

BUDGET BINDER 2017-18



University Student Union
California State University, Northridge

1. Budget Message

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2017-18 BUDGET MESSAGE**

To the Board of Directors, Finance Committee, CSUN Faculty, Staff, and Students:

We are pleased to present to you the University Student Union's (USU's) 2017-18 Operating Budget Proposal, the organization's financial roadmap that totals \$16,636,169 in revenues and expenditures. Please reference **Exhibit 1**.

In addition to the operating budget proposal, the Board of Directors approved the proposed Capital Outlay Allocation Proposal and Major Purchase, Repair, and Replacement Allocation Proposal on April 10, 2017. The table below is a summary of all the 2017-18 budget proposals:

Proposal	Amount
Operating	\$16,636,169
Capital Outlay	\$197,860
Major Purchase, Repair, & Replacement	\$755,047
Total	\$17,589,076

The intention of this budget message is to provide all USU stakeholders with the broad overview of the proposed budget and key changes and issues presented in this report. The budget is the conduit by which the organization implements its strategic priorities and allocates resources to student facilities, programs and services. This budget proposal reflects our commitment to our students and the campus community by maintaining financial viability and integrity within the constraints of available resources brought on by increasing personnel and operating costs. This balanced budget proposal represents our continued commitment to prudent fiscal management. Balancing the budget is a simple equation of operating expenditures not exceeding revenues i.e. living within our means.

The USU Plans Ahead

One crucial piece of the financial roadmap is our financial plan displayed in **Exhibit 2**. We are happy to report that total revenues and expenditures in the operating budget proposal are in alignment with the corresponding revenues and expenditures for the 2017-18 fiscal year.

An integral piece of the financial plan is that the Debt Service Coverage Ratio (DSCR) is required to be equal to or greater than 1.25¹. The projected DSCR is gradually trending downward because expenditures are outpacing revenues over time². Endnote #2 provides reasons why expenditures are rising faster than revenues. The reversal of the downward trend in the DSCR will be critical during the 2018-19 budget development process as we implement plans to increase revenue and slow down the rate of expenditure growth.

A key component of our proposed budget is that financial resources are set aside for unallocated reserves to accommodate unexpected operational changes or any other economic events that could affect the USU's operations. The USU is proposing unallocated reserves of \$201,000 that is included as part of the operating budget proposal. In 2016-17, we introduced a successful strategy to maintain or increase available unallocated reserve levels by identifying and returning unutilized funds to reserves during quarterly budget reviews. This strategy will continue in the 2017-18 fiscal year.

Another key budget component used to control expenditures is administrative contingencies. Administrative contingencies are one-time expenditures that are not ordinarily included as part of the subsequent fiscal year

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2017-18 BUDGET MESSAGE**

operating budget. We are proposing administrative contingencies of \$591,621. **Exhibit 3** provides the description and amount of each contingency line item.

Where the Money Comes From

The projected increase in revenue is \$1,321,697 or 8.6%. Student union fees provide 86% of the 2017-18 operating budget revenue. Student fee income is based on the most recent student headcount forecasts made available by the campus. Decreases in student headcount due to impactation would have an adverse impact on student fees. Unexpected decreases in student fees subsequent to budget approval are managed by realigning expenditures with revenues during a quarterly budget review. Non-student fee revenue accounts for 14% of the operating budget revenue⁴. The following table summarizes the dollar and percentage variances in each revenue category:

REVENUE	2016-17 6 & 6 Budget	2017-18 Proposed Budget	\$ Variance	% Variance
Student Fees	\$ 12,972,045	\$ 14,332,699	\$ 1,360,654	10.49%
Food Service Commissions	\$ 89,790	\$ 94,281	\$ 4,491	5.0%
Rental Income	\$ 788,467	\$ 796,878	\$ 8,411	1.1%
Program Income	\$ 502,401	\$ 517,056	\$ 14,655	2.9%
SRC Income	\$ 740,523	\$ 658,868	\$ (81,655)	-11.0%
Interest Income	\$ 32,717	\$ 39,960	\$ 7,243	22.1%
Miscellaneous Income	\$ 188,529	\$ 196,427	\$ 7,898	4.2%
Total Revenues	\$ 15,314,472	\$ 16,636,169	\$ 1,321,697	8.6%

Where the Money Goes

The projected increase in expenditures is \$1,321,697 or 8.6%. Salaries & benefits comprise 60% and operating expenses comprise 40% of the expenditure budget. The following table summarizes the dollar and percentage variances in each expenditure category:

EXPENDITURES	2016-17 6 & 6 Budget	2017-18 Proposed Budget	\$ Variance	% Variance
Staff Salaries	\$ 4,115,549	\$ 4,442,015	\$ 326,466	7.9%
Hourly Wages	\$ 160,141	\$ 167,235	\$ 7,095	4.4%
Student Wages	\$ 2,987,245	\$ 3,381,437	\$ 394,193	13.2%
Total Salaries & Wages	\$ 7,262,934	\$ 7,990,687	\$ 727,753	10.0%
Benefits	\$ 1,842,455	\$ 2,003,422	\$ 160,967	8.7%
Total Salaries, Wages & Benefits	\$ 9,105,389	\$ 9,994,109	\$ 888,720	9.8%
Cost of Goods Sold	\$ 28,600	\$ 19,550	\$ (9,050)	-31.6%
General Operating Expenses	\$ 412,506	\$ 391,803	\$ (20,703)	-5.0%
Supplies & Services	\$ 1,992,672	\$ 1,863,607	\$ (129,065)	-6.5%
Travel	\$ 196,952	\$ 207,458	\$ 10,506	5.3%
Utilities	\$ 797,832	\$ 851,196	\$ 53,364	6.7%
Repairs & Maintenance	\$ 1,775,801	\$ 2,025,955	\$ 250,154	14.1%
Fees & Charges	\$ 52,814	\$ 44,133	\$ (8,681)	-16.4%
Reserves	\$ 607,563	\$ 766,022	\$ 158,459	26.1%
Grants & Scholarships	\$ 62,818	\$ 55,988	\$ (6,830)	-10.9%
Expendable Equipment	\$ 307,601	\$ 205,744	\$ (101,857)	-33.1%
Amortization & Depreciation	\$ 204,169	\$ 210,605	\$ 6,436	3.2%
Transfers in from University	\$ (230,245)	\$ -	\$ 230,245	-100.0%
Total Operating Expenses	\$ 6,209,083	\$ 6,642,060	\$ 432,977	7.0%
Total Expenditures	\$ 15,314,472	\$ 16,636,169	\$ 1,321,697	8.6%

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2017-18 BUDGET MESSAGE**

Designated Reserves Allocation Proposal

The Board of Directors sets aside designated reserves for a specific purpose (usually payroll-related). We are requesting an allocation for \$376,359 illustrated in the table below:

Reserve Category	Amount	Reserve Description
Staff Wages	\$ 349,614	General Staff Salary Reserve
Payroll Taxes	\$ 26,745	Employer-Paid Payroll Tax Reserve
Total Reserves	\$ 376,359	

The General Staff Salary Reserve includes payments for general salary increases (GSI's); Employers Group Compensation Survey salary adjustments; salary reclassifications; potential bonuses; and accrued vacation taken as cash (vacation advances).

The Employer-Paid Payroll Tax Reserve is for Social Security and Medicare taxes on the salary-related items funded through the General Staff Reserve.

Capital Outlay and Major Purchase, Repair, & Maintenance Allocations Proposals

Please Reference **Exhibits 4 & 5** for the description, amount, and justification for each line item in these proposals.

Summary

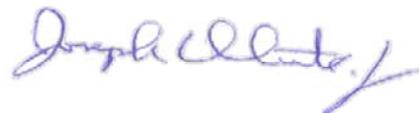
Once adopted (approved) by the Board of Directors, the budget establishes the direction for the USU's programs and services for the coming fiscal year. It represents the synthesis of the Board of Directors' direction on how best to accomplish the USU's strategic priorities in accordance with available resources, policies, and sound financial and business practices. With this in mind, the review and adoption of the operating budget is one of your most important roles.

We recommend adoption of the 2017-18 Operating Budget Proposal and Designated Budget Proposal as presented.

