



# 2018-19 BUDGET BINDER

# 1. Budget Message

**UNIVERSITY STUDENT UNION  
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE  
2018-19 BUDGET MESSAGE**

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

The purpose of this message is to provide an overview of the Budget Allocation Proposals presented herein. The budget is the conduit by which the organization implements its strategic priorities and allocates resources to student programs, services, and facilities. 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 budget proposal represents our continued commitment to prudent fiscal management e.g. living within our means.

We are pleased to present to you the University Student Union's (USU's) 2018-19 Budget Allocation Proposals totaling \$19,393,254. The table below is a summary of the proposals:

<b>Budget Allocation Proposal</b>	<b>Budget Allocation Proposal Totals</b>
Operating	\$ 17,174,394
Capital Outlay	\$ 252,966
Major Purchase, Repair, & Replacement	\$ 1,965,894
<b>Total Proposed Budgets</b>	<b>\$ 19,393,254</b>

The Operating Budget Allocation Proposal is breakeven which means that the total revenue budget equals the total expenditure budget. The details of the Operating Allocation Proposal, the Capital Outlay Allocation Proposal, and the Major Purchase, Repair, & Replacement Allocation Proposal are displayed in **Exhibits 1, 4, and 5** respectively.

**We have a Financial Plan**

Our current financial plan is displayed in **Exhibit 2**. Total revenues and expenditures in the operating budget proposal are in alignment with the corresponding revenues and expenditures for the 2018-19 fiscal year.

Our first and very important financial plan strategy is to maintain the Debt Service Coverage Ratio (DSCR) above 1.25<sup>1</sup>. Previous versions of the financial plan showed the DSCR gradually trending downward because expenditures are outpacing revenues by 3.0% per fiscal year<sup>2</sup>. Now that the Board has approved the \$6/\$7 Student Union Fee Restoration Plan, the rate of expenditures outpacing revenues has declined to 2.7% per year. In addition, the DSCR remains above 1.25 through fiscal year 2029-30.

A second strategy is to set aside unallocated reserves to handle unexpected economic events and any other financial contingency. The USU is proposing unallocated reserves of \$250,000 which is included as part of the Operating Budget Proposal. In 2018-19, we will continue our successful strategy of increasing available unallocated reserve levels by transferring unutilized funds, identified during quarterly budget reviews, to unallocated reserves.

A third strategy is setting aside Designated Reserves<sup>3</sup> and Administrative Contingency Reserves<sup>4</sup>. These proposals are also included as part of the Operating Budget Proposal. The details of Administrative Contingency Reserves are included in **Exhibit 3**.

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**Where the Money Comes From**

The projected increase in revenue is \$528,731 or 3.2%. Student union fees provide 86% of the operating revenue budget. Student fee income is based on the most recent student headcount forecast<sup>5</sup> made available by the campus. Decreases in student headcount due to impaction 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 quarterly budget reviews. Non-student fee revenue accounts for 14% of the operating revenue budget. The following table summarizes the dollar and percentage variances in each revenue category:

Revenue Category	2017-18 6 & 6 Budget	2018-19 Proposed Budget	Variance \$	Variance %
Student Fees	\$ 14,332,699	\$ 14,729,026	\$ 396,327	2.8%
Food Service Commissions	\$ 94,280	\$ 98,994	\$ 4,714	5.0%
Rental Income	\$ 766,278	\$ 801,004	\$ 34,726	4.5%
Program Income	\$ 501,492	\$ 530,208	\$ 28,716	5.7%
SRC Income	\$ 650,164	\$ 668,157	\$ 17,993	2.8%
Interest Income	\$ 58,814	\$ 58,576	\$ (238)	-0.4%
Grant Revenue	\$ 53,000	\$ 55,600	\$ 2,600	4.9%
Miscellaneous Income	\$ 188,936	\$ 232,828	\$ 43,892	23.2%
<b>Total Revenues</b>	<b>\$ 16,645,663</b>	<b>\$ 17,174,394</b>	<b>\$ 528,731</b>	<b>3.2%</b>

**Where the Money Goes**

The projected increase in expenditures is \$529,697 or 3.2%. Salaries & benefits comprise 62% of the expenditure budget and operating expenses comprise 38% of the expenditure budget. The following table summarizes the dollar and percentage variances in each expenditure category:

Expenditure Category	2017-18 6 & 6 Budget	2018-19 Proposed Budget	Variance \$	Variance %
Cost of Goods Sold	\$ 19,550	\$ 19,350	\$ (200)	-1.0%
Staff Salaries	\$ 4,285,059	\$ 4,707,145	\$ 422,086	9.9%
Hourly	\$ 169,331	\$ 144,978	\$ (24,353)	-14.4%
Student	\$ 3,284,232	\$ 3,516,888	\$ 232,657	7.1%
Benefits	\$ 1,998,248	\$ 2,206,916	\$ 208,668	10.4%
General Operating Expenses	\$ 428,494	\$ 381,030	\$ (47,464)	-11.1%
Supplies & Services	\$ 2,253,192	\$ 1,902,881	\$ (350,310)	-15.5%
Travel	\$ 209,207	\$ 219,196	\$ 9,988	4.8%
Utilities	\$ 909,870	\$ 977,033	\$ 67,163	7.4%
Repairs & Maintenance	\$ 1,954,275	\$ 1,731,993	\$ (222,282)	-11.4%
Fees & Charges	\$ 44,132	\$ 45,161	\$ 1,029	2.3%
Reserves	\$ 610,267	\$ 889,861	\$ 279,594	45.8%
Student Scholarships	\$ -	\$ -	\$ -	#DIV/0!
Grants & Scholarships	\$ 63,304	\$ 60,880	\$ (2,424)	-3.8%
Expendable Equipment	\$ 218,772	\$ 161,796	\$ (56,977)	-26.0%
Amortization & Depreciation	\$ 196,764	\$ 209,286	\$ 12,522	6.4%
<b>Total Expenditures</b>	<b>\$ 16,644,696</b>	<b>\$ 17,174,394</b>	<b>\$ 529,697</b>	<b>3.2%</b>

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**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 \$1,265,896 outlined in the table below:

Designated Reserve Category	Amount	Description
Staff Wages	\$ 247,000	General Staff Salary Reserve
Payroll Taxes	\$ 18,896	Employer-Paid Payroll Tax Reserve
Fund the Retirement Health Benefits Plan	\$ 1,000,000	RHBP Funding
<b>Total Designated Reserves</b>	<b>\$ 1,265,896</b>	

The General Staff Salary Reserve includes payments for general salary increases (GSI's); merit increases; 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 paid out on the salary-related items funded through the General Staff Reserve.

The \$1 million will be used to fund the Retirement Health Benefits Plan (RHBP) which reimburses USU retirees for authorized medical expenses. Earnings from the \$1 million investment will be used to offset retiree medical expenses. Additional investments of \$300,000 are planned each subsequent fiscal year to fund the Retirement Health Benefits Plan.

**Capital Outlay Allocation Proposal**

Capital Outlay, also known as fixed assets, is defined as a single item purchase or project greater than \$5,000 that is used in a productive capacity for more than one year.

We are requesting an allocation for equipment and leasehold improvements totaling \$252,966. Each item has a 10% contingency to manage potential price increases.

**Exhibit 4** list the justifications and narrative for the eight capital outlay items requested in the proposal.

**Major Purchase, Repair, & Maintenance Allocation Proposal**

The funding for these items is the Repair & Maintenance fund administered by the campus on behalf of the USU. This fund is used for purchases and repairs greater than \$100,000.

We are requesting an allocation for six items totaling \$1,965,894. Each item has a 10% contingency to manage potential price increases. We will be increasing the annual transfer amount to the Repair & Replacement Fund from \$2 million to a one-time transfer of \$3 million in 2018-19. The reason is because approximately \$1.5 million of the \$1,965,894 allocation is not included in the 30-year Repair & Replacement Plan<sup>6</sup>.

**Exhibit 5** list the justifications and narratives for each the six items requested in the proposal.

**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

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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 2018-19 allocation proposals as presented.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Debra L. Hammond". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Debra L. Hammond  
Executive Director

A handwritten signature in blue ink, appearing to read "Joseph Illuminate". The signature is cursive and somewhat stylized, with a long horizontal stroke at the end.

