shop has remained the same. The shop is too small to continue addressing the increased demand of services for the current USU facilities. The study will look at current work load, updating safety features, and address space issues.
8	The USU Reservations & Events department is requesting the purchase of 1,100 banquet chairs (with a unit cost of \$184.34 per chair) to replace the chairs used in the Grand Salon and the Northridge Center (NRC). The chairs in the Grand Salon were purchased in 2009 and are showing a lot of wear and tear. The current inventory of chairs has two different colors. One style chair with the same color would be selected and used between both facilities making it easier to accommodate event needs.
9	The Facilities Maintenance department is requesting funds to replace the carpet and fabric on the sounds panels as well as paint the NRC. The project will be dependent on the outcome of the facilities needs assessment which will be presented in the fall of 2016. Carpet removal, purchase and install will run \$140,000, painting will run \$45,000, and purchase and installation of new fabric on the sound panels will run \$15,000. The improvements will enhance the look of the space until the recommended changes can be addressed from the assessment.
10	The Facilities Maintenance department is requesting funds to demo, purchase, and replace carpet in the Southwest Building, AS Recycling & Support Services, and the International and Exchange Student Center. The estimate includes the phased moving of furniture and fixtures, demo of existing carpet, installation of new carpet, and the moving back of furniture and fixtures. The replacement was identified as backlogged in the Sightlines Report.

	EXHIBIT 2: CAPITAL OUTLAY ALLOCATION PROPOSAL JUSTIFICATIONS
1	The SRC Aquatics department is requesting the purchase of one (1) tension shade. The Pool Deck Tension Shade will provide additional shade for the pool deck and be constructed using 3 metal poles secured to the concrete supporting one sail shade.
2	The Technology Support Services (TSS) department is requesting to purchase three virtual desktop infrastructure (VDI) servers. The proposal is to implement new technology which will streamline operating processes and reduce equipment replacement costs. Two servers will support 130 computer workstations in the Computer Lab. The third server will provide backup and redundancy if either of the other two servers fail.
3	The TSS department is requesting to purchase one (1) VDI Storage Area Network (SAN) device which will host the computer lab software applications and store the user's desktop profiles. This device is needed to complete the system for request #2.
4	The Facilities Maintenance department is requesting to upgrade the power equipment in the amp rack to enhance the audio power to the stage in the Performance Hall. Improvements will clean up power connections in the racks, remove the need to use power cables that are run through the walls, and provide access to power for sound needed for performances.
5	The USU Reservations & Events department is requesting the purchase of a mobile wheelchair lift. The USU is required to provide ADA access to the stage for guests using the facility. This is currently accomplished by using an ADA approved ramp that is connected to the stage. The downside to the ramp is that it takes up a lot of floor space, it limits the stage size and configuration, and reduces the quality of the projection value for videos screens. The lift takes up a smaller footprint, offers guests the full access to the stage, and is easily transported between venues.
6	The SRC is requesting the purchase and installation of a fully operational access booth to the east of the entrance on the south end of the SRC Turf Field. The booth will be identical in design to the parking booth adjacent to the turf field and will be used to monitor activity on the field, verify memberships via a biometric hand scanner, and shelter employees and equipment from the weather.
7	The Facilities Maintenance department is requesting the purchase and installation of a new dust collection system for the maintenance shop. Over the years, the current duct work for the collection system has been extended to incorporate additional equipment. Due to the extension of the duct system, the dust collector unit is now undersized. An updated and properly sized unit will greatly reduce the amount of dust and particulates escaping into the shop air.
8	The Facilities Maintenance department is requesting the replacement of the main audio console at the front of the house in the Performance Hall with a new up-to-date system. The upgrade will enhance the main mixing desk, allow for more inputs and add an in-house monitor console eliminating the need to rent a console for events.

EXHIBIT 3: ADMINISTRATIVE CONTINGENCIES								
Description	A	mount	Justification					
Sol Center Office Furniture	\$	86,761	Furniture for the 1st & 2nd floor of the Sol Center to match the existing furniture in the updated offices (includes tax & shipping).					
Brailsford & Dunlavey Consulting Services	\$	64,650	Funds to pay the balance of the Facilities Master Plan Study which began in the 2015-16 fiscal year.					
PeopleSoft Upgrade Fee	\$	38,829	PeopleSoft financials to version of 9.1. The most recent upgrade occurred three years ago.					
Employers Group Contract	\$	30,000	These funds will be used to complete the contract for the Employee Opinion Survey and Job Analysis and Compensation project.					
Meeting Room Banquet Tables	\$	29,067	This is to replace the current stock of meeting room banquet tables. The current tables are mismatched in height and color.					
Northridge Center (NRC) Stage Replacement	\$	26,750	The new stage will be a more modular system with much more flexibility and ease of use.					
Technology Support Services (TSS) Furniture	\$	19,800	Furniture to meet the needs of the department and maximize the use of the space (includes tax & shipping).					
Tile Work in the SRC	\$	15,750	Tile work behind seven SRC drinking fountains: \$35/sq. ft. x 450 sq. ft. = \$15,750.					
Trash Can Replacement inside the SRC	\$	15,315	\$650 per can x 18 cans = \$11,700 plus tax, shipping, and a 10% contingency.					
Walk Off Mat Replacement	\$		Replace the walk off mats by the SRC and Red Ring Court entrances					
Table Carts for Meeting Room Banquet Tables	\$	11,900	Replacement of the current stock of table carts used to transport the meeting room banquet tables.					
Bouldering Mat Replacement	\$	11,500	Replacements for all the bouldering mats in the rock wall area.					
Homecoming Event	\$	10,000	These funds will cover expenses related to our new Homecoming event in collaboration with campus partners.					
Contract Management Solution	\$	10,000	Placeholder to provide a software solution to automate the contract workflow process.					
Taleo Onboard Software Implementation	\$	10,000	Taleo Onboard Software Implementation to be provided by Newbury Consulting Group.					
Relocation Funds	\$	10,000	Funds to defer some of the relocation costs for individuals from out of state who accept a USU offer of professional staff employment.					
Interpretive Services	\$	8,250	Translators are needed in the case a deaf or hard-of-hearing student is elected to the BOD (13 meetings).					
Smartphone/Tablet Charging Stations	\$	8,000	Smartphones/tablets charging stations for 25 locations plus one year support.					
Inclusive Language Campaign	\$	5,000	For the Inclusive Language Campaign collaboration events. The campaign will now be a year round program and not a weeklong event.					
Sol Center Mailboxes	\$	5,000	Reorganize the space in the second floor copy room in order to provide a greater number of mailboxes.					
Board Chair Scholarship	\$	2,832	This accounts for the difference between the undergraduate and graduate tuition fees if the Chair is a graduate student.					
Board Vice-Chair Scholarship	\$	2,832	This accounts for the difference between the undergraduate and graduate tuition fees if the Vice Chair is a graduate student.					
Scoreboard Protective Screen Replacements	\$	2,130	Replacements for the three Red Ring Courts scoreboard protective screens in the SRC.					
Financial Support - Billiards Nationals	\$	2,000	Financial support to send two students to participate in the National Billiard Tournament.					
Master in Social Work (MSW) Supervisor	\$	2,000	The Pride Center pays \$1000 each semester to a MSW faculty member to provide clinical supervision to the Pride Center MSW intern.					
Brailsford & Dunlavey Survey Incentives	\$	2,000	Survey incentives for the fall survey to CSUN students for the Facilities Master Plan.					
Brailsford & Dunlavey Consulting Meetings	\$	2,000	Food for Brailsford and Dunlavey Consulting meetings with the Facilities Master Plan Committee, Board of Directors, and focus groups.					
Water Safety Instructor (WSI) Certification	\$	1,787	WSI Trainer Certification 1 (includes travel).					
CSU LGBTQ Resources Meeting	\$	1,000	Funding to host the second annual CSU LGBTQ Resources Meeting.					
Brailsford & Dunlavey Focus Group Incentives	\$	1,000	Focus group incentives for student participants for the Facilities Master Plan.					
LGBTQ Regional Meeting	\$	650	Funding to either host or attend the bi-annual LGBTQ Resource Center Regional Meeting in December 2016.					
Interpreting Services - Sign Language	\$	552	Interpretive services for two four (4) hour events.					
Total	\$	452,355						