Respectfully Submitted,



Debra L. Hammond
Executive Director



Joseph Illuminate
Associate Director, Accounting & Finance

UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2017-18 BUDGET MESSAGE

EXHIBIT 1 – OPERATING BUDGET PROPOSAL

REVENUE	2016-17 6 & 6 Budget	2017-18 Proposed Budget	\$ Variance	% Variance
Student Fees	\$ 12,972,045	\$ 14,332,699	\$ 1,360,654	10.49%
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Rental Income	\$ 788,467	\$ 796,878	\$ 8,411	1.1%
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Total Revenues	\$ 15,314,472	\$ 16,636,169	\$ 1,321,697	8.6%
EXPENDITURES				
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Fees & Charges	\$ 52,814	\$ 44,133	\$ (8,681)	-16.4%
Reserves	\$ 607,563	\$ 766,022	\$ 158,459	26.1%
Grants & Scholarships	\$ 62,818	\$ 55,988	\$ (6,830)	-10.9%
Expendable Equipment	\$ 307,601	\$ 205,744	\$ (101,857)	-33.1%
Amortization & Depreciation	\$ 204,169	\$ 210,605	\$ 6,436	3.2%
Transfers in from University	\$ (230,245)	\$ -	\$ 230,245	-100.0%
Total Operating Expenses	\$ 6,209,083	\$ 6,642,060	\$ 432,977	7.0%
Total Expenditures	\$ 15,314,472	\$ 16,636,169	\$ 1,321,697	8.6%
Net Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2017-18 BUDGET MESSAGE**

EXHIBIT 2 – FINANCIAL PLAN

	2016-17	2017-18	2018-19	2019-20
REVENUE FUND				
Prior Year Net Assets	10,212,956	12,291,221	12,504,063	12,880,111
Student Fee Revenue - Fall/Spring	20,582,873	20,811,080	21,185,380	21,559,680
Student Fee Revenue - Summer	1,167,086	1,093,099	1,113,119	1,133,139
Interest Income	102,130	122,912	125,041	128,801
Build America Bonds (BAB's) Interest Subsidy	610,513	573,790	540,802	511,155
Subtotal	32,675,558	34,892,103	35,468,405	36,212,886
Less:				
Net Transfer of Student Fees to the Operating Budget	12,972,045	14,332,699	15,170,513	15,926,558
Net Transfer to the Interest & Redemption Fund (IRF)	5,239,008	5,240,208	5,241,583	5,232,208
Net Transfer to Major Repairs & Replacements - Facility Systems	2,000,000	2,000,000	2,000,000	2,000,000
Net Transfer to Major Repairs & Replacements - CAPEX*	101,247	722,706	79,150	155,710
Chancellor's Office General & Administrative Expenses	72,036	92,426	97,047	101,900
Subtotal	20,384,337	22,388,040	22,588,294	23,416,376
Ending Net Assets	12,291,221	12,504,063	12,880,111	12,796,510
DEBT SERVICE COVERAGE RATIO (DSCR)	1.69	1.47	1.38	1.32
USU OPERATING BUDGET				
Student Fees Transferred In from the Revenue Fund	12,972,045	14,332,699	15,170,513	15,926,558
Income from Operations	2,309,710	2,263,510	2,263,510	2,263,510
Interest Income	32,717	39,960	39,960	39,960
Subtotal - Total Revenue	15,314,472	16,636,169	17,473,983	18,230,028
LESS:				
Operating Expense & Equipment	6,439,328	6,386,516	7,003,019	7,225,255
Salaries & Wages	7,262,933	8,246,231	8,224,081	8,611,595
Employee Benefits	1,842,456	2,003,422	2,246,883	2,393,178
Transfer Outs/In - Major Repair & Replacement Fund	(230,245)	0	0	0
Subtotal - Total Expenditures	15,314,472	16,636,169	17,473,983	18,230,028
Net From Operations :	0	0	0	0
Add or Deduct				
Add/Deduct: Postretirement related charges	0	0	0	0
Add/Deduct: Restatements	0	0	0	0
Beginning Net Assets	1,121,254	1,121,254	1,121,254	1,121,254
Ending Net Assets	1,121,254	1,121,254	1,121,254	1,121,254
Total Ending Net Assets - Consolidated	13,412,476	13,625,318	14,001,365	13,917,764

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2017-18 BUDGET MESSAGE**

EXHIBIT 3: ADMINISTRATIVE CONTINGENCIES

Dept	Description	Amount
31020	Pride Center 5th Year Anniversary Celebration	\$ 5,000
31030	Veteran Resource Center 5th Year Anniversary Celebration	\$ 5,000
31070	SRC Program Review - Consultant Fee (\$2,500/person * 3 consultants)	\$ 7,500
31070	SRC Program Review - Hotel (\$300/night X 2 nights X 3 people)	\$ 1,800
31070	SRC Program Review - Airfare (\$500 X 3 flights)	\$ 1,500
31070	SRC Program Review - Meals & Incidentals (\$62/day X 3 days X 3 people)	\$ 558
31070	SRC Program Review - Hospitality Expenses (4 meetings x \$100)	\$ 400
31071	SRC - Shower Partition Replacement in all Locker Rooms	\$ 75,000
31071	SRC - MatArena and Red Ring Court Scoreboard Replacement (Qty 10)	\$ 26,900
31071	SRC - Refinish the Pool Deck - Sandblast and Reseal	\$ 20,000
31071	SRC - Shower Floor Repair - Replace existing Epoxy	\$ 9,969
31076	SRC - Oasis Wellness Center - Crank Drop Shades for the Outdoor Lounge	\$ 11,643
31077	SRC - Demo New Group Exercise Equipment for Potential Purchase (Qty 6)	\$ 3,894
31090	2018 CSUN Homecoming Event (working in collaboration with the Alumni Association & Campus Partners)	\$ 10,000
31350	Zon Powersol - Solar Power Charging Umbrellas (Qty 8)	\$ 18,196
31350	Digital Binder - Software that manages and collates computer files into a an electronic binder that mimics a traditional binder (25	\$ 11,806
31350	Armor Active Room Scheduling Digital Display Hardware (16 Meeting Rooms)	\$ 11,248
31350	EMS Glance Room Scheduling Digital Display Software (16 Meeting Rooms)	\$ 6,800
31600	Student Fee Referendum Expenses	\$ 50,000
33030	Core Strengths Training for Full Time Staff (includes 90 toolkits and a certified instructor for a full day kick off training)	\$ 16,914
33030	Employers Group - additional funding to support the compensation analysis projects	\$ 3,000
33040	Consulting Firm Contracts - Brailsford and Dunlavey and LPA	\$ 240,000
33040	Maintenance Yard Fence Covering Replacement	\$ 12,200
33040	Student Fee Referendum Logistics Costs	\$ 5,000
33040	Cultural Center Site Visits at other Universities	\$ 4,000
33040	White Board Replacement for all Study Rooms in the Sol Center	\$ 3,954
33040	Pedestals & Key Cores for all USU Sol Center Office Spaces	\$ 1,340
33040	Student Fee Referendum Election Technology (Big Pulse)	\$ 1,000
33040	USU Hours of Operation - Vinyl lettering on doors to provide guests with hours of operation and USU website information	\$ 400
	Total	\$ 565,022