Joseph Illuminate  
Associate Director, Accounting & Finance

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**EXHIBIT 1 – OPERATING BUDGET PROPOSAL**

REVENUE	2017-18 6 & 6 Budget	2018-19 Proposed Budget	\$ Variance	% Variance
Student Fees	\$ 14,332,699	\$ 14,729,026	\$ 396,327	2.8%
Food Service Commissions	\$ 94,280	\$ 98,995	\$ 4,715	5.0%
Rental Income	\$ 766,278	\$ 801,004	\$ 34,726	4.5%
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SRC Income	\$ 650,164	\$ 668,157	\$ 17,993	2.8%
Interest Income	\$ 58,814	\$ 58,576	\$ (238)	-0.4%
Grant Revenue	\$ 53,000	\$ 55,600	\$ 2,600	4.9%
Miscellaneous Income	\$ 188,936	\$ 232,828	\$ 43,892	23.2%
<b>Total Revenues</b>	<b>\$ 16,645,663</b>	<b>\$ 17,174,394</b>	<b>\$ 528,731</b>	<b>3.2%</b>
<b>EXPENDITURES</b>				
Staff Salaries	\$ 4,285,059	\$ 4,707,145	\$ 422,086	9.9%
Hourly Wages	\$ 169,331	\$ 144,978	\$ (24,353)	-14.4%
Student Wages	\$ 3,284,232	\$ 3,516,888	\$ 232,657	7.1%
<b>Total Salaries &amp; Wages</b>	<b>\$ 7,738,622</b>	<b>\$ 8,369,011</b>	<b>\$ 630,389</b>	<b>8.1%</b>
Benefits	\$ 800	\$ 800	\$ -	0.0%
Payroll Taxes	\$ 442,931	\$ 457,341	\$ 14,410	3.3%
Workers Compensation	\$ 107,032	\$ 125,142	\$ 18,110	16.9%
Unemployment	\$ -	\$ 19,144	\$ 19,144	-
Insurance Benefits	\$ 820,295	\$ 921,198	\$ 100,903	12.3%
Retirement	\$ 293,312	\$ 351,635	\$ 58,323	19.9%
Post Employment Insurance	\$ 312,283	\$ 302,007	\$ (10,276)	-3.3%
Staff Enrichment Reimbursement	\$ 21,596	\$ 29,650	\$ 8,054	37.3%
<b>Benefits</b>	<b>\$ 1,998,248</b>	<b>\$ 2,206,916</b>	<b>\$ 208,668</b>	<b>10.4%</b>
<b>Total Salaries, Wages &amp; Benefits</b>	<b>\$ 9,736,870</b>	<b>\$ 10,575,927</b>	<b>\$ 839,057</b>	<b>8.6%</b>
Cost of Goods Sold	\$ 19,550	\$ 19,350	\$ (200)	-1.0%
General Operating Expenses	\$ 428,494	\$ 381,030	\$ (47,464)	-11.1%
Supplies & Services	\$ 2,253,192	\$ 1,902,881	\$ (350,310)	-15.5%
Travel	\$ 209,207	\$ 219,196	\$ 9,988	4.8%
Utilities	\$ 909,870	\$ 977,033	\$ 67,163	7.4%
Repairs & Maintenance	\$ 1,954,275	\$ 1,731,993	\$ (222,282)	-11.4%
Fees & Charges	\$ 44,132	\$ 45,161	\$ 1,029	2.3%
Reserves	\$ 610,267	\$ 889,861	\$ 279,594	45.8%
Grants & Scholarships	\$ 63,304	\$ 60,880	\$ (2,424)	-3.8%
Expendable Equipment	\$ 218,772	\$ 161,796	\$ (56,977)	-26.0%
Amortization & Depreciation	\$ 196,764	\$ 209,286	\$ 12,522	6.4%
<b>Total Operating Expenses</b>	<b>\$ 6,907,827</b>	<b>\$ 6,598,467</b>	<b>\$ (309,359)</b>	<b>-4.5%</b>
<b>Total Expenditures</b>	<b>\$ 16,644,696</b>	<b>\$ 17,174,394</b>	<b>\$ 529,698</b>	<b>3.2%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ 967</b>	<b>\$ (0)</b>	<b>\$ (967)</b>	<b>-100%</b>

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**EXHIBIT 2 – FINANCIAL PLAN**

	PROJECTED 2017-18	PROJECTED 2018-19	PROJECTED 2019-20	PROJECTED 2020-21
<b>REVENUE FUND</b>				
Prior Year Net Assets	11,760,312	12,273,649	10,944,954	11,443,653
Transfers in from the USU Operating Fund	0	0	0	0
Transfers in from Repair & Replacement or Construction Funds	0	0	0	0
Student Fee Revenue - Fall/Spring	20,795,193	21,077,840	21,897,120	22,790,880
Student Fee Revenue - Summer	1,130,111	1,078,862	1,098,266	1,140,955
Other	337,913	613,736	600,450	605,437
<b>Subtotal</b>	<b>34,023,529</b>	<b>35,044,087</b>	<b>34,540,790</b>	<b>35,980,924</b>
<b>Less:</b>				
Net Transfer of Student Fees to the Operating Budget	14,332,699	14,729,026	15,763,029	16,493,855
Net Transfer to the Interest & Redemption Fund (IRF)	5,240,208	5,241,583	5,232,208	5,242,708
Net Transfer to Major Repairs & Replacements - Facility Systems	1,966,013	3,000,000	2,000,000	2,000,000
Net Transfer to Major Repairs & Replacements - SRC Equipment	118,534	1,031,477	0	73,851
Chancellor's Office General & Administrative Expenses	92,426	97,047	101,900	106,995
<b>Subtotal</b>	<b>21,749,881</b>	<b>24,099,134</b>	<b>23,097,137</b>	<b>23,917,409</b>
<b>Ending Net Assets</b>	<b>12,273,649</b>	<b>10,944,954</b>	<b>11,443,653</b>	<b>12,063,516</b>
<b>DEBT SERVICE COVERAGE RATIO (DSCR)</b>	<b>1.47</b>	<b>1.44</b>	<b>1.40</b>	<b>1.44</b>
<b>USU OPERATING BUDGET</b>				
Student Fees Transferred In from the Revenue Fund	14,332,699	14,729,026	15,763,029	16,493,855
Income from Operations	2,254,150	2,386,791	2,386,791	2,386,791
Interest Income	58,814	58,577	58,577	58,577
<b>Subtotal - Total Revenue</b>	<b>16,645,663</b>	<b>17,174,394</b>	<b>18,208,397</b>	<b>18,939,223</b>
<b>LESS:</b>				
Operating Expense & Equipment	6,907,825	6,690,467	6,891,181	7,097,917
Salaries	7,738,622	8,277,011	8,778,749	9,120,836
Employee Benefits	1,998,249	2,206,916	2,538,466	2,720,379
<b>Subtotal - Total Expenditures</b>	<b>16,644,696</b>	<b>17,174,394</b>	<b>18,208,397</b>	<b>18,939,133</b>
<b>Net From Operations :</b>	<b>967</b>	<b>0</b>	<b>0</b>	<b>90</b>
Beginning Net Assets	1,892,655	1,893,622	1,893,622	1,893,622
<b>Ending Net Assets</b>	<b>1,893,622</b>	<b>1,893,622</b>	<b>1,893,622</b>	<b>1,893,713</b>
<b>Total Ending Net Assets - Consolidated</b>	<b>14,167,271</b>	<b>12,838,576</b>	<b>13,337,275</b>	<b>13,957,228</b>



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**EXHIBIT 3: ADMINISTRATIVE CONTINGENCIES**

**Administrative Contingency Listing  
2018-19**

Dept	Description	Amount
31010	Furniture for the Games Room	\$ 34,000
31010	Breakdown, move and re-felt the pool tables in the Games Room	\$ 3,500
31070	SRC Program Review Travel Expenses	\$ 4,258
31070	SRC Program Review Consultant Fee	\$ 7,500
31071	Re-finish the SRC Pool Deck	\$ 44,880
31071	SRC Rockwall Storage Frame Refurbishment	\$ 24,000
31071	Intramural Office Furniture	\$ 8,470
31076	Oasis Indoor Furniture	\$ 34,434
31076	Oasis Outdoor Furniture	\$ 21,556
31090	Matador Homecoming Event	\$ 20,000
31250	iPad Pro Computers	\$ 6,200
31350	Meeting Room Scheduling Digital Display Hardware	\$ 13,580
31350	Meeting Room Scheduling Digital Displays (30)	\$ 6,740
31600	Student Fee Referendum-related Expenses	\$ 50,000
31600	Temporary Art Curator	\$ 7,800
33010	AOA Voluntary Employee Beneficiary Association (VEBA) Set Up Fee	\$ 7,500
33040	Replacement of the Plaza del Sol Performance Hall's Portable Risers and Platforms	\$ 27,715
33040	LPA Architects New Project Feasibility Study	\$ 305,840
33040	Audio Visual Cart Replacement	\$ 11,888
	<b>Total</b>	<b>\$ 639,861</b>

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**EXHIBIT 4: CAPITAL OUTLAY ALLOCATION PROPOSAL**

No.	Item Description	Category	Base Cost	Contingency (10%)	Total Cost
1	Fire Curtain Release Mechanism Update & Service (Sightlines #881)	Equipment	\$31,290	\$3,129	\$34,419
2	Compact Hydraulic Shear	Equipment	\$16,996	\$1,700	\$18,696
3	Hydraulic Box and Pan Brake	Equipment	\$26,632	\$2,663	\$29,295
4	Key-Box Intelligent Series Locker	Equipment	\$6,237	\$624	\$6,861
5	Massage Chair Replacement	Equipment	\$26,440	\$2,644	\$29,084
6	Gender Inclusive Restroom - Sol Center	Leasehold	\$39,085	\$3,909	\$42,994
7	Intramural Office Renovation	Leasehold	\$36,400	\$3,640	\$40,040
8	Games Room Renovation	Leasehold	\$46,889	\$4,689	\$51,578
<b>TOTAL</b>			<b>\$229,969</b>	<b>\$22,997</b>	<b>\$252,966</b>