EXHIBIT 4: LONG-TERM FINANCIAL PLAN	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
	2016-17	2017-18	2018-19	2019-20	2020-21
REVENUE FUND	0.977.400	11.026.926	12 (17 204	12 441 212	12.072.407
Prior Year Net Assets	9,877,409	11,936,836	12,617,304	13,441,312	13,973,407
Transfers in from the USU Operating Fund	0	0	0	0	0
Transfers in from Repair & Replacement or Construction Funds	0	0	0	0	0
Student Fee Revenue - Fall/Spring	20,436,780	20,930,470	21,304,130	21,900,663	22,280,883
Student Fee Revenue - Summer	1,073,079	1,093,099	1,113,119	1,133,139	1,153,159
Interest Income	98,774	119,368	126,173	134,413	139,734
Build America Bonds (BAB's) Interest Subsidy	610,513	573,790	540,802	511,155	484,507
Subtotal	32,096,555	34,653,564	35,701,527	37,120,682	38,031,690
-	0				
Less:	42.55.045	12.000.010	44040407		
Net Transfer of Student Fees to the Operating Budget	12,972,045	13,980,919	14,842,435	15,657,457	16,467,204
Net Transfer to the Interest & Redemption Fund (IRF)	5,239,008	5,240,208	5,241,583	5,232,208	5,242,708
Net Transfer to Major Repairs & Replacements - Facility Systems	1,761,029	2,000,000	2,000,000	2,000,000	2,000,000
Net Transfer to Major Repairs & Replacements - Major Purchases	99,612	722,706	79,150	155,710	722,706
Chancellor's Office General & Administrative Expenses	88,025	92,426	97,047	101,900	106,995
Net Transfer to the Construction Fund	0	0	0	0	0
Subtotal	20,159,719	22,036,260	22,260,216	23,147,275	24,539,613
Ending Net Assets	11,936,836	12,617,304	13,441,312	13,973,407	13,492,077
DEBT SERVICE COVERAGE RATIO (DSCR)	1.65	1.56	1.47	1.44	1.36
USU OPERATING BUDGET					
Student Fees Transferred In from the Revenue Fund	12,972,045	13,980,919	14,842,435	15,657,457	16,467,204
Income from Operations	2,307,327	2,307,327	2,307,327	2,307,327	2,307,327
Interest Income	11,716	11,716	11,716	11,716	11,716
Subtotal - Total Revenue	15,291,088	16,299,962	17,161,478	17,976,500	18,786,247
Subtotal - Total Revenue	15,291,000	10,299,902	17,101,476	17,970,500	10,700,247
LESS:					
Operating Expense & Equipment	5,772,011	5,701,200	5,872,236	6,048,403	6,229,856
Unallocated Reserves	256,800	565,000	604,550	634,778	666,516
Staff Salaries	4,181,496	4,371,545	4,502,691	4,637,772	4,776,906
Hourly Wages	165,634	167,290	168,963	170,653	172,359
Student Assistant Wages	2,979,860	3,257,115	3,588,258	3,855,706	4,053,142
Student Assistant Wages Designated Reserve	50,000	0	0	0	0
Staff & Student Benefits	1,721,153	1,884,663	2,063,705	2,259,757	2,474,434
Retirement Health Benefits Plan	164,134	353,149	361,074	369,431	413,034
Subtotal - Total Expenditures	15,291,088	16,299,962	17,161,478	17,976,500	18,786,247
Net From Operations :	0	0	0	0	0
		-			
Ending Net Assets	1,119,395	1,119,395	1,119,396	1,119,396	1,119,396
COMBINED REVENUE FUND & USU OPERATING BUDGET					
Ending Net Assets before Working Capital Reserves	13,056,231	13,736,700	14,560,707	15,092,803	14,611,473
Working Capital Reserves	652,812	686,835	728,035	754,640	730,574
Prior Working Capital Reserve	896,469	1,549,281	2,236,116	2,964,151	3,718,791
Ending Working Capital Reserve	1,549,281	2,236,116	2,964,151	3,718,791	4,449,365
Ending Net Assets after Working Capital Reserves	11,506,950	11,500,584	11,596,556	11,374,011	10,162,108

EXHIBIT 5: OPERATING BUDGET PROPOSAL

REVENUE/EXPENSE		2015-16		2016-17 Proposed	φ.	T 7	0/ \$7
CATEGORY	_	& 6 Budget	Ф	Budget		Variance	% Variance
Student Fees		12,020,363	\$	12,972,045	\$	951,682	7.92%
Food Service Commissions	\$	78,242	\$	82,155	\$	3,913	5.0%
Rental Income	\$	781,814	\$	785,892	\$	4,078	0.5%
Program Income	\$	497,801	\$	499,917	\$	2,116	0.4%
SRC Income	\$	725,986	\$	774,760	\$	48,774	6.7%
Interest Income	\$	7,500	\$	11,717	\$	4,217	56.2%
Miscellaneous Income	\$	50,281	\$	164,604	\$	114,323	227.4%
Total Revenues	\$	14,161,987	\$	15,291,088	\$	1,129,101	8.0%
							
Staff Salaries	\$	3,915,177	\$	4,181,496	\$	266,319	6.8%
Hourly Wages	\$	159,943	\$	165,634	\$	5,691	3.6%
Student Wages	\$	2,835,960	\$	3,029,860	\$	193,900	6.8%
Total Salaries & Wages	\$	6,911,080	\$	7,376,990	\$	465,910	6.7%
	igspace						
Benefits	\$	1,798,555	\$	1,885,288	\$	86,733	4.8%
	т.		1 -				
Total Salaries, Wages & Benefits	\$	8,709,635	\$	9,262,278	\$	552,643	6.3%
	Тф	20.260	ф	20.600	ф	240	1.20/
Cost of Goods Sold	\$	28,260	\$	28,600	\$	340	1.2%
General Operating Expenses	\$	388,922	\$	399,048	\$	10,126	2.6%
Supplies & Services	\$	1,831,004	\$	1,815,442	\$	(15,561)	-0.8%
Travel	\$	234,732	\$	199,117	\$	(35,616)	-15.2%
Utilities	\$	792,271	\$	845,102	\$	52,831	6.7%
Repairs & Maintenance	\$	1,294,422	\$	1,532,474	\$	238,052	18.4%
Fees & Charges	\$	51,408	\$	54,717	\$	3,308	6.4%
Reserves	\$	393,541	\$	709,155	\$	315,614	80.2%
Grants & Scholarships	\$	58,148	\$	58,242	\$	94	0.2%
Expendable Equipment	\$	83,825	\$	182,745	\$	98,920	118.0%
Amortization & Depreciation	\$	295,818	\$	204,169	\$	(91,649)	-31.0%
Total Operating Expenses	\$	5,452,352	\$	6,028,810	\$	576,458	10.6%
Total Expenditures	\$	14,161,987	\$	15,291,088	\$	1,129,101	8.0%
Net Surplus (Deficit)	\$	0	\$	0	\$	0	0.0%

ENDNOTES

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- ⁸ Student union fee income for purposes of the operating budget is computed as follows: [Total Expenditure Budget + Total USU Revenue Budget] Projected Net Surplus = Student Fee Income Budget.
- 9 The 2016-17 fall/spring headcount is projected to be 38,000 and the summer headcount is projected to be 6,500. Headcount for the fall/spring semester is projected to be equal to or greater than 38,000 through fiscal year 2020-21. Headcount for the summer term is projected to be equal to 6,500 through fiscal year 2020-21.
- ¹⁰ The 2016-17 student union fee is \$273 per semester for each enrolled student. The fall/spring semester fee increases by a \$5.00 inflation factor each fiscal year. The summer 2017 student union fee is \$161 for each enrolled student and is 60% of the prior fiscal year's spring semester student union fee.
- ¹¹ The DSCR is a ratio which indicates if an auxiliary has the capacity to repay annual debt service on outstanding bonds. A 1.25 DSCR indicates that there is a minimum of \$1.25 of student fee revenue for each \$1.00 of annual debt service. A 1.25 ratio is the minimum DSCR the Chancellor's Office will accept for student unions.
- ¹² The minimum wage increases to \$10.50 per hour in July 2016; to \$12; in July 2017; to \$13.25 in July 2018; to \$14.25 in July 2019; and to \$15.00 in July 2020.
- ¹³ The estimated financial impact of the organization compensation analysis was determined in consultation with Employers Group.
- ¹⁴ The Executive Administrative Analyst, under the supervision of the Manager, Administration & Communications, will coordinate short-term and long-term projects, research, calendaring, and the drafting of letters of recommendation and commendation. Funds from the unfilled Special Assistant-Administration will be used to offset the cost of this position.
- ¹⁵ The \$21,500 net monetary impact of the Executive Administrative Analyst position is computed as follows: [(\$55,000 annual salary + \$16,500 benefits) (\$27,000 reduction in travel + \$23,000 Special Assistant Administration position)] = \$21,500. The Special Assistant Administration position will not be refilled.
- ¹⁶ The additional RHBP must still be approved by the Retirement Plan Committee and the Board of Directors. The additional RHBP assumes that the USU pays 100% of the medical and dental premiums on behalf of retirees and eligible partners.
- ¹⁷ A breakeven budget signifies that there are sufficient revenues to cover all the anticipated costs e.g. total revenue is equal to total expenses.
- ¹⁸ Any one to two dollar differences in the totals of the revenue and expenditure tables in the "Operating Budget Proposal" section of this message are due to rounding.
- ¹⁹ The following are the explanations for the variances in revenue categories when comparing the 2016-17 proposed operating budget to the 2015-16, 6&6 budget:
 - **Student Fees** these are the fees every matriculating student is required to pay each academic term. Student union fees are projected to increase by 8.0% in order to offset corresponding increases in total expenditures.

¹ The Repair & Replacement fund is utilized to fund major purchases, major repairs and replacements, and renovations which are not included in the operating budget. Monies are transferred from the Revenue Fund to the Repair & Replacement Fund to finance these items. The Revenue Fund is the depository for student union fee revenue. The Repair & Replacement and Revenue Funds are administered by the campus on behalf of the USU.

² With limited exceptions, general equipment is not included in the 30-year repair and replacement plan. Equipment is included as part of the capital allocation proposal (\$5,000 or greater) and the operating budget proposal (less than \$5,000).

³ Capital outlay is the expenditure of funds for capital or fixed asset purchases. Capital or fixed assets are defined as tangible property with a single unit value greater than \$5,000 to be used in a productive capacity which will benefit the USU for a period of more than one year.

⁴ The purpose of the organization compensation analysis is to analyze current practices, policies and total rewards in order to develop a program for enhanced employee engagement, productivity and efficiency. The analysis includes focus groups, an exempt/non-exempt analysis, a compensation, classification, and capacity review.

⁵ The \$50,000 student wage reserve equates to approximately 4,529 hours of student assistant labor (\$50,000 reserve/\$11.04 average hourly rate)

⁶ Unallocated reserves are set aside to provide resources to manage uncertain costs such as price increases and emergency repairs and maintenance.

⁷ Administrative contingencies are one-time expenditures that would not be included as part of the subsequent fiscal year's operating budget. For example, the purchase of replacement meeting room banquet tables is a one-time purchase since this type of purchase is made only once every several years.