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2017-18 BUDGET MESSAGE**

EXHIBIT 4: CAPITAL OUTLAY ALLOCATION PROPOSAL

No.	Item Description	Category	Base Cost	Contingency (10%)	Total Cost	In 30-Year Plan?	Priority
1	Virtual Desktop Infrastructure (VDI) Software Licenses	Software	\$65,910	\$6,591	\$72,501	N	1
2	Oasis: Mindful Garden Awning Structure	Furniture & Fixtures	\$8,978	\$897	\$9,875	N	1
3	Executive Board Room Conference Table (Sightlines Project ID #879)	Furniture & Fixtures	\$18,101	\$1,810	\$19,911	Y	1
4	Northridge Center House Lights Control System	Equipment	\$21,786	\$2,179	\$23,965	Y	1
5	Pool Heater System for Plaza Pool (Sightlines Project ID #424)	Equipment	\$33,099	\$3,309	\$36,408	Y	2
6	Performance Hall HVAC Unit Replacement (Sightlines Project ID #764)	Equipment	\$20,000	\$2,000	\$22,000	Y	1
7	Dolphin Wave Pool Vacuums	Equipment	\$12,000	\$1,200	\$13,200	N	1
TOTAL			\$179,874	\$17,986	\$197,860		
JUSTIFICATIONS:							
1	The Technology Support Services (TSS) department is requesting the purchase of licenses and technical support as the second phase of conversion to the Virtual Desktop Infrastructure. The first phase was the selection of VDI storage and servers for the 2016-17 fiscal year, which has been purchased, and will be tested in the fall of 2017. After testing of the system is complete, it is expected that full implementation will take place in the fall of 2018.						
2	The Oasis Wellness Center is requesting the purchase and installation of an awning structure to cover the Mindful Garden. The awning framework will be 18' long, 13' feet wide, and 9' 6" tall and constructed of steel. The canopy will be made of a fabric slide-wire shade system and will provide shade for students using the Mindful Garden.						
3	The Operations Department is requesting the purchase of a new conference table to replace the existing table in the Executive Board Room. The current table is outdated and does not provide the options required for today's technological needs. The new table is oval-shaped to allow 16 individuals to sit around the table. Power and data hook ups will be built into the top of the table for convenient connection. New chairs were purchased for the Executive Board Room last year and this table purchase will complete the update to the furnishings in the room. Sightlines Project ID #879.						
4	The Reservations & Event Services Department is requesting the purchase of a new lighting system that will control the current house lights, provide more options for event lighting, allow for better control of performance lighting, and tie into lighting equipment purchased last year for the NRC. The USU staff will do the installation and programming of the new system.						
5	The Facilities Maintenance Department is requesting the purchase and installation of a new pool heater system for the Plaza Pool. The current heater system is backlogged (a buildup of unfinished work past its scheduled completion date) in the Sightlines report for replacement. The heater system is over 15 years old and should have been replaced in 2003. The heater system maintains the pool temperature allowing students and guests to swim year round. The Plaza Pool has served as a backup when there have been issues with the SRC pool.						
6	The Facilities Maintenance department is requesting the replacement of a small HVAC single-zone (5-ton) unit in the Performance Hall. The project was identified in the Sightlines report (Project ID# 764). The maintenance crew is limited on what can be controlled in the area 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.						
7	The two pool vacuums that service the Student Recreation Center and Plaza pools were purchased five years ago. One vacuum has failed and the other vacuum is at the end of its life cycle. Two new pool vacuums are needed to sweep the pools on a routine basis to keep them free of debris that could damage the pools' mechanical systems.						

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2017-18 BUDGET MESSAGE**

EXHIBIT 5: MAJOR PURCHASE, REPAIR & MAINTENANCE ALLOCATION PROPOSAL

No.	Item Description	Base Cost	Contingency (10%)	Total Cost	In 30-Year Plan?	Priority
1	SRC Top Level Training Zone Equipment Upgrade	\$118,533	\$11,854	\$130,387	N	1
2	Meeting Room Audio Visual Upgrade Phase I	\$356,000	\$3,560	\$359,560	Y	1
3	Fire Alarm System - Panel Upgrades Sightlines ID #'s 184, 482, & 660	\$141,000	\$14,100	\$155,100	Y	1
4	Computer Lab Sidewalk Concrete Waterproofing & Replacement	\$100,000	\$10,000	\$110,000	N	1
	TOTAL	\$715,533	\$39,514	\$755,047		
JUSTIFICATIONS:						
1	The Student Recreation Center is requesting the purchase of new fitness equipment for the Top Level Training Zone to replace outdated equipment that is older than 5 years. The space will also be reconfigured to help meet the needs of members and accommodate more individuals at the same time while taking advantage of new and emerging fitness trends.					
2	The Operations Department, the Reservations & Event Services Department, and the Technology Support Services Department are requesting the purchase and installation of audio/visual equipment for the following meeting rooms: Burbank, Flintridge, Glendale, Lakeview Terrace, Pasadena, Calabasas, Thousand Oaks, Santa Susanna, and Ventura. This request is phase I of a multi-year project to update the AV technology and provide a better experience for guest use. In 2016, Waveguide Consulting, Inc. provided design criteria for all the meeting rooms and, based on the priority and current condition of AV in the meeting rooms, divided the requests into phases.					
3	The Facilities Maintenance Department is requesting funds to purchase and replace three (3) fire alarm panels. The replacement of the panels was identified in the Sightlines report. The panels that will be replaced are in the East Conference Center (Project ID# 184), the Sol Center (Project ID# 482), and the Southwest Building (Project ID# 660). The estimated cost per panel is \$47,000 and must be purchased through Simplex Grinnell, the fire and security services company that holds the campus contract.					
4	The Facilities Maintenance Department is requesting funds to repair a water intrusion issue in the ceiling above the inclusive restrooms of the Oasis. The waterproof membrane has failed and water is getting down through the concrete to the ceiling of the restrooms below. The older section of the concrete walkway between the Computer Lab and the International & Exchange Student Center of the C Building needs to be completely removed. After the concrete has been removed, a new waterproof membrane will be installed and a new concrete walkway will be put in. This project was recently added to the Sightlines report. A Project ID# has not been assigned.					

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2017-18 BUDGET MESSAGE**

ENDNOTES

¹ The DSCR is a ratio that indicates if an auxiliary has the capacity to repay annual debt service on outstanding bonds. A 1.25 DSCR signifies that there is \$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.

² a. The fall/spring student fee increases by an average of 1.7% each fiscal year whereas salaries and operating expenses increase by an average of 3%.

b. Student wages continue to increase steadily each fiscal year as the minimum wage increases. It rises to \$12.00 per hour on July 1, 2017. The financial impact is approximately \$394,000.

c. Staff salaries continue to rise. A projected 3% increase in staff salaries is anticipated to occur when the results of the compensation survey conducted by the Employers Group is complete. To manage increasing workload, the budget proposal recommends converting four temporary staff positions to regular staff positions: Pride Center Supervisor; Coordinator, Veterans Resource Center; Fitness Supervisor (SRC); and Coordinator, Fitness Training (SRC). Funding for these temporary positions was included in the 2016-17 budget so the organization recommends allocating \$157,635 to fund these positions in 2017-18. The budget proposal also recommends adding two new staff positions: Coordinator, Facility Operations (SRC) and Accountant I (Accounting & Finance). The cost of the SRC positions is partially offset by leaving the SRC Administrative Assistant II position vacant.

d. Employee benefit costs are rising at an average rate of 7.5% annually.

e. Operating costs such janitorial services, contract services, repair and maintenance continue to increase. Building facility systems such as Heating, Ventilation and Air Conditioning units are reaching the end of their life cycles and need replacing.

³ The fall/spring fee is \$276 and the summer fee is \$164 for 2017-18. The projected fall/spring and summer student headcount for each fiscal year in the financial plan is 38,000 and 6,775 respectively.

⁴ Non-student fee revenue consists of food service commissions, rental income from subleases and meeting rooms, Student Recreation Center-related income, program income, interest income, and miscellaneous income.

2. Strategic Priorities



UNIVERSITY STUDENT UNION
2017-18 STRATEGIC PRIORITIES

- **SA Priority 1: - Business, Operational Practices, and Facilities:** - Grounded in the philosophy of continuous quality improvement and guided by assessment data Student Affairs units will offer programs, services, and facilities that are student/client centered, effective and efficient, sustainable, collaborative in nature, and responsive to organizational and legal constraints.
 - **Goal 1.1:** - Participate in the Student Affairs Program Review process in order to assess compliance with the Council for the Advancement of Standards (CAS) in Higher Education and continually improve SRC operations, services, facilities and programs.
 - **Strategy 1.1.1:** - Complete CAS program review process using the following steps:
 - A. Complete overall SAG (self-assessment guide) by SRC Program Review Team by December 2017.
 - B. Identify discrepancies and areas of focus for external review visit by February 10, 2018.
 - C. Host external review program, review visit, March 2018.
 - D. Review external review report and CAS internal program review report and prepare recommendations for potential action May 2018.
 - E. Submit report to USU XD, AVP and VPSA/DOS by June 22, 2018
 - **Goal 1.2:** - To continually improve and enhance USU facilities in order to provide the CSUN community and guests with quality facilities, equipment, and technology in support of student success efforts and to increase revenue-generating opportunities.
 - **Strategy 1.2.1:** - [PENDING CAMPUS/BOD APPROVAL] Develop and execute a marketing plan for and hold a referendum to fund a renovation/construction project that will allow the USU to better meet student and campus needs.
 - **Outcome 1.2.1:** - Marketing plan will be executed and referendum will be held. Results will be reviewed by the Management Team and BOD to determine whether a construction/renovation project will move forward.
 - **Assessment 1.2.1:** Actual timeline for completion of marketing plan and referendum will be compared to projected timeline and a report of referendum results will be generated with recommendations for management team, BOD and appropriate campus review and approvals.
 - **Strategy 1.2.2:** - [PENDING CAMPUS/BOD APPROVAL] Develop a program plan defining the scope, schedule and budget for a potential renovation/construction project.