**JUSTIFICATIONS:**

1	The Plaza del Sol Performance Hall - the current release mechanism does not meet current standards and is difficult to operate. The new system will permit manual push button operation releasing the fire curtain in a controlled descent. This will improve facility operations and safety systems.
2	Hydraulic shears are used to <b>cut</b> metal. The Maintenance Shop has continued to increase its metal fabrication production. This work includes metal rails, cabinets, shelves, and custom fabricated racks. The current shear is a small, manual model that is limited to 16 gauge metal with 42 inch width. The hydraulic shear will cut 14 gauge metal up to 80 inches wide which increases the ability to fabricate items using thicker and larger pieces of metal.
3	The hydraulic box and pan brake is used to <b>bend</b> metal. The current hydraulic box and pan brake is non-operational. It has been repaired, but it is a small manual piece of equipment. The repair was an interim step, but it still does not produce the desired bend. Therefore, a new box and pan brake is necessary. The requested model is hydraulic-powered which increases the ability to fabricate items using thicker and larger pieces of metal.
4	This locker system has six compartments which will be used to securely store the Student Recreation Center (SRC) scoreboard remote controls that cost \$600 each. The cabinet can handle up to 500 users (codes with 1-8 characters) and store up to 3,600 events. The locker system is similar to the two Key Watcher systems the USU already has had in place for several years.
5	The Oasis Wellness Center is proposing to purchase (4) four new massage chairs. Three of the four chairs will replace the three current chairs and one additional chair will be purchased to meet the needs of students who requested more chairs in a recent survey.
6	Convert one restroom in the Sol Center to a gender inclusive restroom. The total cost includes signage.
7	There are organizational and programmatic benefits to relocating the Intramural Coordinator to the Intramural office located inside the SRC. The staff member will be more accessible to student employees and student participants who visit the office. The scope of work includes demolition, plumbing, flooring, walls, ceiling & lighting, paint, and carpet.
8	The walls, flooring, lighting, and ceiling tiles no longer match the current USU design standards and need replacement. The space has not received any updates in over eight (8) years.

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**EXHIBIT 5: MAJOR PURCHASE, REPAIR & MAINTENANCE ALLOCATION PROPOSAL**

No.	Item Description	Base Cost	Contingency (10%)	Total Cost
1	Student Recreation Center (SRC) Equipment Replacement	\$1,031,477	\$103,148	\$1,134,625
2	Interior Shell - Floor Replacements (Sightlines #852)	\$159,633	\$15,963	\$175,596
3	Interior Shell - Ceiling Replacements (Sightlines #832)	\$111,484	\$11,148	\$122,632
4	Interior Shell -Wall Replacements (Sightlines #862)	\$125,723	\$12,572	\$138,295
5	Tuepen Lift	\$101,000	\$10,100	\$111,100
6	Outdoor Tables for the Plaza del Sol	\$257,860	\$25,786	\$283,646
<b>TOTAL</b>		<b>\$1,787,177</b>	<b>\$178,718</b>	<b>\$1,965,894</b>
<b>JUSTIFICATIONS:</b>				
1	The SRC is proposing to replace the selectorized strength equipment (equipment with mounted weight plates) and the majority of the cardiovascular equipment. The costs of replacement parts and labor to fix this equipment increases each year so it is recommended to replace this equipment. Warranties for this equipment ended in January 2018 for both the cardiovascular and selectorized equipment. The total USU preferred customer discount is \$219,715. In addition, the vendor's quotations provides an equipment trade-in allowance in the amount of \$60,000.			
2	Replace floors on the second floor of the East Conference Center (ECC) to match the remodeled first floor.			
3	Replace the ceiling on the second floor of the East Conference Center to match the remodeled first floor.			
4	Replace the walls and paint on the second floor of the East Conference Center to match the remodeled first floor.			
5	The Tuepen Lift is a specially designed to be utilized indoors through single wide openings. The lift is needed to access areas of the Student Recreation Center via any equipment currently in the possession of the USU. The current boom lift is only for exterior work and is in very poor condition. The Tuepen Lift can be used both indoors and outdoors. The cost to rent this type of lift costs \$2,200 per day.			
6	Replace 40 outdoor tables that are over 12 years old. LPA consultants, the USU's architectural firm, has recommended the purchase of the Tangent Table 4-seat and 6-seat ensemble from the vendor, Forms & Surfaces. These tables have extruded aluminum slats. The Tangent Ensemble frames are comprised of vandalism-resistant powder coated cast and aluminum. The aluminum is 100% recyclable, and has an extremely high end-of-life intrinsic value. The Tangent Tables will be a combination of 10 four-seat and 30 six seat tables for flexibility and ADA compliance. The price includes an estimate of \$57,200, including contingency, for installation, but does not include the price of providing sun umbrellas for each table. The funding source for the purchase of the umbrellas is the 2018-19 operating budget.			

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**ENDNOTES**

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<sup>1</sup> 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 net 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.

<sup>2</sup> Transfers of student fee revenue to the operating fund has been increasing by an average of 1.5% whereas salaries and operating expenses have been increasing by an average of 4.5% for the following reasons:

- Increase in the minimum wage from \$10.00 per hour to \$15.00 by July 01, 2020 and the requirement to pay sick time to all student assistants in accordance with the city Los Angeles's regulations.
- The increase in professional staffing due workload capacity issues and the continual increase in professional staff benefits costs.
- The addition of the Pride Center, Veterans Resource Center, and the Oasis Wellness Center has increased overall program costs and the costs of departments that provide support to these centers: Accounting & Finance, Administration, Maintenance, Marketing, and Technology Support Services.
- Increase in in costs for utilities and janitorial service.

<sup>3</sup> Designated reserves are approved by the Board of Directors for a specific purpose (usually payroll and employee benefit-related items).

<sup>4</sup> Administrative contingency reserves are defined as allocations for one-time purchases that will not carried over into the subsequent fiscal year's budget.

<sup>5</sup> The fall/spring fee is \$283 and the summer fee is \$167 for 2018-19. The projected fall/spring and summer student headcount for each fiscal year in the financial plan is 38,000 and 6,600 respectively.

<sup>6</sup> The purpose of the annual transfer to the Repair & Replacement Fund is to have financial resources available to replace major building facility systems (e.g. electrical, plumbing, heating, ventilation, and air conditioning) when the useful life of the building facility system has ended.

## 2. Strategic Priorities

**UNIVERSITY STUDENT UNION**  
**California State University, Northridge**  
**2018-19 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 July 2018.
      - B. Identify discrepancies and areas of focus for external review visit by August 2018.
      - C. Host external review program, review visit, October 2018.
      - D. Review external review report and CAS internal program review report and prepare recommendations for potential action April 2019.
      - E. Submit report to USU XD, AVP and VPSA/DOS by June 28, 2019. **(Jimmy/SRC Program Review Team)**
  - **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:** - Review the programming plan defining the scope, schedule and budget for a potential renovation/construction project and determine the feasibility of holding a referendum in 2018-19. **(Debra/Jimmy/ADOS)**
      - **Outcome 1.2.1:** - A decision will be made whether or not a referendum will be held in 2018-19.
        - **Assessment 1.2.1:** Actual timeline for making a decision on the feasibility of a referendum will be compared to projected timeline.
    - **Strategy 1.2.2:** - 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. (Pending decision from Strategy 1.2.1) **(Freddie/Michael/Debra)**

- **Outcome 1.2.2:** - 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 1.2.2:** 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.
  
- **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 researchers in the data mining process to discover the conditions within a college union/student center that impact student learning, student engagement, and student success (e.g. physical space, student employment, programming, campus partnerships, policies, and practices). **(Debra/Sharon)**
    - **Outcome 2.1.1:** -To develop a simplified 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 4 - Staff Development and Well-being:** - The capacity of the Division of Student Affairs to contribute to student and University success is directly linked to the capacity of the staff to perform at a high standard. Therefore, Student Affairs is committed to creating a work environment based upon clear and reasonable expectations, in which performance evaluation is constructive and developmental, that provides opportunity for continuing development of skills and abilities, that recognizes and expresses appreciation for the contributions of individuals and groups, and that encourages and facilitates physical, emotional, interpersonal, career, and spiritual well-being.