- Food Service Commissions the total commission is equivalent to 1.5% of all food sales on campus of which Housing receives 68% and the USU receives 32% per an agreement with the University Corporation (TUC). Food sales commissions are projected to increase by \$3,913 or 5.0% based on TUC's campus-wide food sales forecast of \$16,590,500 for 2016-17.
- Rental Income this category includes revenue from subleases with campus departments and with private entities (e.g. Wells Fargo) located in the USU. It also includes income generated from the rental of meeting rooms and equipment for student organizations, campus departments, and off-campus entities. Total revenue is projected to increase by \$4,078 or 0.5%. Total rental revenue would have been approximately \$114,323 higher if it were not for a change in the method for recording utilities and personnel billed to meeting room clients that will commence with the 2016-17 fiscal year. Please reference the discussion in the Miscellaneous Income category for a detailed explanation.
- **Program Income** this category consists of revenue generated from Sunny Days Camp. Total revenue is projected to increase by \$2,116 or 0.4%.
- **SRC Income** includes income generated from memberships, fitness classes, personal training, guest passes, intramurals, and aquatics programs. Revenue is projected to increase by \$48,774 or 6.7% due to the following:
 - o Faculty/staff membership fee increase: \$3.00 fall/spring and \$1.00 summer
 - o Projected increases in income for guest passes; personal training; intramurals; and Pro Shop sales
- Interest Income funds earned on investments of USU cash in the State Wide Investment Fund Trust (SWIFT) and money market funds. Income is expected increase by \$4,217 or 56.2% now that the majority of USU cash is invested in SWIFT whereas previously the majority of USU funds were invested in U.S. Treasury Bill money market funds. Funds invested in SWIFT earn a higher rate of return than U.S. Treasury Bill money market funds.
- Miscellaneous Income this category includes insurance premium dividends returned to the USU as a result of positive claims history. It also includes recovery of costs billed to meeting room clients (security, janitorial, and linen service).
 Miscellaneous income is projected to increase by \$114,323 or 227.2%.

The increase is a result of a change in the revenue category used to record the cost recovery of utilities and personnel (e.g. building managers and audio visual technicians) that are also billed to meeting room clients. In 2015-16, cost recovery of utilities and personnel was recorded in the Rental Income revenue category. In 2016-17, utilities and personnel will be recorded in the Miscellaneous Income category in order to be consistent with the recording of cost recovery for security, janitorial, and linen service.

²⁰ The following are the explanations for the variances in the expenditure categories when comparing the 2016-17 proposed budget to the 2015-16, 6&6 operating budget:

- **Staff Salaries** staff salaries are wages paid to full-time employees who work more than 30 hours per week. Salaries are projected to increase by \$266,319 or 6.8% due to the following:
 - o The addition of an Executive Administrative Analyst with an estimated \$55,000 annual salary. Workload in the Administration department has been challenging and this position is needed to normalize operations.
 - O Designated reserves for increases in salaries as a result of general staff increases, bonuses, and the organizational compensation analysis described in the Designated Reserves Proposal section of this message. Designated reserves also includes vacation advances for those employees who choose to cash out accrued vacation according the Human Resources Management System (HRMS) policy.
- Hourly wages are paid to those employees categorized as hourly. Hourly wages are projected to increase by \$5,691 or 3.6%.

• **Student Wages** are paid to employees categorized as student assistants. The budget is projected to increase by \$193,900 or 6.8%. The average hourly rate is projected to increase by \$0.83 to \$11.14 per hour. The table below compares the 2016-17 student assistant hours and wages to the 2015-16 projected actual student hours and wages.

			2015-16						
	2015-16	2015-16	Actual Hourly		2016-17	2016-17	Budget	Projected	
	Actual Hours	Actual Wages	Rate	2016-17	Projected	Projected	Hours	Wages	Hourly Rate
Dept Name	(Projected)	(Projected)	(Projected)	Budget Hours	Wages	Wages	Variance	Variance	Variance
Games Room	2,324	\$ 21,981	\$ 9.46	2,210	\$ 23,205	\$ 10.50	(114)	\$ 1,224	\$ 1.04
Pride Center	6,175	\$ 61,000	\$ 9.88	7,583	\$ 81,741	\$ 10.78	1,408	\$ 20,741	\$ 0.90
Veterans Resource Center	7,487	\$ 73,157	\$ 9.77	6,922	\$ 74,412	\$ 10.75	(565)	\$ 1,255	\$ 0.98
SRC Administration	746	\$ 7,095	\$ 9.52	720	\$ 7,668	\$ 10.65	(26)	\$ 573	\$ 1.13
SRC Facilities	17,663	\$ 180,736	\$ 10.23	17,520	\$ 193,862	\$ 11.07	(143)	\$ 13,126	\$ 0.83
SRC Intramurals	13,830	\$ 138,441	\$ 10.01	13,925	\$ 152,684	\$ 10.96	95	\$ 14,243	\$ 0.95
SRC Fitness & Wellness	27,892	\$ 301,137	\$ 10.80	30,229	\$ 341,169	\$ 11.29	2,337	\$ 40,032	\$ 0.49
SRC Membership Services	21,513	\$ 215,534	\$ 10.02	19,988	\$ 220,447	\$ 11.03	(1,525)	\$ 4,913	\$ 1.01
SRC Aquatics	20,121	\$ 230,543	\$ 11.46	21,430	\$ 269,792	\$ 12.59	1,309	\$ 39,249	\$ 1.13
SRC Wellness Center	7,527	\$ 75,018	\$ 9.97	9,267	\$ 100,801	\$ 10.88	1,740	\$ 25,783	\$ 0.91
SRC Fitness Programs	5,345	\$ 56,681	\$ 10.60	3,027	\$ 34,500	\$ 11.40	(2,318)	\$ (22,181)	\$ 0.79
USU Events	9,353	\$ 91,447	\$ 9.78	9,810	\$ 105,458	\$ 10.75	457	\$ 14,011	\$ 0.97
Summer Camp	15,783	\$ 181,359	\$ 11.49	15,128	\$ 187,680	\$ 12.41	(655)	\$ 6,321	\$ 0.91
Computer Labs	12,153	\$ 122,652	\$ 10.09	12,693	\$ 138,034	\$ 10.87	540	\$ 15,382	\$ 0.78
Technology Support System	2,556	\$ 26,366	\$ 10.32	2,556	\$ 28,755	\$ 11.25	0	\$ 2,389	\$ 0.93
Marketing	24,517	\$ 238,174	\$ 9.71	25,733	\$ 275,724	\$ 10.71	1,216	\$ 37,550	\$ 1.00
Business Services	3,381	\$ 33,573	\$ 9.93	3,978	\$ 43,119	\$ 10.84	597	\$ 9,546	\$ 0.91
Administration	3,011	\$ 31,483	\$ 10.46	4,176	\$ 46,406	\$ 11.11	1,165	\$ 14,923	\$ 0.66
Human Resources	5,812	\$ 61,244	\$ 10.54	6,066	\$ 66,408	\$ 10.95	254	\$ 5,164	\$ 0.41
Operations	9,130	\$ 93,882	\$ 10.28	15,988	\$ 178,395	\$ 11.16	6,859	\$ 84,513	\$ 0.87
Board of Directors	1,741	\$ 19,521	\$ 11.22	1,244	\$ 13,373	\$ 10.75	(497)	\$ (6,148)	\$ (0.47)
Commercial Leased	806	\$ 8,056	\$ 9.99	1,398	\$ 15,029	\$ 10.75	592	\$ 6,973	\$ 0.76
Maintenance	1,080	\$ 10,450	\$ 9.67	4,582	\$ 48,255	\$ 10.53	3,502	\$ 37,805	\$ 0.86
USU RES	31,224	\$ 305,636	\$ 9.79	31,205	\$ 332,947	\$ 10.67	(19)	\$ 27,311	\$ 0.88
Total Budgeted Hours	251,168	\$ 2,585,166	\$ 10.29	267,378	\$2,979,864	\$ 11.14	16,210	\$394,698	\$ 0.83

- **Benefits** are projected to increase by \$86,733 or 4.8%. Most of the increase is attributable to medical and retirement benefits offset by a small decrease in workers compensation and unemployment insurance.
- Cost of Goods Sold this category consists of products purchased for resale in the SRC Pro Shop. Expense is projected to increase by only \$340 or 1.2%.
- **General Operating Expenses** are projected to increase by \$10,126 or 2.6%.
- **Supplies & Services** are projected to decrease by \$15,561 or 0.8%.
- The **Travel budget** is projected to decrease by \$35,616 or 15.2%. The budget was reduced in order to offset increases in the budget as a result of increases in salaries and wages. The travel budget is based on estimated costs for trips to attend various professional conferences and seminars. The estimated travel budget is reviewed by the management team prior to inclusion in the budget. The \$199,117 travel budget is only 1.3% of the total expenditure budget of \$15,291,088.
- **Utilities** are projected to increase by an estimated \$52,831 or 6.7%. The budget is computed by taking an average of the latest twelve months of actual data and then applying an inflation factor (6.0%) provided by Physical Plant Management (PPM).