UNIVERSITY STUDENT UNION
2017-18 STRATEGIC PRIORITIES

- **Outcome 1.2.2:** - Program plan will be completed prior to referendum marketing campaign launch.
 - **Assessment 1.2.2:** Actual timeline for completion of program plan will be compared to projected timeline.

- **SA Priority 2 - Enrollment Management, Retention, and Advocacy:** - Affirming our belief that each student admitted to Cal State Northridge has the potential and the full opportunity to succeed and guided by assessment data, Student Affairs units will offer programs, services, and facilities that build a relationship between the student and the university, enhance student capacity for academic and personal achievement, and assert student needs and expectations to others who contribute to student persistence to graduation.
 - **Goal 2.1:** - To examine the outcomes associated with student engagement within a college union facility and develop an initial framework of how the role of the college union contributes to student learning and success in a complex higher education environment (ACUI Research participant).
 - **Strategy 2.1.1:** - Participate as a research site and serve as researchers for other campuses during the fall 2017 and spring 2018 semesters to discover the conditions within a college union/student center that impact student learning and student success (e.g. physical space, student employment, programming, campus partnerships, policies, and practices).
 - **Outcome 2.1.1:** -To develop an initial framework of how the college union contributes to student learning and success.
 - **Assessment 2.1.1:** - The case study qualitative method modeled from the Documenting Effective Educational Practice (DEEP) will be used.

- **SA Priority 5 - Student Learning and Development:** - Student Affairs departments will establish learning outcomes for their programs and services. These outcomes will, when appropriate, complement the outcomes established for General Education and contribute to student achievement of the University outcomes desired for CSUN graduates. Assessment of learning outcomes will occur and the results used to guide program and service planning and budget decisions.
 - **Goal 5.1:** - To provide learning-based student work experiences that offer interventions, interactions and tasks that support student readiness for post-college employment.
 - **Strategy 5.1.1:** - Examine findings from the USU's new pre/post-employment instrument for evidence of impact on post-college employment readiness.

UNIVERSITY STUDENT UNION
2017-18 STRATEGIC PRIORITIES

- **Outcome 5.1.1:** - The USU work experience will have a positive impact on post-college employment readiness for at least 25% of former USU student employees. Findings from the pre/post-employment assessment will be presented to the Management Team by June 30, 2018.
 - **Assessment 5.1.1:** - A comparison will be made of the pre- and post-employment results of students who separated from USU employment during the fall 2016 and spring 2017 semesters. Evidence of post-college employment readiness will be measured against milestones established in nationally normed assessments.

- **Goal 5.2:** To provide learning-based student work experiences that support student readiness for post-college employment.
 - **Strategy 5.2.1:** Require USU Student Assistant Employees to take the National Association of Student Personnel Administrators (NASPA) survey to learn about student perceptions on the impact of the USU work experience as it pertains to their skill development in customer service, time management, leadership, team work, organizational skills, transferable career skills, skills relevant to academic majors, and skills to be used after graduation.
 - **Outcome 5.2.1:** At least 70% of USU Student Assistant Employees will agree that the USU work experience contributed to their improvements in each of the developmental areas examined. Findings from the survey will be presented to the Management Team by June 30, 2018.
 - **Assessment 5.2.1:** - Data collection will occur via an online survey. The survey will be open for approximately four weeks. Students will be notified via email and will be sent two reminders via email. Supervisors will be asked to ensure that their student employees complete the survey. Survey completion is estimated at no more than 15 minutes.

- **SA Priority 6: - Technology Advancement:** - Student Affairs will utilize technology to improve access to information, facilitate access to business processes from anywhere at any time, create opportunities for program and service delivery, and to engage students in learning opportunities.
 - **Goal 6.1:** - To operate the organization efficiently by identifying and developing cost-saving measures.
 - **Strategy 6.1.1:** - Examine the organization's practices as it relates to technological, operational, fiscal, and human resources in order to identify manual processes that could be automated.

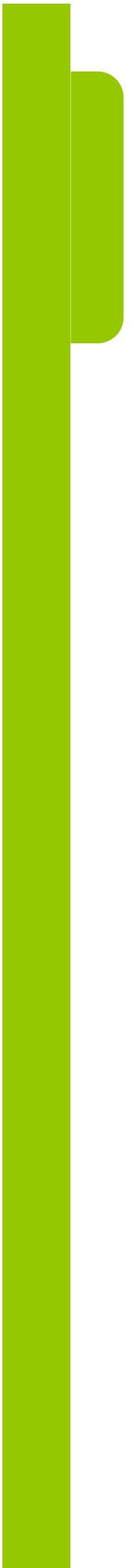
UNIVERSITY STUDENT UNION

2017-18 STRATEGIC PRIORITIES

- **Outcome 6.1.1:** - The Business Efficiencies Work Team will fully roll out the Concur software in order to automate the travel approval, travel expense reporting, and monthly corporate credit card reporting process by December 31, 2017.
 - **Assessment 6.1.1:** - Actual timeline for the roll out of Concur will be compared to the projected timeline.

- **Outcome 6.1.2:** - The Business Efficiencies Work Team will complete the conversion of online forms to workflow forms by December 31, 2017.
 - **Assessment 6.1.2:** - Actual timeline for the for the conversion of online forms to workflow forms

3. Proposals



**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
FINANCE COMMITTEE**

ACTION/DISCUSSION ITEMS COVER SHEET

ACTION X OR DISCUSSION _____ (PLEASE CHECK ONE)

MEETING DATE: May 12, 2017

TOPIC: 2017-18 Designated Reserves Allocation Proposal

ISSUE: Approval of the 2017-18 Designated Reserves Allocation Proposal

SPONSORING COMMITTEE/DIRECTOR: N/A

RECOMMENDED MOTION: Move to approve the 2017-18 designated reserves allocation proposal for \$376,359.

FISCAL IMPACT: \$376,359 in payroll-related expenses

BACKGROUND: The Finance Committee reviewed and discussed the Designated Reserves Allocation Proposal on April 04, 2017.

The General Staff Salary Reserve for \$349,614 includes funding for general salary increases (GSI's), Employers Group Compensation Survey salary adjustments, salary reclassifications, potential bonuses, and accrued vacation taken as cash (vacation advances).

The Employer-Paid Payroll Tax Reserve for \$26,745 funds Social Security and Medicare taxes incurred on salaries paid out from the General Staff Salary Reserve.

ATTACHMENT(S):

1. Designated Reserves Allocation Proposal (2017-18)

If you have any questions, please contact:

Board Member/Committee Chair: [Michael Odinlo, Committee Chair
michael.odinlo.157@my.csun.edu](mailto:michael.odinlo.157@my.csun.edu)

Staff Member: [Joe Illuminate, Associate Director, USU A&F
joe.illuminate@csun.edu; x6492](mailto:joe.illuminate@csun.edu)

**University Student Union
California State University, Northridge
Designated Reserves Allocation Proposal
2017-18**

Reserve Category	Amount	Reserve Description
Staff Wages	\$ 349,614	General Staff Salary Reserve*
Payroll Taxes	\$ 26,745	Employer-Paid Payroll Tax Reserve**
Total Reserves	\$ 376,359	

**The General Staff Salary Reserve includes general salary increases; Employers Group Compensation Survey salary adjustments; salary reclassifications; potential bonuses; and accrued vacation taken as cash (vacation advances).*

***The Employer-Paid Payroll Tax Reserve is used to pay taxes on salaries funded by the General Staff Salary Reserve.*

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
FINANCE COMMITTEE**

ACTION/DISCUSSION ITEMS COVER SHEET

ACTION X OR DISCUSSION (PLEASE CHECK ONE)

MEETING DATE: May 12, 2017

TOPIC: 2017-18 Operating Budget Proposal

ISSUE: Approval of the Operating Budget Proposal for the 2017-18 fiscal year

SPONSORING COMMITTEE/DIRECTOR: N/A

RECOMMENDED MOTIONS: Move to adopt the 2017-18 Operating Budget Proposal with projected revenues and expenses of \$16,636,169.

FISCAL IMPACT: Authority to expend \$16,636,169 from the operating fund to provide student programs.

BACKGROUND: The review and adoption of the annual operating budget proposal is one of the most important roles of the Board of Directors.