- **Goal 4.1:** - To enhance the knowledge, awareness and skills of USU Staff and Student Assistant Employees as it relates to the understanding of cultural differences.
  - **Strategy 4.1.1:** - Create, implement and assess an intersectional and culturally inclusive training program for USU staff and student assistant employees. **(Freddie/ADDI)**
    - **Outcome 4.1.1:** - Training program developed will have a three level approach focused on Identity & Self-Awareness, Diversity Knowledge, and Social Justice Advocacy Skills. The program will be completed and implemented by the end of Spring 2019.
      - **Assessment 4.1.1:** Assessment tool will be created to measure understanding of culture, privilege, and intersectionality and its impact on social justice.
  
- **Goal 4.2:** - To enhance the knowledge, skills and abilities of USU staff supervisors as it relates to providing effective employee supervision.
  - **Strategy 4.2.1:** - Create a three-year plan for the implementation and assessment of a comprehensive training plan for supervisors. **(Kristen)**
    - **Outcome 4.2.1:** - Three-year plan for training program will be completed by the end of Fall semester 2018 for review and comment by the USU Management Team and Board of Directors.
      - **Assessment 4.2.1:** Actual timeline for completion of framework will be compared to projected timeline.
  
- **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 support student readiness for post-college employment.
    - **Strategy 5.2.1:** USU Student Assistant Employees will take the National Association of Student Personnel Administrators (NASPA) Student Unions and Programming Survey. The survey reports student perceptions about 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. **(Sharon)**



- **Outcome 5.2.1:** At least 80% of respondents will agree that the USU work experience contributed to their improvements in each of the developmental areas examined. Data from three academic years will be compared (2016-17, 2017-18, and 2018-19) and findings presented to the Management Team and Board of Directors by June 30, 2019.
  - **Assessment 5.2.1:** - Data collection will occur over four weeks via an online survey. Supervisors will be asked to strongly encourage student employees to complete the survey. Time to complete survey is estimated at 15 minutes.

# 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 09, 2018

**TOPIC:** 2018-19 Capital Outlay Allocation Proposal

**ISSUE:** Recommend Approval the 2018-19 Capital Outlay Allocation Proposal for Approval

**SPONSORING COMMITTEE/DIRECTOR:** Finance Committee

**RECOMMENDED MOTION:** Move to recommend approval of the Capital Outlay Allocation Proposal in the amount of \$252,966.

**FISCAL IMPACT:** \$252,966

**BACKGROUND:**

Capital outlay or fixed assets are defined as a single item with a value greater than \$5,000 that has a useful life of more than one year and can be used in a productive capacity in the USU.

*This item was discussed for a second time at the April 11, 2018 Finance Committee Meeting.*

**ATTACHMENT(S):**

1. 2018-19 Capital Outlay Allocation Proposal

If you have any questions, please contact:

Board Member/Committee Chair: Jazmin Hernandez, Committee Chair  
[jazmin.hernandez.92@my.csun.edu](mailto:jazmin.hernandez.92@my.csun.edu)

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

**University Student Union  
Capital Outlay Allocation Proposal  
2018-19**

No.	Item Description	Category	Base Cost	Contingency (10%)	Total Cost
1	Fire Curtain Release Mechanism Update & Service (Sightlines #881)	Equipment	\$31,290	\$3,129	\$34,419
2	Compact Hydraulic Shear	Equipment	\$16,996	\$1,700	\$18,696
3	Hydraulic Box and Pan Brake	Equipment	\$26,632	\$2,663	\$29,295
4	Key-Box Intelligent Series Locker	Equipment	\$6,237	\$624	\$6,861
5	Massage Chair Replacement	Equipment	\$26,440	\$2,644	\$29,084
6	Gender Inclusive Restroom - Sol Center	Leasehold	\$39,085	\$3,909	\$42,994
7	Intramural Office Renovation	Leasehold	\$36,400	\$3,640	\$40,040
8	Games Room Renovation	Leasehold	\$46,889	\$4,689	\$51,578
<b>TOTAL</b>			<b>\$229,969</b>	<b>\$22,997</b>	<b>\$252,966</b>

**JUSTIFICATIONS:**

1	The Plaza del Sol Performance Hall - the current release mechanism does not meet current standards and is difficult to operate. The new system will permit manual push button operation releasing the fire curtain in a controlled descent. This will improve facility operations and safety systems.
2	Hydraulic shears are used to <b>cut</b> metal. The Maintenance Shop has continued to increase its metal fabrication production. This work includes metal rails, cabinets, shelves, and custom fabricated racks. The current shear is a small, manual model that is limited to 16 gauge metal with 42 inch width. The hydraulic shear will cut 14 gauge metal up to 80 inches wide which increases the ability to fabricate items using thicker and larger pieces of metal.
3	The hydraulic box and pan brake is used to <b>bend</b> metal. The current hydraulic box and pan brake is non-operational. It has been repaired, but it is a small manual piece of equipment. The repair was an interim step, but it still does not produce the desired bend. Therefore, a new box and pan brake is necessary. The requested model is hydraulic-powered which increases the ability to fabricate items using thicker and larger pieces of metal.
4	This locker system has six compartments which will be used to securely store the Student Recreation Center (SRC) scoreboard remote controls that cost \$600 each. The cabinet can handle up to 500 users (codes with 1-8 characters) and store up to 3,600 events. The locker system is similar to the two Key Watcher systems the USU already has had in place for several years.
5	The Oasis Wellness Center is proposing to purchase (4) four new massage chairs. Three of the four chairs will replace the three current chairs and one additional chair will be purchased to meet the needs of students who requested more chairs in a recent survey.
6	Convert one restroom in the Sol Center to a gender inclusive restroom. The total cost includes signage.
7	There are organizational and programmatic benefits to relocating the Intramural Coordinator to the Intramural office located inside the SRC. The staff member will be more accessible to student employees and student participants who visit the office. The scope of work includes demolition, plumbing, flooring, walls, ceiling & lighting, paint, and carpet.
8	The walls, flooring, lighting, and ceiling tiles no longer match the current USU design standards and need replacement. The space has not received any updates in over eight (8) years.

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

**ACTION/DISCUSSION ITEMS COVER SHEET**

ACTION   X   OR DISCUSSION    (PLEASE CHECK ONE)

**MEETING DATE:** May 09, 2018

**TOPIC:** 2018-19 Major Purchases, Repairs, & Replacements Allocation Proposal

**ISSUE:** Recommend approval the 2018-19 Major Purchases, Repairs, & Replacements Allocation Proposal for Approval

**SPONSORING COMMITTEE/DIRECTOR:** Finance Committee

**RECOMMENDED MOTION:** Move to recommend approval of the 2018-19 Major Purchases, Repairs, & Replacements Allocation in the amount of \$1,965,894.

**FISCAL IMPACT:** A \$1,965,894 in the cash balance of the Major Repair & Replacement Fund.

**BACKGROUND:**

Since the April 11, 2018 meeting, an additional \$57,200 (\$52,000 + \$5,200 contingency) was added to Item #6 as a place holder for installation of the outdoor tables for the Plaza del Sol.

*This item was discussed for a second time at the April 11, 2018 Finance Committee meeting.*

**ATTACHMENT(S):**

1. 2018-19 Major Purchases, Repairs, & Replacements Allocation Proposal

If you have any questions, please contact:

Board Member/Committee Chair: Jazmin Hernandez, Committee Chair  
[jazmin.hernandez.92@my.csun.edu](mailto:jazmin.hernandez.92@my.csun.edu)

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

**University Student Union  
Major Purchase, Repair, & Replacement Proposal  
2018-19**

No.	Item Description	Base Cost	Contingency (10%)	Total Cost
1	Student Recreation Center (SRC) Equipment Replacement	\$1,031,477	\$103,148	\$1,134,625
2	Interior Shell - Floor Replacements (Sightlines #852)	\$159,633	\$15,963	\$175,596
3	Interior Shell - Ceiling Replacements (Sightlines #832)	\$111,484	\$11,148	\$122,632
4	Interior Shell -Wall Replacements (Sightlines #862)	\$125,723	\$12,572	\$138,295
5	Tuepen Lift	\$101,000	\$10,100	\$111,100
6	Outdoor Tables for the Plaza del Sol	\$257,860	\$25,786	\$283,646
<b>TOTAL</b>		<b>\$1,787,177</b>	<b>\$178,718</b>	<b>\$1,965,894</b>

**JUSTIFICATIONS:**

1	The SRC is proposing to replace the selectorized strength equipment (equipment with mounted weight plates) and the majority of the cardiovascular equipment. The costs of replacement parts and labor to fix this equipment increases each year so it is recommended to replace this equipment. Warranties for this equipment ended in January 2018 for both the cardiovascular and selectorized equipment. The total USU preferred customer discount is \$219,715. In addition, the vendor's quotations provides an equipment trade-in allowance in the amount of \$60,000.
2	Replace floors on the second floor of the East Conference Center (ECC) to match the remodeled first floor.
3	Replace the ceiling on the second floor of the East Conference Center to match the remodeled first floor.
4	Replace the walls and paint on the second floor of the East Conference Center to match the remodeled first floor.
5	The Tuepen Lift is a specially designed to be utilized indoors through single wide openings. The lift is needed to access areas of the Student Recreation Center via any equipment currently in the possession of the USU. The current boom lift is only for exterior work and is in very poor condition. The Tuepen Lift can be used both indoors and outdoors. The cost to rent this type of lift costs \$2,200 per day.
6	Replace 40 outdoor tables that are over 12 years old. LPA consultants, the USU's architectural firm, has recommended the purchase of the Tangent Table 4-seat and 6-seat ensemble from the vendor, Forms & Surfaces. These tables have extruded aluminum slats. The Tangent Ensemble frames are comprised of vandalism-resistant powder coated cast and aluminum. The aluminum is 100% recyclable, and has an extremely high end-of-life intrinsic value. The Tangent Tables will be a combination of 10 four-seat and 30 six seat tables for flexibility and ADA compliance. The price includes an estimate of \$57,200, including contingency, for installation, but does not include the price of providing sun umbrellas for each table. The funding source for the purchase of the umbrellas is the 2018-19 operating budget.