- **Repairs & Maintenance** is projected to increase by \$238,052 or 18.4%. The following is the explanation for the increases:
 - o Maintenance projects identified in the 30-year repair and replacement plan prepared by Sightlines are being funded from the operating budget instead of the repair and replacement fund.
 - o Anticipated increase in the janitorial services contract as a result of the contract going out to bid
 - o Increase in the budget for sports equipment maintenance and outdoor pool maintenance
- **Fees & Charges** are expected to increase by \$3,308 or 6.4% due to an increase in merchant charges. Merchant fees are expected to increase because credit card sales are projected to increase.
- **Reserves** are projected to increase by \$315,614 or 80.2%. The Administrative Contingency account variance is \$202,745 and the Operating Reserves (unallocated reserves) variance is \$112,869.
 - Administrative contingencies include funds to complete the Brailsford & Dunlavey consulting contract; furniture for the Sol Center and Technology Services department; PeopleSoft accounting system upgrade; and funding to complete the Employers Group organization compensation analysis.
 - The budget for Operating Reserves is typically higher when compared to the 6&6 budget because once the need for unallocated reserves has been identified, the budget is transferred to another expenditure category. For example, unallocated reserves utilized for the Brailsford & Dunlavey consulting contract were transferred from the Reserves expense category to the Supplies & Services category.
- **Grants & Scholarships** the budget has increased by only \$94.
- **Expendable Equipment** is projected to increase by \$98,920 or 118.0% in each expendable equipment category: computers & peripherals by \$72,642; furniture and fixtures by \$9,320; and general equipment by \$16,242.
- **Depreciation & Amortization** is expected to decrease by \$91,649 or 31.0%. In 2015-16, there was an unexpected fixed asset write off of \$114,773 as a result of the annual fixed asset inventory. Since it is not feasible to budget for write offs, no budget was included for write offs in the 2016-17 budget. If the write off is not taken into account, the budget for depreciation and amortization has actually increased by approximately \$23,214.

University Student Union Major Purchase and Major Repair & Replacement Budget Allocation 2016-17

ſ4.	T. D. J. (1)	n. C	C	T-4.1.C	In 30-Year
tem	Item Description	Base Cost	Contingency	Total Cost	Plan?
1	Student Recreation Center (SRC) Pool Heater	\$135,000	\$13,500	\$148,500	No No
2	Student Recreation Center (SRC) Strength Equipment Replacement	\$100,655	\$10,066	\$110,721	No
3	Grand Salon Heating, Ventilation, and Air Conditioning (HVAC) Replacement	\$120,000	\$12,000	\$132,000	Yes
4	Southwest Building Heating, Ventilation, and Air Conditioning (HVAC) Replacement	\$450,000	\$45,000	\$495,000	Yes
5	East Conference Center Heating, Ventilation, and Air Conditioning (HVAC) Replacement	\$450,000	\$45,000	\$495,000	Yes
6	Plaza del Sol Performance Hall - Dimmer & Control System Replacement	\$109,992	\$10,008	\$120,000	Yes
7	Maintenance Shop Renovation Feasibility Study	\$45,000	\$4,500	\$49,500	No
9	Banquet Chairs	\$222,574	\$22,257	\$244,831	No
	NRC Improvements - carpet replacement, painting, new fabric on panels	\$180,000	\$20,000	\$200,000	Yes
10	USU Floor Covering Replacement	\$100,000	\$10,000	\$110,000	Yes
	TOTAL	\$1,913,221	\$192,331	\$2,105,552	
	MALOR RUDGUAGE & MALOR REPAIR & REPLACE	ACNIT ILICTIC	CATIONS		
	MAJOR PURCHASE & MAJOR REPAIR & REPLACEN			0 10	1 1 0
	The Facilities Maintenance department is requesting the purchase and installation of				
	relies on main campus for the hot water that supplies the pool with no back up. Main	•			
1	supply and have undertaken an extensive line replacement project. During the winter		•		
1	temperatures as a result of the issues with the main campus' water supply. The back u	ıp water heater	will enable the S	SRC to heat the	he water
	when it comes in from the main campus. This will allow the SRC to continue to serv	e patrons.			
		•			
	The SRC is requesting the replacement of the following strength equipment: benches	rack and plate	e loaded equipme	ent that is old	er than 5
2	years. The warranty has expired and maintenance is more expensive and time consun				
4		illig. The repla	cement is in fine	with mausti	y Stanuarus
	for best practices for equipment replacement.		101 00		
	The Facilities Maintenance department is requesting the replacement of the HVAC sy				
3	and the technology is outdated. Previous mechanical failures have indicated that there	e is little left th	e maintenance s	aff can do to	keep the u
	running. Replacement is the only option to fix the situation.				
	The Facilities Maintenance department is requesting the replacement of the HVAC sy	ystem in the So	uthwest building	g. The unit is	40+ years
	and the technology is outdated. This is resulting in tenants of the offices in the building	ng working in o	challenging cond	itions due to	the inabilit
4	to control the temperature appropriately. Reheat coils need to be installed in each area	a for better tem	perature control	, the duct wo	rk needs to
	cleaned, the new unit will need to be air balanced, and existing vents will need to be				
	The Facilities Maintenance department is requesting the replacement of the HVAC sy	vstem in the Ea	st Conference C	enter. The un	it is over 4
	years old and the technology is outdated. The staff is limited on what can be controlled				
5	compressors and the control panels within the unit that control the main operations no				
	better control the temperature and air quality in the building.	ced to be replac	ca and updated	with hew tech	moiogy to
		1 . 1	. 4 5 6	77 11	TI
	The Facilities Maintenance department is requesting the replacement of the dimmer a				
6	system is at the end of its useful life. Many replacement parts needed to repair or upd				
U	of the system for events very difficult. The new system will allow for additional basic	c control points	s, improve syster	n operation, a	and add nev
	network connectivity for better control.				
	The Facilities Maintenance department is requesting a feasibility study to look at the	expansion of th	ne maintenance s	shop. The US	U services
_	and facilities have grown and expanded, but the size of the shop has remained the sar				
7	increased demand of services for the current USU facilities. The study will look at cu	•			•
	space issues.		a, apading sulet	, 10utu105, an	
	The USU Reservations & Events department is requesting the purchase of 1,100 ban	auet cheire (th a unit cost of	\$194.24 man	phair) to
8	replace the chairs used in the Grand Salon and the Northridge Center (NRC). The cha				
-	showing a lot of wear and tear. The current inventory of chairs has two different colo	rs. One style cl	nair with the san	ne cotor woul	a be select
	and used between both facilities making it easier to accommodate event needs.				
	The Facilities Maintenance department is requesting funds to replace the carpet and f	abric on the so	11		NID C D
	The facilities maintenance department is requesting rands to replace the carbet and r		unus paneis as w	ell as paint tl	ne NRC. T
0	project will be dependent on the outcome of the facilities needs assessment which wi	ll be presented	in the fall of 20	6. Carpet rer	noval,
9	project will be dependent on the outcome of the facilities needs assessment which wi purchase and install will run \$140,000, painting will run \$45,000, and purchase and in	ll be presented nstallation of n	in the fall of 20 ew fabric on the	Carpet rer sound panels	noval, s will run
9	project will be dependent on the outcome of the facilities needs assessment which wi	ll be presented nstallation of n	in the fall of 20 ew fabric on the	Carpet rer sound panels	noval, s will run
9	project will be dependent on the outcome of the facilities needs assessment which wi purchase and install will run \$140,000, painting will run \$45,000, and purchase and in	ll be presented nstallation of n	in the fall of 20 ew fabric on the	Carpet rer sound panels	noval, s will run

The Facilities Maintenance department is requesting funds to demo, purchase, and replace carpet in the Southwest Building, AS Recycling & Support Services, and the International and Exchange Student Center. The estimate includes the phased moving of furniture and fixtures, demo of existing carpet, installation of new carpet, and the moving back of furniture and fixtures. The replacement was identified as backlogged in the Sightlines Report.

University Student Union Capital Outlay Allocation Proposal 2016-17

Item	Item Description	Asset Category	Base Cost	Contingency	Total Cost								
1	SRC Pool Deck Tension Shade	Leasehold Improvement	\$29,896	\$2,990	\$32,886								
2	Virtual Desktop Infrastructure (VDI) Servers	Computers/Peripherals	\$54,423	\$5,442	\$59,865								
3	Virtual Desktop Infrastructure (VDI) Storage Server	Computers/Peripherals	\$30,519	\$3,052	\$33,571								
4	Plaza del Sol Performance Hall - Power Distribution Upgrades &												
_	Enhancements	Equipment	\$21,082	\$1,918	\$23,000								
	ADA Stage Lift	Equipment	\$22,580	\$2,258	\$24,838								
	Student Recreation Center (SRC) Turf Field Access Booth	Leasehold Improvement	\$64,164	\$6,416	\$70,580								
7	USU Shop Dust Collector	Equipment	\$13,375	\$1,338	\$14,713								
8	Plaza del Sol Performance Hall - Front of House & Monitor Consoles	Equipment	\$27,363	\$2,490	\$29,853								
	TOTAL		\$263,402	\$25,904	\$289,306								
	CAPITAL OUTLAY ALLOCATION P	ROPOSAL JUSTIFIC	CATIONS	}									
	The SRC Aquatics department is requesting the purchase of one (1) tension shade. The Pool Deck Tension Shade will provide												
1	additional shade for the need deely and he constructed using 2 motel notes ground to the consents symmetries are sail shade												
•		•											
	The Testing I are Comment Committee (TGC) I are stored in a comment in	- 41 41	1 41 -4 :	£	IDI)								
	The Technology Support Services (TSS) department is requestin												
2	servers. The proposal is to implement new technology which wil	1 01											
_	replacement costs. Two servers will support 130 computer works	stations in the Computer I	Lab. The thi	ra server will	provide								
	backup and redundancy if either of the other two servers fail.												
	The TSS department is requesting to purchase one (1) VDI Stora	ge Area Network (SAN)	device whice	h will host the	e computer								
3	lab software applications and store the user's desktop profiles. The	nis device is needed to cor	mplete the s	ystem for requ	iest #2.								
	The Facilities Maintenance department is requesting to upgrade												
4	power to the stage in the Performance Hall. Improvements will c	lean up power connection	is in the rac	ks, remove the	e need to								
7	use power cables that are run through the walls, and provide according	ess to power for sound nee	eded for per	formances.									
	The USU Reservations & Events department is requesting the pu												
	provide ADA access to the stage for guests using the facility. Th	is is currently accomplish	ed by using	an ADA appr	oved ramp								
5	that is connected to the stage. The downside to the ramp is that it takes up a lot of floor space, it limits the stage size and												
	configuration, and reduces the quality of the projection value for videos screens. The lift takes up a smaller footprint, offers												
	guests the full access to the stage, and is easily transported between		•	-									
	The SRC is requesting the purchase and installation of a fully op		the east of t	he entrance or	the couth								
	The SKC is requesting the purchase and instanation of a fully op			ne chitance of	i iiie souill								

end of the SRC Turf Field. The booth will be identical in design to the parking booth adjacent to the turf field and will be used to monitor activity on the field, verify memberships via a biometric hand scanner, and shelter employees and equipment from

The Facilities Maintenance department is requesting the purchase and installation of a new dust collection system for the maintenance shop. Over the years, the current duct work for the collection system has been extended to incorporate additional equipment. Due to the extension of the duct system, the dust collector unit is now undersized. An updated and properly sized

unit will greatly reduce the amount of dust and particulates escaping into the shop air.

the weather.