ATTACHMENT(S):

- 2017-18 Budget Message
- Digital Budget Binder (to be included in a separate email communication)

If you have any questions, please contact:

Board Member/Committee Chair: Michael Odinlo, Committee Chair
michael.odinlo.157@my.csun.edu

Staff Member: Joe Illuminate, Associate Director, USU A&F
joe.illuminate@csun.edu; x6492

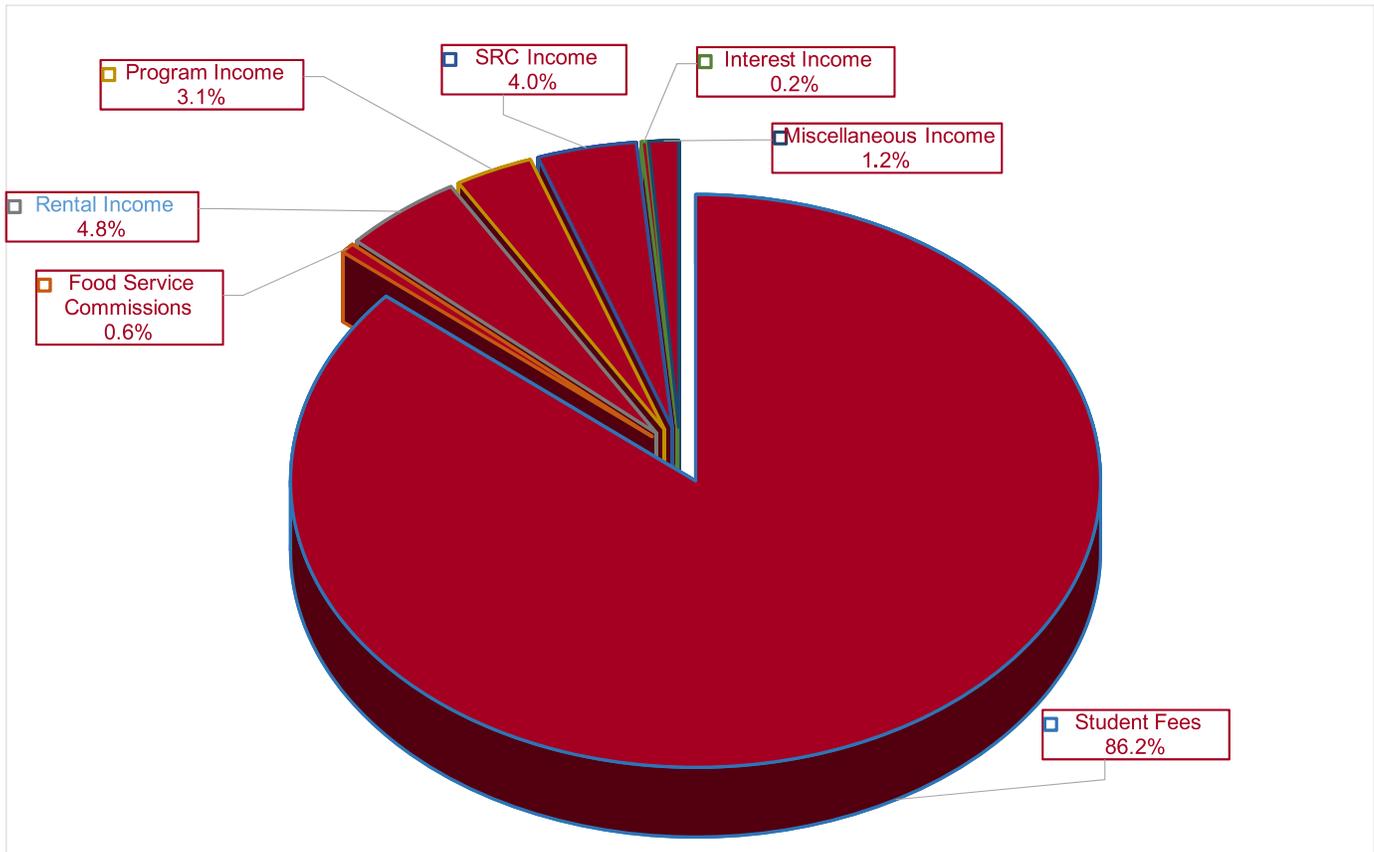


University Student Union
California State University, Northridge
2017-18 Operating Budget Proposal
By Category

REVENUE	2016-17 6 & 6 Budget	2017-18 Proposed Budget	\$ Variance	% Variance
Student Fees	\$ 12,972,045	\$ 14,332,699	\$ 1,360,654	10.49%
Food Service Commissions	\$ 89,790	\$ 94,281	\$ 4,491	5.0%
Rental Income	\$ 788,467	\$ 796,878	\$ 8,411	1.1%
Program Income	\$ 502,401	\$ 517,056	\$ 14,655	2.9%
SRC Income	\$ 740,523	\$ 658,868	\$ (81,655)	-11.0%
Interest Income	\$ 32,717	\$ 39,960	\$ 7,243	22.1%
Miscellaneous Income	\$ 188,529	\$ 196,427	\$ 7,898	4.2%
Total Revenues	\$ 15,314,472	\$ 16,636,169	\$ 1,321,697	8.6%
EXPENDITURES				
Staff Salaries	\$ 4,115,549	\$ 4,442,015	\$ 326,466	7.9%
Hourly Wages	\$ 160,141	\$ 167,235	\$ 7,095	4.4%
Student Wages	\$ 2,987,245	\$ 3,381,437	\$ 394,193	13.2%
Total Salaries & Wages	\$ 7,262,934	\$ 7,990,687	\$ 727,753	10.0%
Benefits	\$ 1,200	\$ 800	\$ (400)	-33.3%
Payroll Taxes	\$ 406,819	\$ 423,366	\$ 16,547	4.1%
Workers Compensation	\$ 101,763	\$ 107,031	\$ 5,269	5.2%
Unemployment	\$ 24,727	\$ 20,332	\$ (4,395)	-17.8%
Insurance Benefits	\$ 774,269	\$ 884,588	\$ 110,319	14.2%
Retirement	\$ 262,067	\$ 293,489	\$ 31,422	12.0%
Vacation	\$ 26,548	\$ -	\$ (26,548)	-100.0%
Post Employment Insurance	\$ 235,442	\$ 249,711	\$ 14,269	6.1%
Staff Enrichment Reimbursement	\$ 9,621	\$ 24,104	\$ 14,483	150.5%
Benefits	\$ 1,842,455	\$ 2,003,422	\$ 160,967	8.7%
Total Salaries, Wages & Benefits	\$ 9,105,389	\$ 9,994,109	\$ 888,720	9.8%
Cost of Sales	\$ 28,600	\$ 19,550	\$ (9,050.00)	-31.6%
General Operating Expenses	\$ 412,506	\$ 391,803	\$ (20,703)	-5.0%
Supplies & Services	\$ 1,992,672	\$ 1,863,607	\$ (129,065)	-6.5%
Travel	\$ 196,952	\$ 207,458	\$ 10,506	5.3%
Utilities	\$ 797,832	\$ 851,196	\$ 53,364	6.7%
Repairs & Maintenance	\$ 1,775,801	\$ 2,025,955	\$ 250,154	14.1%
Fees & Charges	\$ 52,814	\$ 44,133	\$ (8,681)	-16.4%
Reserves	\$ 607,563	\$ 766,022	\$ 158,459	26.1%
Grants & Scholarships	\$ 62,818	\$ 55,988	\$ (6,830)	-10.9%
Expendable Equipment	\$ 307,601	\$ 205,744	\$ (101,857)	-33.1%
Amortization & Depreciation	\$ 204,169	\$ 210,605	\$ 6,436	3.2%
Transfers in from University	\$ (230,245)	\$ -	\$ 230,245	-100.0%
Total Operating Expenses	\$ 6,209,083	\$ 6,642,060	\$ 432,977	7.0%
Total Expenditures	\$ 15,314,472	\$ 16,636,169	\$ 1,321,697	8.6%
Net Surplus (Deficit)	\$	\$	\$	\$