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

**ACTION/DISCUSSION ITEMS COVER SHEET**

**ACTION   X             OR           DISCUSSION          (PLEASE CHECK ONE)**

**MEETING DATE: May 09, 2018**

**TOPIC: 2018-19 Designated Reserves Allocation Proposal**

**ISSUE: Recommend Approval of the Designated Reserves Allocation Proposal**

**SPONSORING COMMITTEE/DIRECTOR: Finance Committee**

**RECOMMENDED MOTION: Move to recommend approval of the Designated Reserves Allocation Proposal in the amount of \$1,265,896.**

**FISCAL IMPACT: \$1,265,896**

**BACKGROUND: The designated reserves allocation consists of the following items:**

1. General Staff Salary Reserve - \$247,000
  - a. The general staff salary includes general salary increases and merit increases; salary adjustments; potential bonuses; and accrued vacation taken as cash (vacation advances).
2. Employer Paid Payroll Tax Reserve - \$18,896
  - a. 7.65% of the General Staff Salary reserve
3. Retirement Health Benefits Plan Funding (RHBP) - \$1,000,000
  - a. The RHBP provides retirees reimbursement for approved health-care related expenses. This plan was created in 2007, but has never been funded. Funding the plan with \$1,000,000 will generate estimated investment earnings of \$50,000 per year which can be used to offset healthcare-related reimbursements.
  - b. The \$1 million reserve does not increase the overall 2018-19 expenditure budget because the expense has been built up in a liability account in previous fiscal

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

years. The funding source for the RHBP is SWIFT, the Statewide Investment Fund Trust which currently has balance of approximately \$5.4 million.

*This topic was discussed at the April 11, 2018 Finance Committee meeting.*

**ATTACHMENT(S):**

1. 2018-19 Designated Reserves Allocation Proposal

Board Member/Committee Chair: Jazmin Hernandez, Committee Chair  
[jazmin.hernandez.92@my.csun.edu](mailto:jazmin.hernandez.92@my.csun.edu)

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



**University Student Union  
California State University, Northridge  
Designated Reserves Allocation Proposal  
2018-19**

Designated Reserve Category	Amount	Description
Staff Wages	\$ 247,000	General Staff Salary Reserve*
Payroll Taxes	\$ 18,896	Employer-Paid Payroll Tax Reserve**
Fund the Retirement Health Benefits Plan	\$ 1,000,000	RHBP Funding***
<b>Total Reserves</b>	<b>\$ 1,265,896</b>	

*\*The General Staff Salary Reserve includes general salary increases and merit increases; 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.*

*\*\*\*The Retirement Health Benefits Plan (RHBP) provides USU retirees reimbursement for approved healthcare-related expenses. This reserves does not increase the overall 2018-19 expenditure budget because the expense has already been incurred in previous fiscal years.*

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

**ACTION/DISCUSSION ITEMS COVER SHEET**

**ACTION   X        OR      DISCUSSION        (PLEASE CHECK ONE)**

**MEETING DATE:** May 09, 2018

**TOPIC:**                    2018-19 Operating Budget Proposal

**ISSUE:**                    Recommend Approval of the Operating Budget Proposal for the 2018-19  
fiscal year

**SPONSORING COMMITTEE/DIRECTOR:** Finance Committee

**RECOMMENDED MOTIONS:** Move to recommend adoption of the 2018-19 Operating Budget Proposal with projected revenues and expenses of \$17,174,394.

**FISCAL IMPACT:** Authority to expend \$17,174,394 from the operating fund to provide student programs, services, and facilities.

**BACKGROUND:** The review and adoption of the annual Operating Budget Proposal is one of the most important roles of the Board of Directors.

*An overview of the 2018-19 Operating Budget Proposal and Long-Term Financial Plan was presented at the April 11, 2018 Finance Committee meeting.*

**ATTACHMENT(S):**

- 2018-19 Budget Message
- Digital Budget Binder (to be included in a separate email communication)

If you have any questions, please contact:

Board Member/Committee Chair:                    Jazmin Hernandez, Committee Chair  
[jazmin.hernandez.92@my.csun.edu](mailto:jazmin.hernandez.92@my.csun.edu)

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

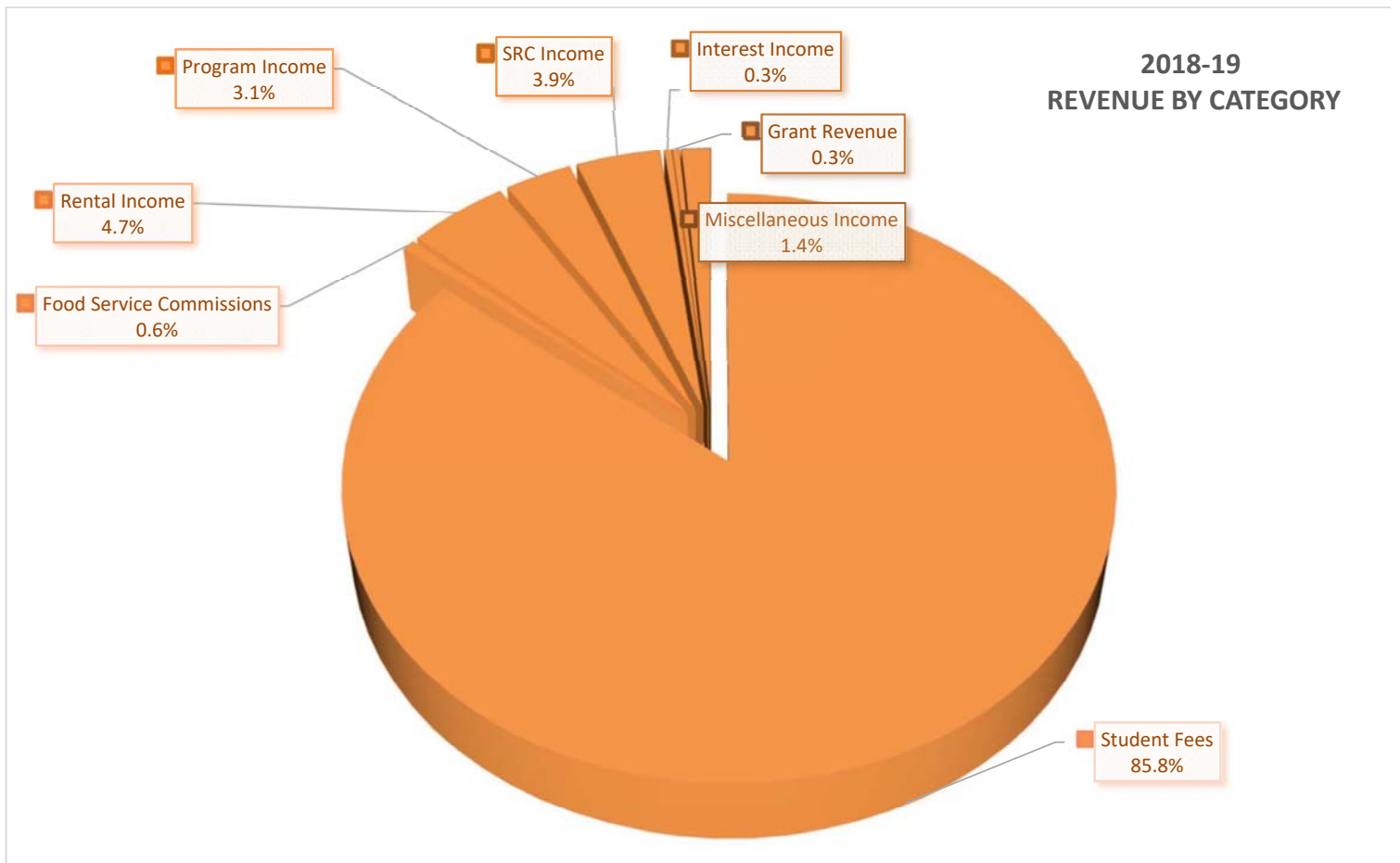


**University Student Union**  
**California State University, Northridge**  
**2018-19 Operating Budget Proposal**  
**Statement of Activities**