University Student Union California State University, Northridge Designated Reserves Allocation Proposal 2016-17

Reserve Category	A	Amount	Reserve Purpose**
Staff Wages	\$	353,065	General Staff Salary Reserve
Staff Wages	\$	70,000	Vacation Advance Reserve
Student Wages	\$	50,000	Student Wages Reserve
Total Reserves	\$	473,065	

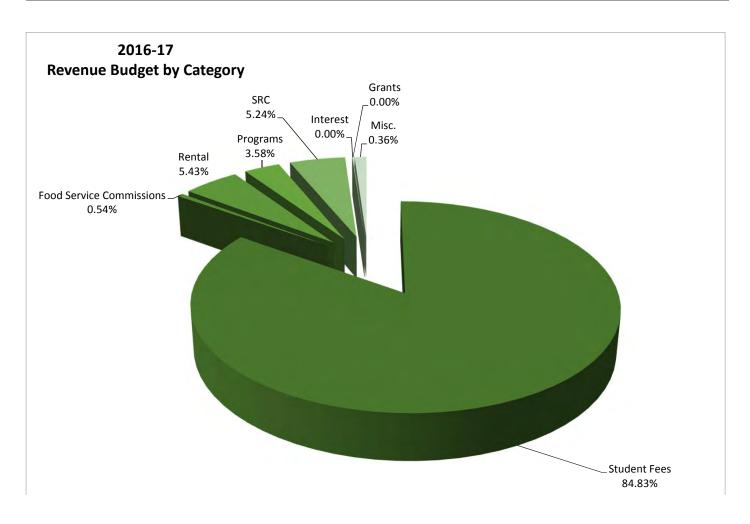
^{**}Reserves designated for general salary increases (GSI); bonuses; increases as the result of the organizational compensation analysis; and employer-paid payroll taxes.

UNIVERSITY STUDENT UNION CALIFORNIA STATE UNIVERSITY, NORTHRIDGE OPERATING BUDGET PROPOSAL 2016-17

		2015-16	201	16-17 Proposed			
REVENUE/EXPENSE CATEGORY	6	& 6 Budget		Budget		\$ Variance	% Variance
Student Fees	\$	12,020,363	\$	12,972,045	\$	951,682	7.92%
Food Service Commissions	\$	78,242	\$	82,155	\$	3,913	5.0%
Rental Income	\$	781,814	\$	785,892	\$	4,078	0.5%
Program Income	\$	497,801	\$	499,917	\$	2,116	0.4%
SRC Income	\$	725,986	\$	774,760	\$	48,774	6.7%
Interest Income	\$	7,500	\$	11,717	\$	4,217	56.2%
Miscellaneous Income	\$	50,281	\$	164,604	\$	114,323	227.4%
Total Revenues	\$	14,161,987	\$	15,291,088	\$	1,129,101	8.0%
	-				-		
Staff Salaries	\$	3,915,177	\$	4,181,496	\$	266,319	6.8%
Hourly Wages	\$	159,943	\$	165,634	\$	5,691	3.6%
Student Wages	\$	2,835,960	\$	3,029,860	\$	193,900	6.8%
Total Salaries & Wages	\$	6,911,080	\$	7,376,990	\$	465,910	6.7%
Benefits	\$	1,798,555	\$	1,885,288	\$	86,733	4.8%
Total Salaries, Wages & Benefits	\$	8,709,635	\$	9,262,278	\$	552,643	6.3%
Cost of Goods Sold	\$	28,260	\$	28,600	\$	340	1.2%
General Operating Expenses	\$	388,922	\$	399,048	\$	10,126	2.6%
Supplies & Services	\$	1,831,004	\$	1,815,442	\$	(15,561)	-0.8%
Travel	\$	234,732	\$	199,117	\$	(35,616)	-15.2%
Utilities	\$	792,271	\$	845,102	\$	52,831	6.7%
Repairs & Maintenance	\$	1,294,422	\$	1,532,474	\$	238,052	18.4%
Fees & Charges	\$	51,408	\$	54,717	\$	3,308	6.4%
Reserves	\$	393,541	\$	709,155	\$	315,614	80.2%
Grants & Scholarships	\$	58,148	\$	58,242	\$	94	0.2%
Expendable Equipment	\$	83,825	\$	182,745	\$	98,920	118.0%
Amortization & Depreciation	\$	295,818	\$	204,169	\$	(91,649)	-31.0%
Total Operating Expenses	\$	5,452,352	\$	6,028,810	\$	576,458	10.6%
Total Expenditures	\$	14,161,987	\$	15,291,088	\$	1,129,101	8.0%
Net Surplus (Deficit)	\$	(0)	¢	0	\$	0	
Met But plus (Deficit)	Φ	(0)	Φ	U	Φ	U	

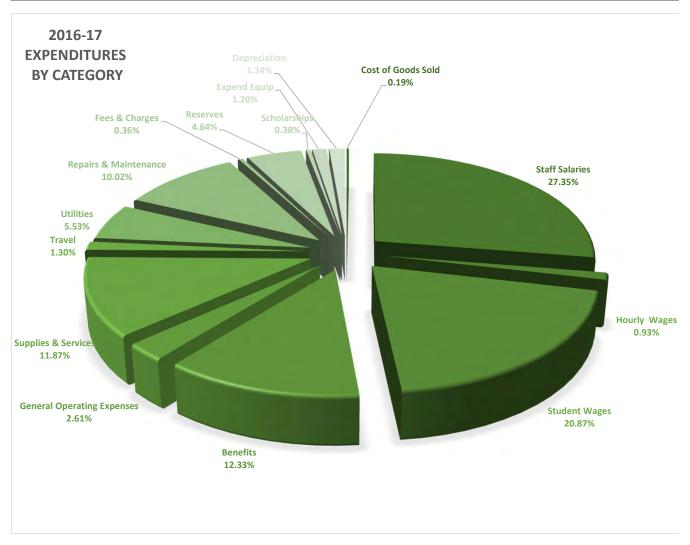
University Student Union Operating Budget Proposal by Revenue Category 2016-17

	2015-16 6&6	2016-17 Proposed			
Revenue Category	Budget	Budget	7	Variance \$	Variance %
Student Fees	\$ 12,020,363	\$ 12,972,045	\$	951,682	7.9%
Food Service Commissions	\$ 78,242	\$ 82,154	\$	3,912	5.0%
Rental Income	\$ 781,814	\$ 785,892	\$	4,078	0.5%
Program Income	\$ 497,801	\$ 499,917	\$	2,116	0.4%
SRC Income	\$ 725,986	\$ 774,760	\$	48,774	6.7%
Interest Income	\$ 7,500	\$ 11,717	\$	4,217	56.2%
Grant Revenue	\$ -	\$ -	\$	-	-
Miscellaneous Income	\$ 50,281	\$ 164,604	\$	114,323	227.4%
Total Revenues	\$ 14,161,987	\$ 15,291,088	\$	1,129,101	7.97%



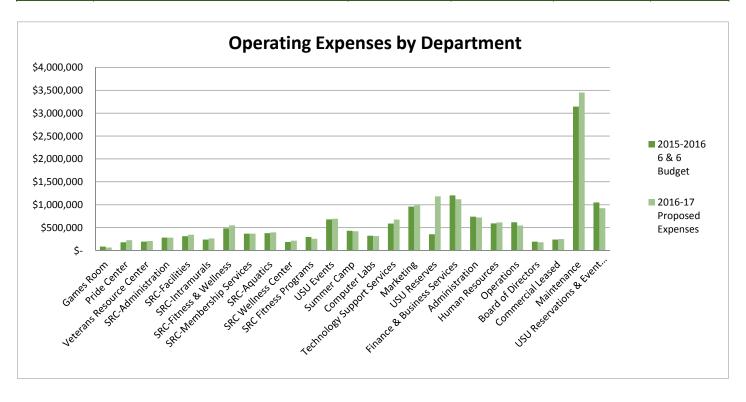
University Student Union Operating Budget Proposal by Expenditure Category 2016-17