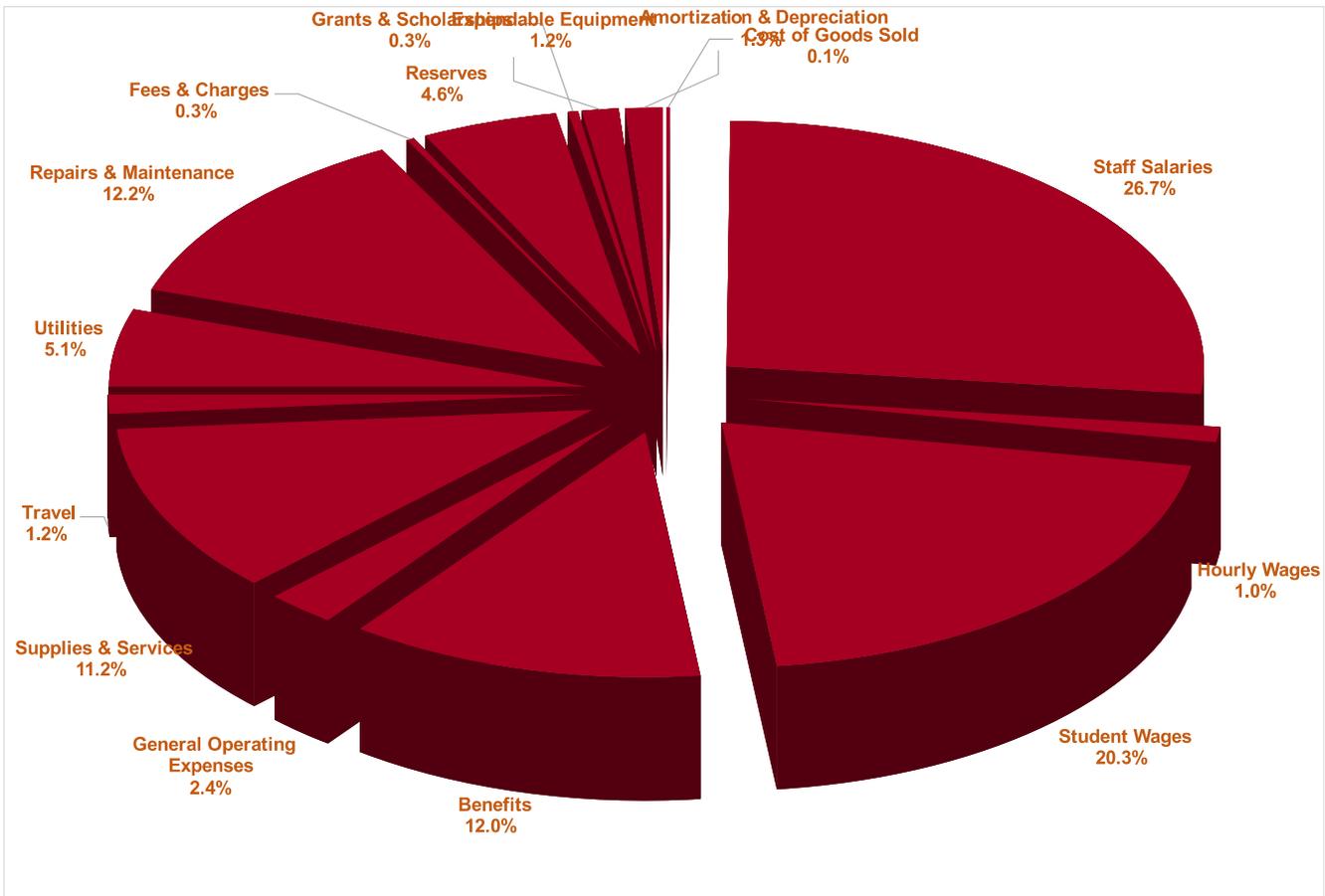
**University Student Union
2017-18 Operating Budget Proposal
By Revenue Category**

Revenue Category	2016-17 6 & 6 Budget	2017-18 Proposed Budget	Variance \$	Variance %
Student Fees	\$ 12,972,045	\$ 14,332,700	\$ 1,360,655	10.5%
Food Service Commissions	\$ 89,790	\$ 94,280	\$ 4,490	5.0%
Rental Income	\$ 788,467	\$ 796,878	\$ 8,411	1.1%
Program Income	\$ 502,401	\$ 517,056	\$ 14,655	2.9%
SRC Income	\$ 740,523	\$ 658,868	\$ (81,655)	-11.0%
Interest Income	\$ 32,717	\$ 39,960	\$ 7,243	22.1%
Miscellaneous Income	\$ 188,529	\$ 196,427	\$ 7,898	4.2%
Total Revenues	\$ 15,314,472	\$ 16,636,169	\$ 1,321,697	8.6%



**University Student Union
2017-18 Operating Budget Proposal
By Expenditure Category**

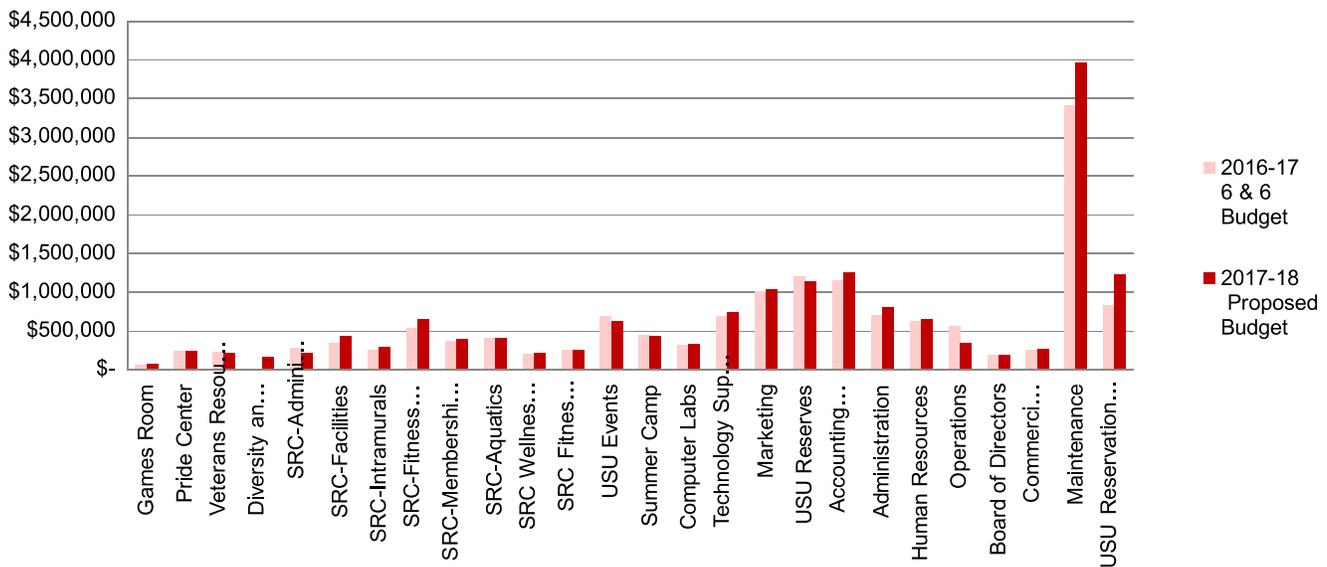
Expenditure Category	2016-17	2017-18		Variance	
	6 & 6 Budget	Proposed Budget	Variance \$	%	
Cost of Goods Sold	\$ 28,600	\$ 19,550	\$ (9,050.00)	-31.6%	
Staff Salaries	\$ 4,115,549	\$ 4,442,015	\$ 326,466	7.9%	
Hourly Wages	\$ 160,141	\$ 167,235	\$ 7,095	4.4%	
Student Wages	\$ 2,987,245	\$ 3,381,437	\$ 394,193	13.2%	
Benefits	\$ 1,842,455	\$ 2,003,422	\$ 160,967	8.7%	
General Operating Expenses	\$ 412,506	\$ 391,803	\$ (20,703)	-5.0%	
Supplies & Services	\$ 1,992,672	\$ 1,863,607	\$ (129,065)	-6.5%	
Travel	\$ 196,952	\$ 207,458	\$ 10,506	5.3%	
Utilities	\$ 797,832	\$ 851,196	\$ 53,364	6.7%	
Repairs & Maintenance	\$ 1,775,801	\$ 2,025,955	\$ 250,154	14.1%	
Fees & Charges	\$ 52,814	\$ 44,133	\$ (8,681)	-16.4%	
Reserves	\$ 607,563	\$ 766,022	\$ 158,459	26.1%	
Grants & Scholarships	\$ 62,818	\$ 55,988	\$ (6,830)	-10.9%	
Expendable Equipment	\$ 307,601	\$ 205,744	\$ (101,857)	-33.1%	
Amortization & Depreciation	\$ 204,169	\$ 210,605	\$ 6,436	3.2%	
Transfers in from University	\$ (230,245)	\$ -	\$ 230,245	-100.0%	
Total Expenses	\$ 15,314,472	\$ 16,636,169	\$ 1,321,697	8.6%	