REVENUE	2017-18 6 & 6 Budget	2018-19 Proposed Budget	\$ Variance	% Variance
Student Fees	\$ 14,332,699	\$ 14,729,026	\$ 396,327	2.8%
Food Service Commissions	\$ 94,280	\$ 98,995	\$ 4,715	5.0%
Rental Income	\$ 766,278	\$ 801,004	\$ 34,726	4.5%
Program Income	\$ 501,492	\$ 530,208	\$ 28,716	5.7%
SRC Income	\$ 650,164	\$ 668,157	\$ 17,993	2.8%
Interest Income	\$ 58,814	\$ 58,576	\$ (238)	-0.4%
Grant Revenue	\$ 53,000	\$ 55,600	\$ 2,600	4.9%
Miscellaneous Income	\$ 188,936	\$ 232,828	\$ 43,892	23.2%
<b>Total Revenues</b>	<b>\$ 16,645,663</b>	<b>\$ 17,174,394</b>	<b>\$ 528,731</b>	<b>3.2%</b>
<b>EXPENDITURES</b>				
Staff Salaries	\$ 4,285,059	\$ 4,707,145	\$ 422,086	9.9%
Hourly Wages	\$ 169,331	\$ 144,978	\$ (24,353)	-14.4%
Student Wages	\$ 3,284,232	\$ 3,516,888	\$ 232,657	7.1%
<b>Total Salaries &amp; Wages</b>	<b>\$ 7,738,622</b>	<b>\$ 8,369,011</b>	<b>\$ 630,389</b>	<b>8.1%</b>
Benefits	\$ 800	\$ 800	\$ -	0.0%
Payroll Taxes	\$ 442,931	\$ 457,341	\$ 14,410	3.3%
Workers Compensation	\$ 107,032	\$ 125,142	\$ 18,110	16.9%
Unemployment	\$ -	\$ 19,144	\$ 19,144	-
Insurance Benefits	\$ 820,295	\$ 921,198	\$ 100,903	12.3%
Retirement	\$ 293,312	\$ 351,635	\$ 58,323	19.9%
Post Employment Insurance	\$ 312,283	\$ 302,007	\$ (10,276)	-3.3%
Staff Enrichment Reimbursement	\$ 21,596	\$ 29,650	\$ 8,054	37.3%
<b>Benefits</b>	<b>\$ 1,998,248</b>	<b>\$ 2,206,916</b>	<b>\$ 208,668</b>	<b>10.4%</b>
<b>Total Salaries, Wages &amp; Benefits</b>	<b>\$ 9,736,870</b>	<b>\$ 10,575,927</b>	<b>\$ 839,057</b>	<b>8.6%</b>
Cost of Goods Sold	\$ 19,550	\$ 19,350	\$ (200)	-1.0%
General Operating Expenses	\$ 428,494	\$ 381,030	\$ (47,464)	-11.1%
Supplies & Services	\$ 2,253,192	\$ 1,902,881	\$ (350,310)	-15.5%
Travel	\$ 209,207	\$ 219,196	\$ 9,988	4.8%
Utilities	\$ 909,870	\$ 977,033	\$ 67,163	7.4%
Repairs & Maintenance	\$ 1,954,275	\$ 1,731,993	\$ (222,282)	-11.4%
Fees & Charges	\$ 44,132	\$ 45,161	\$ 1,029	2.3%
Reserves	\$ 610,267	\$ 889,861	\$ 279,594	45.8%
Grants & Scholarships	\$ 63,304	\$ 60,880	\$ (2,424)	-3.8%
Expendable Equipment	\$ 218,772	\$ 161,796	\$ (56,977)	-26.0%
Amortization & Depreciation	\$ 196,764	\$ 209,286	\$ 12,522	6.4%
<b>Total Operating Expenses</b>	<b>\$ 6,907,827</b>	<b>\$ 6,598,467</b>	<b>\$ (309,359)</b>	<b>-4.5%</b>
<b>Total Expenditures</b>	<b>\$ 16,644,696</b>	<b>\$ 17,174,394</b>	<b>\$ 529,698</b>	<b>3.2%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ 967</b>	<b>\$ (0)</b>	<b>\$ (967)</b>	<b>-100%</b>

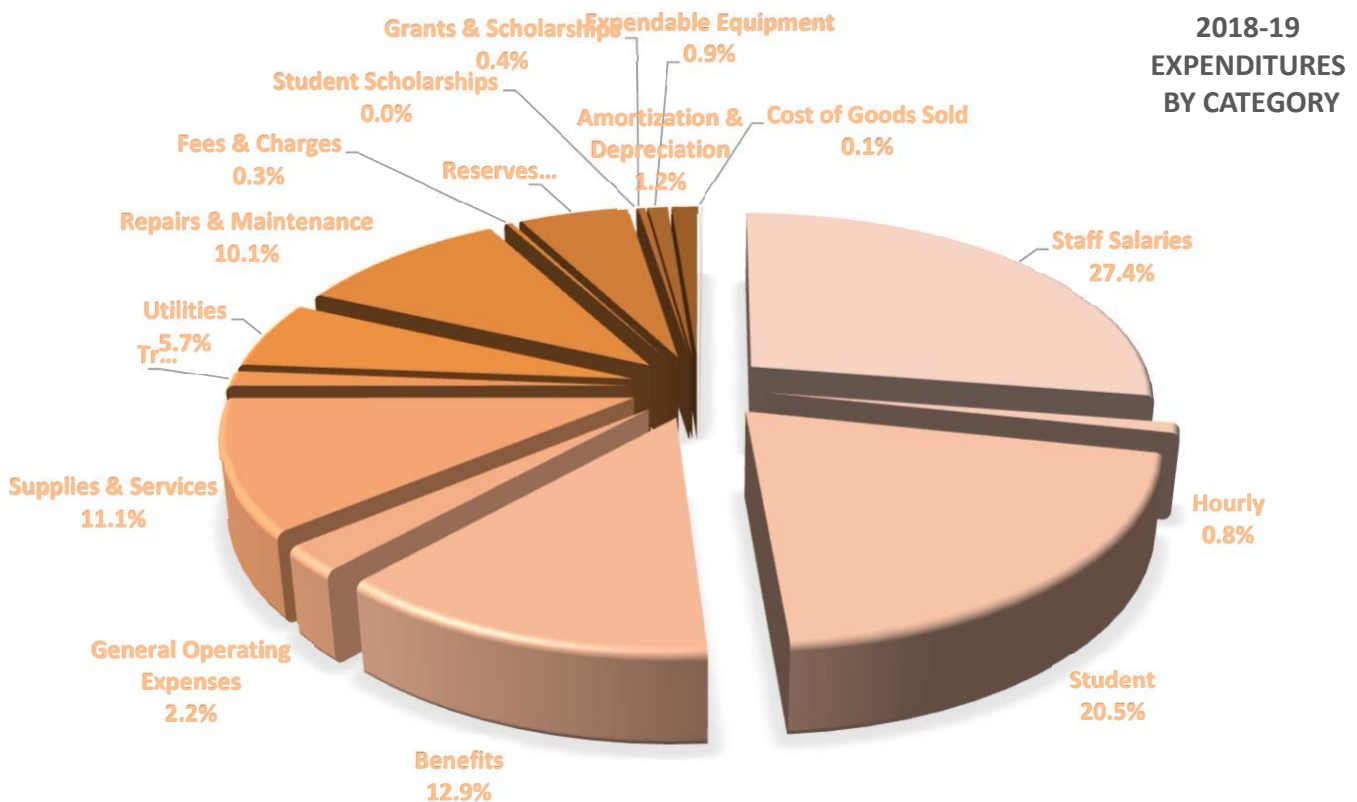
**University Student Union  
2018-19 Operating Budget Proposal  
By Revenue Category**

Revenue Category	2017-18 6 & 6 Budget	2018-19 Proposed Budget	Variance \$	Variance %
Student Fees	\$ 14,332,699	\$ 14,729,026	\$ 396,327	2.8%
Food Service Commissions	\$ 94,280	\$ 98,994	\$ 4,714	5.0%
Rental Income	\$ 766,278	\$ 801,004	\$ 34,726	4.5%
Program Income	\$ 501,492	\$ 530,208	\$ 28,716	5.7%
SRC Income	\$ 650,164	\$ 668,157	\$ 17,993	2.8%
Interest Income	\$ 58,814	\$ 58,576	\$ (238)	-0.4%
Grant Revenue	\$ 53,000	\$ 55,600	\$ 2,600	4.9%
Miscellaneous Income	\$ 188,936	\$ 232,828	\$ 43,892	23.2%
<b>Total Revenues</b>	<b>\$ 16,645,663</b>	<b>\$ 17,174,394</b>	<b>\$ 528,731</b>	<b>3.2%</b>