	2015	-16 6&6	2016-17	Proposed		
Expenditure Category		Budget	Bı	udget	Variance \$	Variance %
Cost of Goods Sold	\$	28,260	\$	28,600	\$ 340.00	1.2%
Staff Salaries	\$	3,915,177	\$	4,181,496	\$ 266,319	6.8%
Hourly	\$	159,943	\$	165,634	\$ 5,691	3.6%
Student	\$	2,835,960	\$	3,029,860	\$ 193,900	6.8%
Benefits	\$	1,798,555	\$	1,885,288	\$ 86,733	4.8%
General Operating Expenses	\$	388,922	\$	399,048	\$ 10,126	2.6%
Supplies & Services	\$	1,831,004	\$	1,815,442	\$ (15,561)	-0.8%
Travel	\$	234,732	\$	199,117	\$ (35,616)	-15.2%
Utilities	\$	792,271	\$	845,102	\$ 52,831	6.7%
Repairs & Maintenance	\$	1,294,422	\$	1,532,474	\$ 238,052	18.4%
Fees & Charges	\$	51,408	\$	54,717	\$ 3,308	6.4%
Reserves	\$	393,541	\$	709,155	\$ 315,614	80.2%
Grants & Scholarships	\$	58,148	\$	58,242	\$ 94	0.2%
Expendable Equipment	\$	83,825	\$	182,745	\$ 98,920	118.0%
Amortization & Depreciation	\$	295,818	\$	204,169	\$ (91,649)	-31.0%
Total Expenses	\$	14,161,987	\$	15,291,088	\$ 1,129,101	8.0%



University Student Union Operating Budget Proposal Expenditures by Department 2016-17

Department	Description	.5-2016 6 & 6 Budget	20	016-17 Proposed Expenses	\$ Variance	% Variance
31010	Games Room	\$ 88,895	\$	67,224	\$ (21,671)	-24.4%
31020	Pride Center	\$ 183,113	\$	225,983	\$ 42,870	23.4%
31030	Veterans Resource Center	\$ 195,895	\$	210,866	\$ 14,971	7.6%
31070	SRC-Administration	\$ 283,053	\$	282,274	\$ (779)	-0.3%
31071	SRC-Facilities	\$ 314,908	\$	345,580	\$ 30,672	9.7%
31072	SRC-Intramurals	\$ 240,018	\$	266,077	\$ 26,059	10.9%
31073	SRC-Fitness & Wellness	\$ 486,789	\$	552,464	\$ 65,675	13.5%
31074	SRC-Membership Services	\$ 368,431	\$	369,286	\$ 855	0.2%
31075	SRC-Aquatics	\$ 379,840	\$	398,325	\$ 18,485	4.9%
31076	SRC Wellness Center	\$ 188,555	\$	215,105	\$ 26,550	14.1%
31077	SRC Fitness Programs	\$ 297,010	\$	259,463	\$ (37,547)	-12.6%
31090	USU Events	\$ 680,389	\$	695,981	\$ 15,592	2.3%
31250	Summer Camp	\$ 432,529	\$	422,223	\$ (10,306)	-2.4%
31300	Computer Labs	\$ 325,406	\$	316,114	\$ (9,292)	-2.9%
31350	Technology Support Services	\$ 588,612	\$	677,066	\$ 88,454	15.0%
31600	Marketing	\$ 960,594	\$	991,216	\$ 30,622	3.2%
32080	USU Reserves	\$ 357,146	\$	1,182,220	\$ 825,075	231.0%
33010	Finance & Business Services	\$ 1,204,210	\$	1,120,968	\$ (83,242)	-6.9%
33020	Administration	\$ 741,438	\$	722,256	\$ (19,182)	-2.6%
33030	Human Resources	\$ 594,837	\$	615,406	\$ 20,569	3.5%
33040	Operations	\$ 618,372	\$	547,181	\$ (71,191)	-11.5%
33080	Board of Directors	\$ 196,056	\$	180,925	\$ (15,131)	-7.7%
33200	Commercial Leased	\$ 242,633	\$	253,052	\$ 10,419	4.3%
35030	Maintenance	\$ 3,142,474	\$	3,449,296	\$ 306,823	9.8%
35050	USU Reservations & Event Services	\$ 1,050,785	\$	924,534	\$ (126,251)	-12.0%
	Total Expenses	\$ 14,161,987	\$	15,291,088	\$ 1,129,101	8.0%