**University Student Union
2017-18 Operating Budget Proposal
Expenditures by Department**

Department	Description	2016-17 6 & 6 Budget	2017-18 Proposed Budget	\$ Variance	% Variance
31010	Games Room	\$ 67,271	\$ 70,476	\$ 3,205	4.8%
31020	Pride Center	\$ 246,680	\$ 241,759	\$ (4,921)	-2.0%
31030	Veterans Resource Center	\$ 234,194	\$ 217,308	\$ (16,886)	-7.2%
31040	Diversity and Inclusion	\$ -	\$ 172,065	\$ 172,065	#DIV/0!
31070	SRC-Administration	\$ 284,644	\$ 211,871	\$ (72,773)	-25.6%
31071	SRC-Facilities	\$ 347,262	\$ 432,687	\$ 85,425	24.6%
31072	SRC-Intramurals	\$ 261,784	\$ 289,386	\$ 27,602	10.5%
31073	SRC-Fitness & Wellness	\$ 537,309	\$ 658,333	\$ 121,024	22.5%
31074	SRC-Membership Services	\$ 371,003	\$ 400,298	\$ 29,295	7.9%
31075	SRC-Aquatics	\$ 407,093	\$ 415,679	\$ 8,586	2.1%
31076	SRC Wellness Center	\$ 200,946	\$ 222,571	\$ 21,625	10.8%
31077	SRC Fitness Programs	\$ 251,406	\$ 258,600	\$ 7,194	2.9%
31090	USU Events	\$ 687,948	\$ 630,516	\$ (57,432)	-8.3%
31250	Summer Camp	\$ 442,271	\$ 437,128	\$ (5,143)	-1.2%
31300	Computer Labs	\$ 319,354	\$ 332,646	\$ 13,292	4.2%
31350	Technology Support Services	\$ 693,618	\$ 742,102	\$ 48,484	7.0%
31600	Marketing	\$ 1,011,525	\$ 1,043,569	\$ 32,044	3.2%
32080	USU Reserves	\$ 1,204,807	\$ 1,142,381	\$ (62,426)	-5.2%
33010	Accounting & Finance	\$ 1,152,826	\$ 1,250,678	\$ 97,852	8.5%
33020	Administration	\$ 710,732	\$ 808,089	\$ 97,357	13.7%
33030	Human Resources	\$ 629,133	\$ 661,050	\$ 31,917	5.1%
33040	Operations	\$ 562,242	\$ 348,521	\$ (213,721)	-38.0%
33080	Board of Directors	\$ 186,709	\$ 187,212	\$ 503	0.3%
33200	Commercial Leased	\$ 250,403	\$ 264,107	\$ 13,704	5.5%
35030	Maintenance	\$ 3,416,961	\$ 3,960,919	\$ 543,958	15.9%
35050	USU Reservations & Event Services	\$ 836,351	\$ 1,236,217	\$ 399,866	47.8%
Total Expenses		\$ 15,314,472	\$ 16,636,169	\$ 1,321,697	8.6%