**University Student Union  
2018-19 Operating Budget Proposal  
By Expenditure Category**

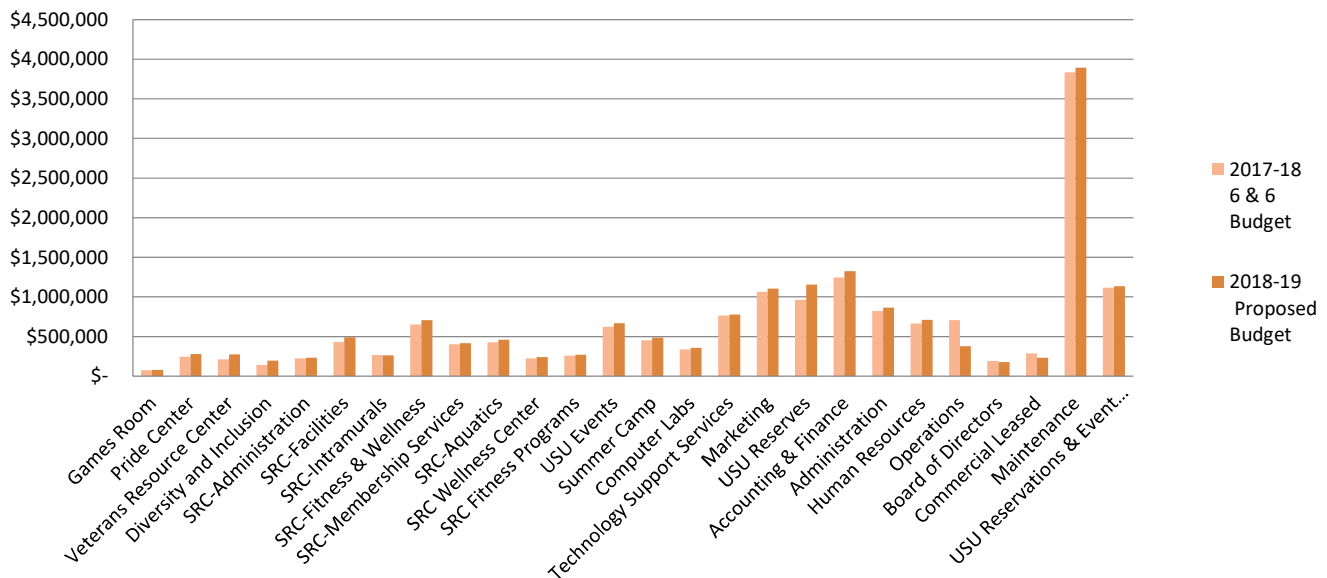
Expenditure Category	2017-18	2018-19	Variance \$	Variance %
	6 & 6 Budget	Proposed Budget		
Cost of Goods Sold	\$ 19,550	\$ 19,350	\$ (200)	-1.0%
Staff Salaries	\$ 4,285,059	\$ 4,707,145	\$ 422,086	9.9%
Hourly	\$ 169,331	\$ 144,978	\$ (24,353)	-14.4%
Student	\$ 3,284,232	\$ 3,516,888	\$ 232,657	7.1%
Benefits	\$ 1,998,248	\$ 2,206,916	\$ 208,668	10.4%
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Fees & Charges	\$ 44,132	\$ 45,161	\$ 1,029	2.3%
Reserves	\$ 610,267	\$ 889,861	\$ 279,594	45.8%
Student Scholarships	\$ -	\$ -	\$ -	-
Grants & Scholarships	\$ 63,304	\$ 60,880	\$ (2,424)	-3.8%
Expendable Equipment	\$ 218,772	\$ 161,796	\$ (56,977)	-26.0%
Amortization & Depreciation	\$ 196,764	\$ 209,286	\$ 12,522	6.4%
<b>Total Expenditures</b>	<b>\$ 16,644,696</b>	<b>\$ 17,174,394</b>	<b>\$ 529,697</b>	<b>3.2%</b>



**University Student Union  
Operating Budget Proposal  
Expenditures by Department**

Department	Description	2017-18 6 & 6 Budget	2018-19 Proposed Budget	\$ Variance	% Variance
31010	Games Room	\$ 73,555	\$ 77,396	\$ 3,841	5.2%
31020	Pride Center	\$ 244,047	\$ 277,212	\$ 33,164	13.6%
31030	Veterans Resource Center	\$ 213,972	\$ 276,252	\$ 62,280	29.1%
31040	Diversity and Inclusion	\$ 141,487	\$ 195,994	\$ 54,507	38.5%
31070	SRC-Administration	\$ 225,415	\$ 230,816	\$ 5,401	2.4%
31071	SRC-Facilities	\$ 431,731	\$ 489,989	\$ 58,258	13.5%
31072	SRC-Intramurals	\$ 267,805	\$ 264,054	\$ (3,751)	-1.4%
31073	SRC-Fitness & Wellness	\$ 653,915	\$ 708,759	\$ 54,844	8.4%
31074	SRC-Membership Services	\$ 401,104	\$ 418,195	\$ 17,091	4.3%
31075	SRC-Aquatics	\$ 429,690	\$ 458,744	\$ 29,054	6.8%
31076	SRC Wellness Center	\$ 225,291	\$ 239,873	\$ 14,582	6.5%
31077	SRC Fitness Programs	\$ 260,279	\$ 272,442	\$ 12,163	4.7%
31090	USU Events	\$ 624,651	\$ 668,123	\$ 43,472	7.0%
31250	Summer Camp	\$ 450,307	\$ 485,929	\$ 35,622	7.9%
31300	Computer Labs	\$ 337,334	\$ 356,765	\$ 19,431	5.8%
31350	Technology Support Services	\$ 767,875	\$ 779,353	\$ 11,478	1.5%
31600	Marketing	\$ 1,065,771	\$ 1,102,276	\$ 36,506	3.4%
32080	USU Reserves	\$ 964,221	\$ 1,155,757	\$ 191,536	19.9%
33010	Accounting & Finance	\$ 1,244,004	\$ 1,322,768	\$ 78,764	6.3%
33020	Administration	\$ 821,391	\$ 865,312	\$ 43,921	5.3%
33030	Human Resources	\$ 664,394	\$ 711,141	\$ 46,747	7.0%
33040	Operations	\$ 707,999	\$ 375,978	\$ (332,021)	-46.9%
33080	Board of Directors	\$ 191,799	\$ 177,771	\$ (14,029)	-7.3%
33200	Commercial Leased	\$ 286,100	\$ 230,997	\$ (55,104)	-19.3%
35030	Maintenance	\$ 3,833,761	\$ 3,895,280	\$ 61,518	1.6%
35050	USU Reservations & Event Services	\$ 1,116,798	\$ 1,137,220	\$ 20,421	1.8%
<b>Total Expenses</b>		<b>\$ 16,644,696</b>	<b>\$ 17,174,394</b>	<b>\$ 529,697</b>	<b>3.2%</b>