UNIVERSITY STUDENT UNION 2016-17 OPERATING BUDGET PROPOSAL BY DEPARTMENT AND ACCOUNT

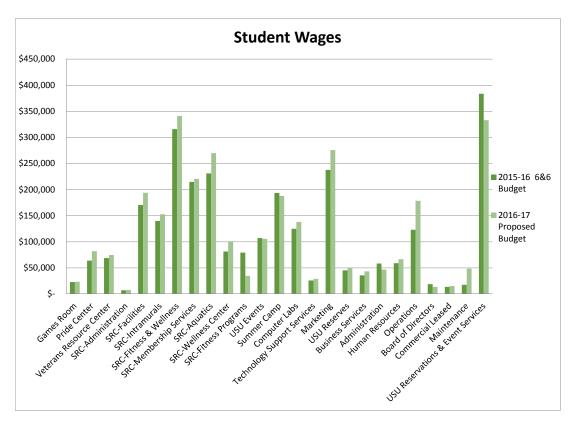
State Stat	2016-17 OPERATING BUDGET PROPOSAL BY	DEPARTMENT AND	ACCOUNT																							
Column C		2016-17	31010	31020	31030 31070	31071	31072	31073	31074	31075	31076	31077	31090	31250	31300	31350	31600	32080	33010	33020	33030	33040	33080	33200	35030	35050
Series Se																										
Series Se																										
Series Se	According to the contract of t											SRC Fitness					*****							Commercial		
Series	REVENUE	Proposed Budget	Gaines Room	Pride Celiter	VKC SKC Admin	SRC Facilities	SKC Intranturals	SKC Pittless and Wellines	ss Skc Membership Services	SKC Aquatics	SRC Weilliess Center	Programs	030 Events	Summer Camp	Computer caus	reclinology support services	iviarketing	Reserves	Busiliess Services	Administration	Human Resources	Operations	Board of Directors	teased iv	laintenance	USU NES
Series	400110 Sales - Non Taxable	-	-	-	-	-	-	-	-			-	-	-	-	-	-		-			-	-	-	-	-
Mathematical Content	400120 Sales - Taxable	34,700	-	-	-		-	-	- 34,700			-	-	-	-	-	-		-			-	-	-	-	-
Mathematical Content	400210 Sales - Brunch 400899 Member Discounts		-	1		1		-						-								-	-	-	-	
Second Property of the prope	405440 Rental Income - Equipment	49,556	-	-	-	-		-	-			-	-	-	-	-	-					-	-	-	-	49,556
Column	405450 Rental Income - Facility		1,525	-	-	-	-	-	-			-	-	-	-	-	-		-			-	-	376,092	-	356,219
Column	405460 Rental Income - Lockers		-	-	-		-	-				-	-	-	-	-	-		-			-	-	-	-	
Column	4US470 Rental Income - Towels		15 300	1		1		-	- 11,7/6			-	960	-								-	-	-	-	
Column	410110 Fitness Program Income	44,495	-	-		-		-	-	37,45	5 -	7,040	- 500	-	-		-				-	-	-	-	-	
Martin	410115 Personal Training Program Income	54,000	-	-	-			- 54,000				-		-	-	-	-		-			-	-	-	-	
Secondary Seco	410120 Summer & Sports Camp Income	483,657	-	-	-			-	-			-	-	483,657	-	-	-		-			-	-	-	-	-
Margin M	410130 Intramurals Income	25,428	-	-	-	-	25,428	8	F10 241		251	-	-	-	-	-	-		-			-	-	-	-	
Margin M	410320 Guest Pass Income	59,130		-				-	- 59,130		- 231	-		-	-		-					-	-	-	-	
Column	410400 Fee Income	-	-	-	-			-	-			-		-	-	-	-		-			-	-	-	-	-
Column	410410 Fee Refund	-	-	-	-			-	-			-	-	-	-	-	-		-			-	-	-	-	-
Second column	410600 Miscellaneous Income			-	-	-		-	-		-	-	-	-	-	-	-		12.072.045			-	-	-	-	4,200
Second Content	411420 Open Gym Fee	12,572,043	-	-				-	-			-		-	-		-		12,972,043			-	-	-	-	
Section Sect	411430 Open Gym Day Pass Fee	-		-				-				-	-	-	-	-	-					-	-	-	-	
Column C	411440 Pool Pass Fee	3,590	-	-	-	-	-	-	-	3,59	0 -	-	-	-	-	-			-		-	-	-	-	-	
Column	421200 Grant Revenue	400.00	-	-	-	-		-	-	47		-	-	-	-	-	-	1	-	20.77		-	-	-	-	****
Column C	421400 Equipment Recovery Income			1			828	-	- 395	17,200		-	-	-	-	-	-	1	5,559	20,59		-	-	-	-	110,222
Column C	440100 Contributions - Donations		-	-		-	-	-				-	-	-	-		-		-				-	-	-	
Column C	460120 Investment Income Realized Gain/Loss	-	-	-	-	-	-	-	-			-	-	-	-	-	-		-	1	-	-	-	-	-	-
Control Cont			-	-	-	-	-	-	-			-	-	-	-	-	-	1	44.747	1	-	-	-	-	-	-
See Section 1. See Se	485110 Cash Over - Short	11,/1/	-		-			-	-			-	-	-	-	-			- 11,/1/			-	-	-	-	
Part			-	-	_	-	-	-	-			-		-	-	-			-			-	-		-	
Marketon Barbon	486120 Other Income - Taxable			-	-	-		-	-			-	-	-	-	-			-		-	-	-		-	
Property of the content of the con	486600 Rental Income - Non Operating	2,500	-	-	-	-		-	-		-	-	-	-	-	-	-		-			-	-	2,500	-	
Separate Sep		\$ 15,291,088	\$ 16,825	\$ -	\$ - \$	- \$ -	\$ 26,256	5 \$ 54,000	0 \$ 646,996	\$ 58,24	5 \$ 251	\$ 7,040	\$ 960	\$ 483,657	\$ -	· \$ -	\$ -	\$	\$ 12,989,321	\$ 20,59	5 \$ -	\$ -	\$ -:	\$ 460,746 \$	- \$	526,196
Company Comp	·																									
See																										
See	501100 Cost - Food and Beverage	-	-	-	-			-	-			-	-	-	-	-	-		-			-	-	-	-	
Series No. 1968	503100 Cost of Sales - Non Food	28,600	-	-	-	-		-	- 28,600			-	-	-	-	-	-		-			-	-	-	-	-
Seed of the contract of the co	601100 Staff Salaries			78,281	78,281 120,31	5 64,000	44,500			45,17				21,171	43,350	201,706	379,192	393,00	428,961	358,81	5 265,878	182,834	28,560	21,171	744,297	321,977
Second S	601120 Hourly 601130 Student Wages			81.741	74.412 7.66	8 193.862	152.684			269.79			105.458	187.680	138.034	28.755	275.724	50.00	43.119	46.40	6 66.408	178.395	13.373	15.029	48.255	332,947
Column C	602000 Benefits	1,200	-	-	- 1	-		-				-	-	-	-		-		-			-	-	-	-	
See	602110 Payroll Taxes	446,772		9,258	8,965 9,51	1 12,650	9,512	2 22,619	9 12,222	14,24	8 8,729				8,838	16,276	40,037	30,06	33,874	29,30	6 22,699	21,123	2,720		58,138	34,537
See	602210 Workers Compensation	102,440	2,247	2,093	2,313 66	5,948	9,693	9,25	3 6,829	6,60	9 3,525	8,371	2,644	2,622	4,406	1,322	6,168		2,644	2,20	3 2,644	5,067	441	2,622	2,864	9,253
Seed State 1, 1969 of	602310 Insurance Benefits	806.375	3.777	9.972	9.972 6.94	2 6.670	6.585	5 20.39	1 6.585	1.35	4 20.341	20.239	47.088	4,406	6.614	61.129	67.945		119.593	48.54		26.753	- 110	4.406	184,949	68.539
Seed State 1, 1969 of	602320 Retirement	312,664	1,996			6 7,040	2,225	5 7,84	7 2,225	2,25	9 2,652	5,036	9,965	2,329	2,168	19,119	33,379		46,228	36,17	0 26,539	12,262	-	2,329		20,948
Column C	602410 Vacation	15,000	67				224	4 224			4 224				224	672	1,567					672	-			1,343
Common sequence of Marco 1967 1979 1979 1979 1979 1979 1979 1979	602420 Post Employment Insurance		735	3,675	3,675 4,90	2,450	2,450	0 2,450	0 2,450	2,45	0 2,450	2,450	7,349	857	2,450	7,349	17,148		19,598	12,24		7,349	-	857	31,847	14,699
Common sequence of Marco 1967 1979 1979 1979 1979 1979 1979 1979	620100 Office Supplies			50	50 20	0 100		- 370	0 100	10	0 100	151	500	-	-	-	4 907		2 470	1.00		38 154	200	-	-	
Seed Seed Seed Seed Seed Seed Seed Seed	620110 Computer Supplies	98,897	-	-	-		-	-				-	-	-	82,842	9,420	6,635			-,		-	-	-	-	-
Seed Seed Seed Seed Seed Seed Seed Seed	620120 Software Purchases	20,106	-	-	-	-	-	-	-		-	-	-	-	-	20,106	-		-		-	-	-	-	-	
Second Second Margin Configure Second Margin Configu		746,692	12,140	28,405	22,685	- 5,720	9,030					1,780	365,600	67,550	4.017		49,915		-		- 23,825	3,500	79,860	39,300	-	44.254
Seed Seed Managem Pearly Alleys	620220 Operational Supplies - Employee Uniforms		2,000	900	720 37	1 890	1,875	5 2 220	0 970	3.82	0 1,284	904 545	-	-	4,817	0,431						10,953	-	-	7 341	11,254
Carrier Carr	620230 Operational Supplies - Towels & Laundry	13,905	-	-	-	- 13,905		-				-	-	-	-	-	-		-			-	-	-	- 1,012	-
Sign Design Desi	623100 Insurance			-	- 76,69	-	-	-	-		-	-	-	3,555	-	-	-		-			-	-	12,473	-	
California Part P	623210 Printing and Photocopy			-	-			-	-			-	-	-	-	-	-		-			-	-	-	-	400
State Company Compan	623410 Foundment Lease	39 145	-	-	-	-		-	-			-	-	-	-	39 145				3,90	7 100	-	-	-	-	
State Company Compan	623420 Equipment Rental	5,060	-		-	-	-	-	-			-		-	-				-			-	-	-	5,060	-
Second Control 1968 1969	623510 Hospitality	2,348	-	200	620 32	8 -		-	-			-	-		-	-			-	1,00	0 -	-	200	-	-	
Secretary Secr				725	150 3.30		-	740		1	300	440	-		-	-		1	-	7 22	6 400	- = = = = = = = = = = = = = = = = = = =	-	-	-	350
Season Book Processor 1805 200 1 1 1 1 1 1 1 1 1	623620 Subscriptions	17.156	-	846	1,080			- 345	-			419		2,432	-	-					0 1.393	-	179			350
Service Service	623625 Book Purchases	800	-				-	-				-	-,520	-	-	-				30	- 300	-		-	-	
American 1,000 1	623650 Recruitment Services	10,695	-	_		-	-	-	-			-	-	3,195	-	-			-		- 7,500	-	-	-	-	
Application Control Services	023/UU Interest Expense 623010 Advertising	20 900	-	1		1 - 1			-	1		-	-	1.000	-		10 900			-	-	-	-			-
22300 Contract Services 227,308 -	623920 Marketing	73,231	1	1		1 - 1		-							-		68,936				-	-	-	-		4,295
C23300 Light Services 20,500	625100 Professional Services		-	-		-	-	-				-	-	750	-	-	3,800					30,000	-	-	-	-
Audit Services 30,000	625200 Contract Services					-	-	-	-	1		-	-	-	-	-	-		2,185			-	-	-	209,884	15,000
253350 Management System Support 141,13 -	b25300 Legal Services 625310 Audit Services			-		-	-	-	-	1		-	-	-	-	-		1	30,000		U 12,950	-	-			-
23360 Computer Systems Support 14,213 -	625320 Management Services	-	-	1 - 1				-			_	-	-	-	-	1	-						-	-	-	-
SESTION Multimedia Services SESTION SE	625350 Computer Systems Support	141,213	-	-	-	- 2,340	-	-	- 19,008			5,613	-	2,250	-	35,738	-		58,254		- 10,800	-	-	-	-	7,210
25400 Personnel Services 38,415	625360 Web Online Services	-	-	_				-	-	1		-	-	-	-	-			_			-	-	-	-	-
03-1420 Payrolf services 85,737		20.445	-	-	-	-	-	-	-			-	-	-	-	-	-	1	-	1	20 445	-	-	-	-	-
25420 Payrol Services 85,737 - - - - - - - - -	625410 Personnel Services 625410 Training-Development Svcs	96,208	1	450	500 6.42	2,500	650	0 1.265	5 150	7.03	0 400	1,148	4,700	-	850	-	175		800	1.23		10,950	9,950	-	120	-
C25500 Interpreter - Aces Services 4,968 -	625420 Payroll Services		-	-			-	-				-		-	-	-						-	-	-	-	-
Security	625500 Interpreter - Access Services			-	-	-	-	-	-	2,20	8 -	-	-	-	-	-	-		-				-	-	-	
Salton Travel 118,045 - 2,824 2,057 24,916 317 12,110 246 117 449 73 401 1,988 70 73 338 1,474 - 674 75,813 445 221 1,862 - 9.46 538 5	625510 Parking	12,885	-			-	-	-		1		-	-	2,000	-	-	-		-		- 1,000	-	-	-	-	9,885
Significance 118,045 - 2,234 2,057 24,916 317 12,110 246 117 449 73 401 1,988 70 73 338 1,474 - 674 75,813 445 221 1,862 - 9.46 538	625710 Subcontractor Sycs-University	2,000	-	1		1 :		-		1			-	-	-	-			1	-			-	-	54 650	2,000
1530110 In-State Tave - - - - - - - - -	630100 Travel	128,045	-	2,824	2,057 24,91	6 317	12,110	0 246	6 137	44	9 73	401	1,988	70	73	358	1,474		674	75,81	3 485	231	1,862	-		539
640200 Electricity 636,332	630110 In-State Travel	-	-	-	-			-	-			-	-	-	-	-	-		-			-	-	-	-	-
(54)200 Electricity 615,332	630400 Seminar-Conference Fee		-	1,560	525 8,23	6 250	250	970	0 250	36	5 250	625	750				1,750		2,000	39,89	1 2,250	750	900	-	3,250	1,750
\$40300 Gas 60,446	640200 Flectricity		-	-		-	-	-		1		-	-			80,244	-	1	-	-	-	-	-	85 655	545 690	-
	640300 Gas	60,446	1	1		+		-				-	-	474	-		-			1			-	8,136	51,836	
	640400 Water	67,891	-	-	-			-	-			-	-	532	-	-	-					-	-	9,138	58,221	-