Operating Expenses by Department

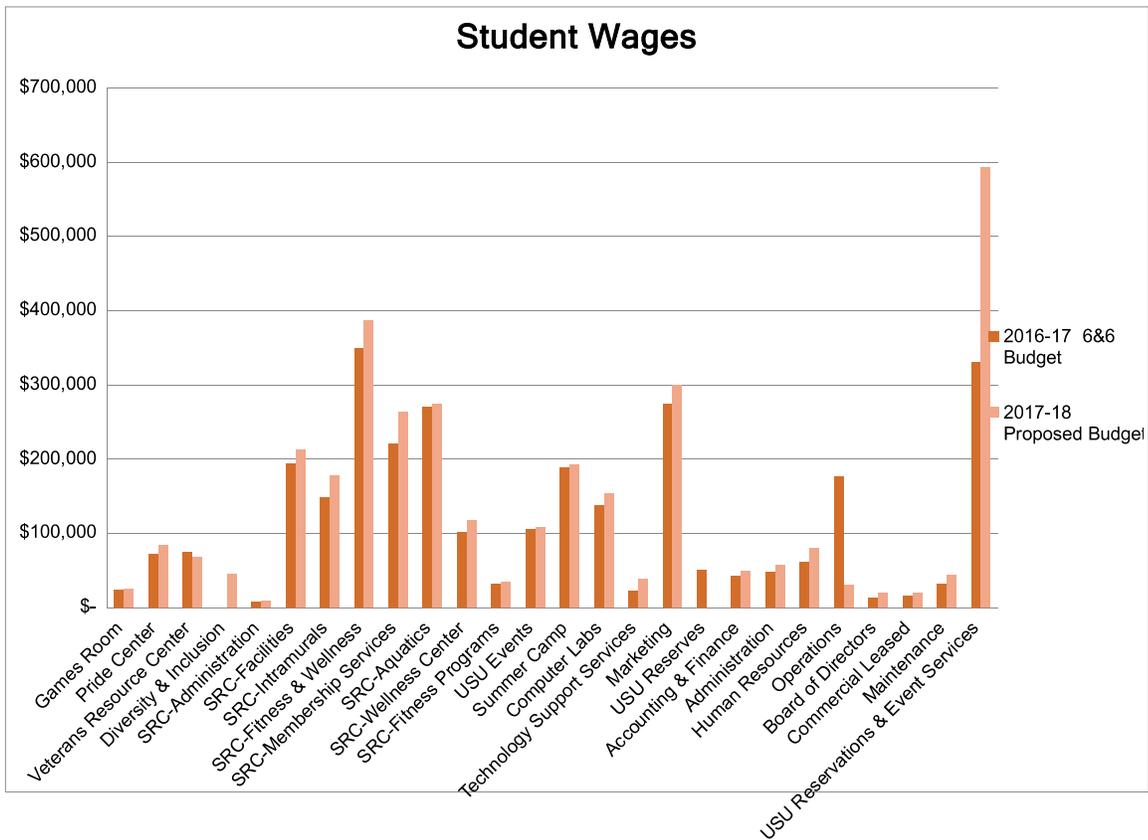


UNIVERSITY STUDENT UNION
2017-18 OPERATING BUDGET PROPOSAL BY DEPARTMENT AND ACCOUNT

Account	Description	2017-18	31010	31020	31030	31040	31070	31071	31072	31073	31074	31075	31076	31077	31090	31250	31300	31350	31600	32080	33010	33020	33030	33040	33080	33200	35030
		Proposed Budget	Games Room	Pride Center	VRC	Diversity & Inclusion	SRC Administration	SRC Facilities	SRC Intramurals	SRC Fitness and Wellness	SRC Membership Services	SRC Aquatics	SRC Wellness Center	SRC Fitness Programs	USU Events	Summer Camp	Computer Labs	Technology Support Services	Marketing	Reserves	Accounting & Finance	Administration	Human Resources	Operations	Board of Directors	Commercial Leased	Maintenance
400110	Sales - Non Taxable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
400120	Sales - Taxable	21,800	-	-	-	-	-	-	-	-	21,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
400210	Sales - Brunch	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
400899	Member Discounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
405440	Rental Income - Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
405441	Equipment Income - Associated Students	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
405442	Equipment Income - Student Groups	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
405443	Equipment Income - CSUN Departments	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
405444	Equipment Income - Off Campus	2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
405445	Equipment Income - USU Co Sponsorship	1,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
405450	Rental Income - Facility	406,078	2,950	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
405451	Facility Income - Associated Students	2,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
405452	Facility Income - Student Groups	39,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
405453	Facility Income - CSUN Departments	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
405454	Facility Income - Off Campus	102,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
405455	Facility Income - USU Co Sponsorship	9,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
405456	Facility Income - Vendor	14,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
405460	Rental Income - Lockers	16,205	-	-	-	-	-	-	-	-	16,205	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
405470	Rental Income - Towels	11,102	-	-	-	-	-	-	-	-	10,952	-	150	-	-	-	-	-	-	-	-	-	-	-	-	-	
410100	Program Income	13,710	12,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
410110	Fitness Program Income	41,849	-	-	-	-	-	-	-	-	-	40,575	-	1,274	-	-	-	-	-	-	-	-	-	-	-	-	
410115	Personal Training Program Income	42,320	-	-	-	-	-	-	-	42,320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
410120	Summer & Sports Camp Income	503,346	-	-	-	-	-	-	-	-	-	-	-	-	-	503,346	-	-	-	-	-	-	-	-	-	-	
410130	Intramurals Income	21,091	-	-	-	-	-	-	21,091	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
410310	Membership Income	446,191	-	-	-	-	-	-	-	-	445,697	-	494	-	-	-	-	-	-	-	-	-	-	-	-	-	
410320	Guest Pass Income	54,023	-	-	-	-	-	-	-	-	54,023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
410400	Fee Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
410410	Fee Refund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
410600	Miscellaneous Income	4,550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
410700	Student Body Fee Income	14,332,699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,332,699	-	-	-	-	-	
411420	Open Gym Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
411430	Open Gym Day Pass Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
411440	Pool Pass Fee	3,860	-	-	-	-	-	-	-	-	3,860	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
421200	Grant Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
421300	Indirect Cost Recovery	105,577	-	-	-	49,000	-	-	828	-	-	18,381	-	-	-	-	-	-	-	-	17,917	19,451	-	-	-	-	
421301	Indirect Cost Recovery - Campus Services	8,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
421302	Indirect Cost Recovery - Custodial	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
421303	Indirect Cost Recovery - Linens	5,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
421304	Indirect Cost Recovery - Personnel	47,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
421305	Indirect Cost Recovery - Utilities	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
421400	Equipment Recovery Income	425	-	-	-	-	-	-	-	-	425	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
440100	Contributions - Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
460120	Investment Income Realized Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
460130	Investment Income Unrealized Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
470310	Interest Income Bank	39,960	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,960	-	-	-	-	-	
485110	Cash Over - Short	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
485120	Commission Income	91,266	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91,266	
486120	Other Income - Taxable	3,014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,014	
486600	Rental Income - Non Operating	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,000	
486700	Gain on Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue		\$ 16,636,169	\$ 15,700	\$	\$	\$ 49,000	\$	\$ 21,919	\$ 42,320	\$ 549,104	\$ 62,816	\$ 644	\$ 1,274	\$ 900	\$ 503,346	\$	\$	\$	\$	\$	\$ 14,330,576	\$ 19,451	\$	\$	\$	\$ 494,394	
EXPENDITURES																											
501100	Cost - Food and Beverage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
503100	Cost of Sales - Non Food	19,550	-	-	-	-	-	-	-	-	19,550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
601100	Staff Salaries	4,442,015	18,692	84,595	84,595	66,950	86,878	111,755	45,835	156,234	45,835	47,927	53,560	47,154	127,344	21,806	44,651	207,778	397,512	349,614	513,137	371,480	274,099	146,582	15,978	21,806	770
601120	Hourly	167,235	-	-	-	-	-	-	-	-	-	21,624	10,640	109,971	-	-	-	-	-	-	-	-	-	-	-	-	-
601130	Student Wages	3,381,437	24,480	84,275	67,926	45,034	8,748	212,016	178,402	386,163	263,238	273,663	116,834	34,198	108,155	192,897	154,128	38,110	299,685	-	49,250	57,143	80,110	30,750	19,771	19,649	43
602000	Benefits	800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	800	-	-	-	
602110	Payroll Taxes	423,366	1,968	8,325	7,965	6,113	6,838	13,213	7,431	20,448	9,297	11,341	7,481	12,772	12,121	5,912	6,807	16,418	37,003	26,745	39,910	29,675	22,406	11,890	1,657	2,100	58
602210	Workers Compensation	107,031	2,553																								

**University Student Union
2017 18 Operating Budget Proposal
Student Wages**

Dept	Dept Name	2017-18		\$ Variance	% Variance
		2016-17 6&6 Budget	Proposed Budget		
31010	Games Room	\$ 23,205	\$ 24,480	\$ 1,275	5.5%
31020	Pride Center	\$ 71,741	\$ 84,275	\$ 12,534	17.5%
31030	Veterans Resource Center	\$ 74,412	\$ 67,926	\$ (6,486)	-8.7%
31040	Diversity & Inclusion	\$ -	\$ 45,034	\$ 45,034	#DIV/0!
31070	SRC-Administration	\$ 7,668	\$ 8,748	\$ 1,080	14.1%
31071	SRC-Facilities	\$ 193,862	\$ 212,016	\$ 18,154	9.4%
31072	SRC-Intramurals	\$ 148,108	\$ 178,402	\$ 30,294	20.5%
31073	SRC-Fitness & Wellness	\$ 349,157	\$ 386,163	\$ 37,006	10.6%
31074	SRC-Membership Services	\$ 220,447	\$ 263,238	\$ 42,791	19.4%
31075	SRC-Aquatics	\$ 269,792	\$ 273,663	\$ 3,871	1.4%
31076	SRC-Wellness Center	\$ 100,801	\$ 116,834	\$ 16,033	15.9%
31077	SRC-Fitness Programs	\$ 31,100	\$ 34,198	\$ 3,098	10.0%
31090	USU Events	\$ 105,458	\$ 108,155	\$ 2,697	2.6%
31250	Summer Camp	\$ 187,680	\$ 192,897	\$ 5,217	2.8%
31300	Computer Labs	\$ 138,034	\$ 154,128	\$ 16,094	11.7%
31350	Technology Support Services	\$ 22,705	\$ 38,110	\$ 15,405	67.8%
31600	Marketing	\$ 273,785	\$ 299,685	\$ 25,900	9.5%
32080	USU Reserves	\$ 50,000	\$ -	\$ (50,000)	-100.0%
33010	Accounting & Finance	\$ 42,469	\$ 49,250	\$ 6,781	16.0%
33020	Administration	\$ 47,306	\$ 57,143	\$ 9,837	20.8%
33030	Human Resources	\$ 61,833	\$ 80,110	\$ 18,277	29.6%
33040	Operations	\$ 176,308	\$ 30,750	\$ (145,558)	-82.6%
33080	Board of Directors	\$ 13,373	\$ 19,771	\$ 6,398	47.8%
33200	Commercial Leased	\$ 15,029	\$ 19,649	\$ 4,620	30.7%
35030	Maintenance	\$ 32,271	\$ 43,488	\$ 11,217	34.8%
35050	USU Reservations & Event Services	\$ 330,701	\$ 593,324	\$ 262,623	79.4%
Total Student Wages		\$ 2,987,245	\$ 3,381,437	\$ 394,193	13.2%



**University Student Union
2017 -18 Operating Budget Proposal
Student Hours & Wages**

Department	Dept Description	Proposed Student Hours	Proposed Student Wages	Avg. Hourly/Rate
31010	Games Room	2,040	\$ 24,480	\$ 12.00
31020	Pride Center	6,880	\$ 84,275	\$ 12.25
31030	Veterans Resource Center	5,545	\$ 67,926	\$ 12.25
31040	Diversity & Inclusion	2,738	\$ 45,034	\$ 16.45
31070	SRC-Administration	720	\$ 8,748	\$ 12.15
31071	SRC-Facilities	16,934	\$ 212,016	\$ 12.52
31072	SRC-Intramurals	14,433	\$ 178,402	\$ 12.36
31073	SRC-Fitness & Wellness	30,210	\$ 386,163	\$ 12.78
31074	SRC-Membership Services	21,127	\$ 263,238	\$ 12.46
31075	SRC-Aquatics	19,674	\$ 273,663	\$ 13.91
31076	SRC-Wellness Center	9,403	\$ 116,834	\$ 12.43
31077	SRC-Fitness Programs	3,027	\$ 34,198	\$ 11.30
31090	USU Events	8,829	\$ 108,155	\$ 12.25
31250	Summer Camp	15,280	\$ 192,897	\$ 12.62
31300	Computer Labs	12,445	\$ 154,128	\$ 12.39
31350	Technology Support Services	2,989	\$ 38,110	\$ 12.75
31600	Marketing	24,570	\$ 299,685	\$ 12.20
33010	Accounting & Finance	4,000	\$ 49,250	\$ 12.31
33020	Administration	4,576	\$ 57,143	\$ 12.49
33030	Human Resources	6,510	\$ 80,110	\$ 12.31
33040	Operations	2,460	\$ 30,750	\$ 12.50
33080	Board of Directors	1,626	\$ 19,771	\$ 12.16
33200	Commercial Leased	1,604	\$ 19,649	\$ 12.25
35030	Maintenance	3,624	\$ 43,488	\$ 12.00
35050	USU Reservations & Event Services	48,054	\$ 593,324	\$ 12.35
Total Student Hours & Wages		269,297	\$ 3,381,437	\$ 12.56