**Operating Expenses by Department**







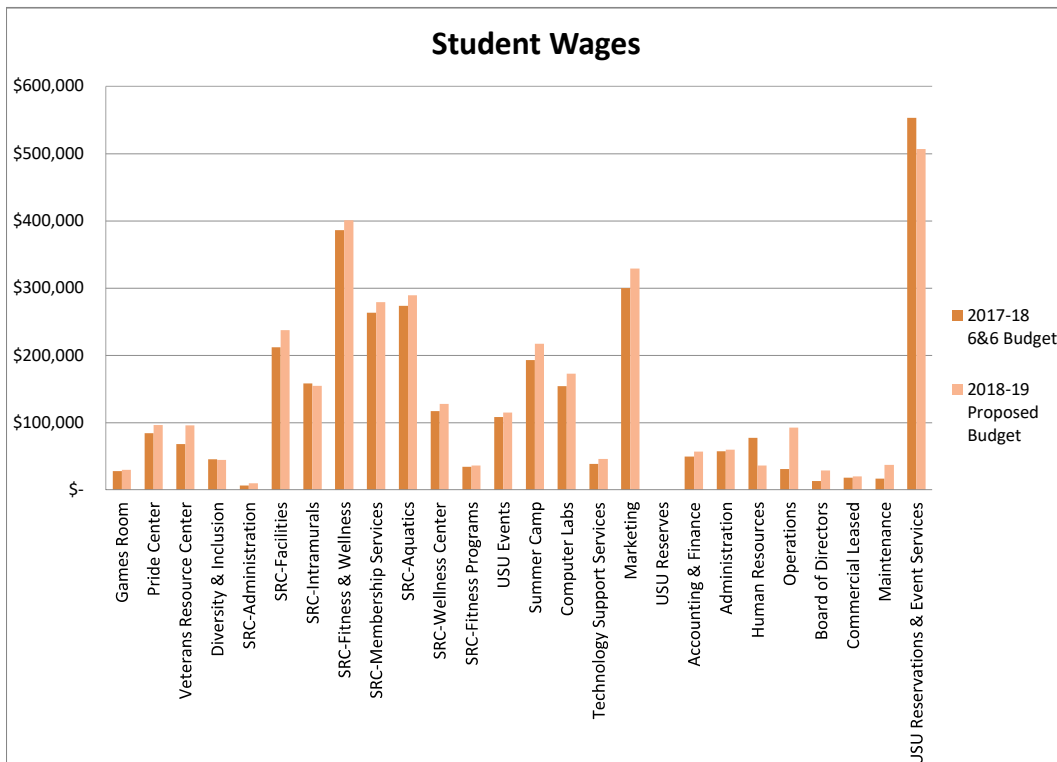


**University Student Union  
Operating Budget Proposal  
Expenditures by Department**

<b>Department</b>	<b>Description</b>	<b>2017-18 6 &amp; 6 Budget</b>	<b>2018-19 Proposed Budget</b>	<b>\$ Variance</b>	<b>% Variance</b>
31010	Games Room	\$ 73,555	\$ 77,396	\$ 3,841	5.2%
31020	Pride Center	\$ 244,047	\$ 277,212	\$ 33,164	13.6%
31030	Veterans Resource Center	\$ 213,972	\$ 276,252	\$ 62,280	29.1%
31040	Diversity and Inclusion	\$ 141,487	\$ 195,994	\$ 54,507	38.5%
31070	SRC-Administration	\$ 225,415	\$ 230,816	\$ 5,401	2.4%
31071	SRC-Facilities	\$ 431,731	\$ 489,989	\$ 58,258	13.5%
31072	SRC-Intramurals	\$ 267,805	\$ 264,054	\$ (3,751)	-1.4%
31073	SRC-Fitness & Wellness	\$ 653,915	\$ 708,759	\$ 54,844	8.4%
31074	SRC-Membership Services	\$ 401,104	\$ 418,195	\$ 17,091	4.3%
31075	SRC-Aquatics	\$ 429,690	\$ 458,744	\$ 29,054	6.8%
31076	SRC Wellness Center	\$ 225,291	\$ 239,873	\$ 14,582	6.5%
31077	SRC Fitness Programs	\$ 260,279	\$ 272,442	\$ 12,163	4.7%
31090	USU Events	\$ 624,651	\$ 668,123	\$ 43,472	7.0%
31250	Summer Camp	\$ 450,307	\$ 485,929	\$ 35,622	7.9%
31300	Computer Labs	\$ 337,334	\$ 356,765	\$ 19,431	5.8%
31350	Technology Support Services	\$ 767,875	\$ 779,353	\$ 11,478	1.5%
31600	Marketing	\$ 1,065,771	\$ 1,102,276	\$ 36,506	3.4%
32080	USU Reserves	\$ 964,221	\$ 1,155,757	\$ 191,536	19.9%
33010	Accounting & Finance	\$ 1,244,004	\$ 1,322,768	\$ 78,764	6.3%
33020	Administration	\$ 821,391	\$ 865,312	\$ 43,921	5.3%
33030	Human Resources	\$ 664,394	\$ 711,141	\$ 46,747	7.0%
33040	Operations	\$ 707,999	\$ 375,978	\$ (332,021)	-46.9%
33080	Board of Directors	\$ 191,799	\$ 177,771	\$ (14,029)	-7.3%
33200	Commercial Leased	\$ 286,100	\$ 230,997	\$ (55,104)	-19.3%
35030	Maintenance	\$ 3,833,761	\$ 3,895,280	\$ 61,518	1.6%
35050	USU Reservations & Event Services	\$ 1,116,798	\$ 1,137,220	\$ 20,421	1.8%
	<b>Total Expenses</b>	<b>\$ 16,644,696</b>	<b>\$ 17,174,394</b>	<b>\$ 529,697</b>	<b>3.2%</b>

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

Dept	Dept Name	2018-19		\$ Variance	% Variance
		2017-18 6&6 Budget	Proposed Budget		
31010	Games Room	\$ 27,883	\$ 29,283	\$ 1,400	5.0%
31020	Pride Center	\$ 84,275	\$ 96,363	\$ 12,088	14.3%
31030	Veterans Resource Center	\$ 67,926	\$ 95,693	\$ 27,767	40.9%
31040	Diversity & Inclusion	\$ 45,034	\$ 44,475	\$ (559)	-1.2%
31070	SRC-Administration	\$ 6,200	\$ 9,540	\$ 3,340	53.9%
31071	SRC-Facilities	\$ 212,016	\$ 237,315	\$ 25,299	11.9%
31072	SRC-Intramurals	\$ 158,402	\$ 154,637	\$ (3,765)	-2.4%
31073	SRC-Fitness & Wellness	\$ 386,163	\$ 400,940	\$ 14,777	3.8%
31074	SRC-Membership Services	\$ 263,238	\$ 278,903	\$ 15,665	6.0%
31075	SRC-Aquatics	\$ 273,663	\$ 289,309	\$ 15,646	5.7%
31076	SRC-Wellness Center	\$ 116,834	\$ 127,862	\$ 11,028	9.4%
31077	SRC-Fitness Programs	\$ 34,198	\$ 36,041	\$ 1,843	5.4%
31090	USU Events	\$ 108,155	\$ 114,575	\$ 6,420	5.9%
31250	Summer Camp	\$ 192,897	\$ 216,956	\$ 24,059	12.5%
31300	Computer Labs	\$ 154,128	\$ 172,680	\$ 18,552	12.0%
31350	Technology Support Services	\$ 38,110	\$ 45,808	\$ 7,698	20.2%
31600	Marketing	\$ 299,685	\$ 329,102	\$ 29,417	9.8%
32080	USU Reserves	\$ -	\$ -	\$ -	-
33010	Accounting & Finance	\$ 49,250	\$ 56,963	\$ 7,713	15.7%
33020	Administration	\$ 57,143	\$ 59,676	\$ 2,533	4.4%
33030	Human Resources	\$ 77,180	\$ 35,873	\$ (41,308)	-53.5%
33040	Operations	\$ 30,750	\$ 92,552	\$ 61,802	201.0%
33080	Board of Directors	\$ 13,024	\$ 28,674	\$ 15,650	120.2%
33200	Commercial Leased	\$ 18,149	\$ 20,007	\$ 1,858	10.2%
35030	Maintenance	\$ 16,605	\$ 36,782	\$ 20,177	121.5%
35050	USU Reservations & Event Services	\$ 553,324	\$ 506,880	\$ (46,444)	-8.4%
<b>Total Student Wages</b>		<b>\$ 3,284,232</b>	<b>\$ 3,516,888</b>	<b>\$ 232,657</b>	<b>7.1%</b>



**University Student Union  
Operating Budget Proposal  
Student Hours & Wages**

<b>Department</b>	<b>Dept Description</b>	<b>Proposed Student Hours</b>	<b>Proposed Student Wages</b>	<b>Avg. Hourly/Rate</b>
31010	Games Room	2,210	\$ 29,283	\$ 13.25
31020	Pride Center	7,138	\$ 96,363	\$ 13.50
31030	Veterans Resource Center	7,057	\$ 95,693	\$ 13.56
31040	Diversity & Inclusion	3,050	\$ 44,475	\$ 14.58
31070	SRC-Administration	720	\$ 9,540	\$ 13.25
31071	SRC-Facilities	17,229	\$ 237,315	\$ 13.77
31072	SRC-Intramurals	11,312	\$ 154,637	\$ 13.67
31073	SRC-Fitness & Wellness	28,659	\$ 400,940	\$ 13.99
31074	SRC-Membership Services	20,364	\$ 278,903	\$ 13.70
31075	SRC-Aquatics	19,105	\$ 289,309	\$ 15.14
31076	SRC-Wellness Center	9,294	\$ 127,862	\$ 13.76
31077	SRC-Fitness Programs	2,576	\$ 36,041	\$ 13.99
31090	USU Events	8,487	\$ 114,575	\$ 13.50
31250	Summer Camp	15,456	\$ 216,956	\$ 14.04
31300	Computer Labs	12,704	\$ 172,680	\$ 13.59
31350	Technology Support Services	3,272	\$ 45,808	\$ 14.00
31600	Marketing	24,450	\$ 329,102	\$ 13.46
33010	Accounting & Finance	4,200	\$ 56,963	\$ 13.56
33020	Administration	4,344	\$ 59,676	\$ 13.74
33030	Human Resources	2,610	\$ 35,873	\$ 13.74
33040	Operations	6,815	\$ 92,552	\$ 13.58
33080	Board of Directors	2,124	\$ 28,674	\$ 13.50
33200	Commercial Leased	1,482	\$ 20,007	\$ 13.50
35030	Maintenance	2,776	\$ 36,782	\$ 13.25
35050	USU Reservations & Event Service	37,289	\$ 506,880	\$ 13.59
<b>Total Student Hours &amp; Wages</b>		<b>254,723</b>	<b>\$ 3,516,888</b>	<b>\$ 13.81</b>