UNIVERSITY STUDENT UNION 2016-17 OPERATING BUDGET PROPOSAL BY DEPARTMENT AND ACCOUNT

		2016-17	31010	31020	31030	31070	31071	31072	31073	31074	31075	31076	31077	31090	31250	31300	31350	31600	32080	33010	33020	33030	33040	33080	33200	35030	35050
													SRC Fitness												Commercial		
Account	Description	Proposed Budget	Games Room	Pride Center	VRC	SRC Admin	SRC Facilities	SRC Intramurals	SRC Fitness and Wellness	SRC Membership Services	SRC Aquatics	SRC Wellness Center		USU Events	Summer Camp	Computer Labs	Technology Support Services	Marketing	Reserves	Business Services	Administration	Human Resources	Operations	Board of Directors		Maintenance	USU RES
640600	Cable TV																								-		-
640700	BTU Cooling	-	-				-	-	-	-			-	-	-		-	-	-		-	-			-	-	-
640800	BTU Heating	-	-				-	-	-	-			-	-	-		-	-	-	-	-	-			-	-	-
650110	Building Supplies	221,520	-				-	-	-	-			-	-	-		-	-	-	-	-	-			-	221,520	-
650120	Custodial Supplies	-	-				-	-	-	-			-	-	-		-	-	-	-	-	-			-	-	-
650210	Custodial Services	800,581	-				-	-	-	-			-	-	6,671		-	-	-	-	-	-			48,944	734,966	10,000
650220	Pest Control Services	9,600		-			-	-	-	-		-	-	-	-			-	-	-	-	-		-	-	9,600	-
650230	Sanitation Services	31,965	-	-			-	-	-	-		-	-	-	-			-	-	-	-	-		-	-	31,965	-
650300	Vehicle Repair	800	-	-			-	-	-	-		-	-	-	-			-	-	-	-	-		-	-	800	-
650400	Equip - Facility R and M	369,214	-	-			10,250	-	-	-		-	-	-	-	20,033	3 28,246	275	-	-	-	-		-	-	299,279	11,130
650410	R & M - General Equipment	2,250	-	-			-	-	-	-		2,000	-	-	-			250	-	-	-	-		-	-	-	-
650420	R & M - Sports Equipment	46,932	-	-			6,432	-	-	-		-	-	-	-			-	-	-	-	-			-	40,500	
650430	R & M - Outdoor Pools	44,112	-	-			-	-	-	-	1,770	-	-	-	-			-	-	-	-	-			-	42,342	-
650440	R & M - Outdoor Field	500	-	-		-	500	-	-	-		-	-	-	-			-	-	-	-	-		-	-	-	-
650450	R & M - Buildings	-	-	-			-	-	-	-		-	-	-	-			-	-	-	-	-		-	-	-	-
650500	Construction Project Expenses	5,000	-	-			-	-	-	-		-	-	-	5,000			-	-	-	-	-		-	-	-	-
660130	Licensing Fees	5,914	-	-			-	-	-	-		-	-	-	-			-	-	-	-	-			-	5,914	-
660140	Handling Fees	-	-	-			-	-	-	-		-	-	-	-			-	-	-	-	-			-	-	-
660210	Bank Charges	12,172	-	-			-	-	-	-		-	-	-	-			-	-	12,172	-	-			-	-	-
660220	Merchant Charges	36,371	-	-			-	-	-	17,728		-	-	-	12,545			-	-	4,010	-	-			-	-	2,088
660420	University Dept Support	-	-	-			-	-	-	-		-	-	-	-			-	-	-	-	-			-	-	-
660430	Referendum Expense	-	-	-		-	-	-	-	-		-	-	-	-		-	-	-	-	-	-		-	-		-
660510	Penalties - Late Fees	-	-	-		-	-	-	-	-		-	-	-	-		-	-	-	-	-	-		-	-	-	-
660520	Taxes & Licenses	260	-	-		-	-	-	-	-		-	-	-	-		-	-	-	260	-	-		-	-	-	-
660910	Admin Contingency	452,355	-	-		-	-	-	-	-		-	-	-	-		-	-	452,355	-	-	-		-	-	-	-
660940	Operating Reserves	256,800	-	-		-	-	-	-	-		-	-	-	-		-	-	256,800	-	-	-		-	-	-	-
680210	Scholarships	42,564	-	-			-	-	-	-		-	-	-	-			-	-	-	-	-		42,564	-	-	-
680220	Tuition-Books	15,678	-	-			-	7,848	-	-	7,830		-	-	-			-	-	-	-	-			-	-	-
720100	Expendable Equipment	30,297	-	-		-	-	-	-	-		797	-	-	-		-	-	-	-	-	-			-	-	29,500
720110	Expendable Sports Equipment	20,177	-	-		-	-	-	8,957	6,400	500	-	4,320	-	-		-	-	-	-	-	-			-	-	-
720120	Expendable Computer & Peripherals	119,951	-	-		-	-	-	-	-		-	-	-	-		- 119,951	-	-	-	-	-			-	-	-
720130	Expendable Furniture & Fixtures	12,320	-	-			-	-	-	-		-	-	-	-			-	-	-	-	-			-	-	12,320
750120	Amort-Software	3,000	-	-			-	-	-	-		-	-	-	-			-	-	3,000	-	-			-	-	-
750210	Depr-Furniture and Fixtures	20,164	-	-			-	-	-	-		-	-	-	-		-	-	-	20,164	-	-		-	-	-	-
750220	Depr-Equipment	86,628	-	-			-	-	-	-		-	-	-	-		-	-	-	86,628	-	-		-	-	-	-
750230	Depr-Computers-Peripherals	40,948	-	-			-	-	-	-		-	-	-	-		-	-	-	40,948	-	-		-	-	-	-
750320	Depr-Leasehold Improvements	53,429	-	-			-	-	-	-		-	-	-	-		-	-	-	53,429	-	-		-	-	-	-
750600	Loss in Disposal	-	-	-	1		-	-	-	-		-	-	-	-		-		-	-	_	-	_	-	-	-	-

University Student Union Operating Budget Proposal Student Wages 2016-17

			15-16 6&6	2016-17 Proposed		
Dept	Dept Name	_	Budget	Budget	 Variance	% Variance
31010	Games Room	\$	22,658	\$ 23,205	\$ 547	2.4%
31020	Pride Center	\$	63,696	\$ 81,741	\$ 18,045	28.3%
31030	Veterans Resource Center	\$	68,469	\$ 74,412	\$ 5,943	8.7%
31070	SRC-Administration	\$	6,962	\$ 7,668	\$ 706	10.1%
31071	SRC-Facilities	\$	170,478	\$ 193,862	\$ 23,384	13.7%
31072	SRC-Intramurals	\$	139,817	\$ 152,684	\$ 12,867	9.2%
31073	SRC-Fitness & Wellness	\$	315,950	\$ 341,169	\$ 25,219	8.0%
31074	SRC-Membership Services	\$	214,506	\$ 220,447	\$ 5,941	2.8%
31075	SRC-Aquatics	\$	230,880	\$ 269,792	\$ 38,912	16.9%
31076	SRC-Wellness Center	\$	81,244	\$ 100,801	\$ 19,557	24.1%
31077	SRC-Fitness Programs	\$	79,123	\$ 34,500	\$ (44,623)	-56.4%
31090	USU Events	\$	106,824	\$ 105,458	\$ (1,367)	-1.3%
31250	Summer Camp	\$	193,595	\$ 187,680	\$ (5,915)	-3.1%
31300	Computer Labs	\$	124,877	\$ 138,034	\$ 13,157	10.5%
31350	Technology Support Services	\$	25,760	\$ 28,755	\$ 2,995	11.6%
31600	Marketing	\$	237,609	\$ 275,724	\$ 38,115	16.0%
32080	USU Reserves	\$	45,000	\$ 50,000	\$ 5,000	11.1%
33010	Business Services	\$	35,502	\$ 43,119	\$ 7,617	21.5%
33020	Administration	\$	58,188	\$ 46,406	\$ (11,782)	-20.2%
33030	Human Resources	\$	58,893	\$ 66,408	\$ 7,515	12.8%
33040	Operations	\$	122,940	\$ 178,395	\$ 55,455	45.1%
33080	Board of Directors	\$	18,684	\$ 13,373	\$ (5,311)	-28.4%
33200	Commercial Leased	\$	13,308	\$ 15,029	\$ 1,721	12.9%
35030	Maintenance	\$	17,440	\$ 48,255	\$ 30,815	176.7%
35050	USU Reservations & Event Services	\$	383,557	\$ 332,947	\$ (50,610)	-13.2%
	Total Student Wages	\$	2,835,960	\$ 3,029,860	\$ 193,900	6.8%



University Student Union Operating Budget Proposal Student Hours & Wages 2016-17

				Proposed		
Department	Dept Description	Proposed Student Hours		Student Wages	Цо	Avg. urly/Rate
31010	Games Room	2,210	\$	23,205	\$	10.50
31020	Pride Center	7,583	\$	81,741	\$	10.30
31020	Veterans Resource Center	6,922	\$	74,412	\$	10.78
31070	SRC-Administration	720	\$	7,668	\$	10.75
31070	SRC-Facilities	17,520	\$		\$	11.07
			_	193,862		
31072	SRC-Intramurals	13,925	\$	152,684	\$	10.96
31073	SRC-Fitness & Wellness	30,229	\$	341,169	\$	11.29
31074	SRC-Membership Services	19,988	\$	220,447	\$	11.03
31075	SRC-Aquatics	21,430	\$	269,792	\$	12.59
31076	SRC-Wellness Center	9,267	\$	100,801	\$	10.88
31077	SRC-Fitness Programs	3,027	\$	34,500	\$	11.40
31090	USU Events	9,810	\$	105,458	\$	10.75
31250	Summer Camp	15,128	\$	187,680	\$	12.41
31300	Computer Labs	12,693	\$	138,034	\$	10.87
31350	Technology Support Services	2,556	\$	28,755	\$	11.25
31600	Marketing	25,733	\$	275,724	\$	10.71
33010	Business Services	3,978	\$	43,119	\$	10.84
33020	Administration	4,176	\$	46,406	\$	11.11
33030	Human Resources	6,066	\$	66,408	\$	10.95
33040	Operations	15,988	\$	178,395	\$	11.16
33080	Board of Directors	1,244	\$	13,373	\$	10.75
33200	Commercial Leased	1,398	\$	15,029	\$	10.75
35030	Maintenance	4,582	\$	48,255	\$	10.53
35050	USU Reservations & Event Service	31,205	\$	332,947	\$	10.67
	Total Student Hours & Wages	267,377	\$	2,979,860	\$	11.14