# Budget Binder

2019-20



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# 1. 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 means by which the organization implements its strategic priorities and allocates resources to student programs, services, and facilities. These proposals reflect 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. These proposals represent our continued commitment to living within our means.

We are pleased to present to you the University Student Union's (USU's) 2019-20 Budget Allocation Proposals totaling \$20,960,289. The table below provides a summary of the proposals:

| Budget Allocation Proposal           | Totals           |
|--------------------------------------|------------------|
| Operating Budget                     | \$<br>18,390,945 |
| Capital Outlay                       | \$<br>168,147    |
| Major Purchase, Repair & Replacement | \$<br>2,401,197  |
| Total Allocation Proposals           | \$<br>20,960,289 |

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

#### **Financial Plan**

Our current Financial Plan is shown in **Exhibit 2.** There is only a 1.8% variance in the projected 2019-20 Operating Budget and the Operating Budget Proposal<sup>1</sup>. The Financial Plan assumes passage of the student fee referendum for the USU Renovation Project<sup>2</sup>

A primary Financial Plan strategy is to maintain the Debt Service Coverage Ratio (DSCR) above 1.25<sup>3</sup>. The DSCR is projected to range from 1.33 to 1.40 from 2018-19 to 2021-22.

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 2019-20, 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>4</sup> and Administrative Contingency Reserves<sup>5</sup>. These proposals are also included as part of the Operating Budget Proposal. The details of Administrative Contingency Reserves are included in **Exhibit 3**.

#### Where the Money Comes From (Revenue)

The projected increase in revenue is \$1,258,959 or 7.3%. Student union fees provide 86% of the operating revenue budget. Non-student fee revenue accounts for 14% of the operating revenue budget.

Student fee income is based on the most recent student headcount forecast<sup>6</sup> made available by the campus. Decreases in student headcount would have an adverse impact on student union fees. Unexpected decreases in student fees subsequent to budget approval are managed by realigning expenditures with revenues during quarterly budget reviews. The following table summarizes the dollar and percentage variances in each category:

|                          |    |            | 2019-20          |    |             |            |
|--------------------------|----|------------|------------------|----|-------------|------------|
|                          |    | 2018-19    | Proposed         |    |             |            |
| Revenue Category         | 6  | & 6 Budget | Budget           | 1  | Variance \$ | Variance % |
| Student Fees             | \$ | 14,729,026 | \$<br>15,835,020 | \$ | 1,105,994   | 7.5%       |
| Food Service Commissions | \$ | 78,994     | \$<br>80,880     | \$ | 1,886       | 2.4%       |
| Rental Income            | \$ | 807,329    | \$<br>904,988    | \$ | 97,659      | 12.1%      |
| Program Income           | \$ | 500,238    | \$<br>461,336    | \$ | (38,902)    | -7.8%      |
| SRC Income               | \$ | 668,257    | \$<br>721,948    | \$ | 53,691      | 8.0%       |
| Interest Income          | \$ | 58,576     | \$<br>58,506     | \$ | (70)        | -0.1%      |
| Grant Revenue            | \$ | 55,600     | \$<br>74,000     | \$ | 18,400      | 33.1%      |
| Miscellaneous Income     | \$ | 233,965    | \$<br>254,267    | \$ | 20,302      | 8.7%       |
| <b>Total Revenues</b>    | \$ | 17,131,986 | \$<br>18,390,945 | \$ | 1,258,959   | 7.3%       |

# Where the Money Goes (Expenditures)

The projected increase in expenditures is \$1,258,959 or 7.3%. Salaries & benefits comprise 63% of the expenditure budget and operating expenses comprise 37% of the expenditure budget. The following table summarizes the dollar and percentage variances in each expenditure category:

|                             |    | 2018-19    |    | 2019-20         |    |             |            |
|-----------------------------|----|------------|----|-----------------|----|-------------|------------|
| <b>Expenditure Category</b> | 66 | &6 Budget  | P  | Proposed Budget | 7  | Variance \$ | Variance % |
| Cost of Goods Sold          | \$ | 19,350     | \$ | 18,420          | \$ | (930)       | -4.8%      |
| Staff Salaries              | \$ | 4,677,705  | \$ | 4,945,484       | \$ | 267,779     | 5.7%       |
| Hourly Wages                | \$ | 175,165    | \$ | 158,459         | \$ | (16,706)    | -9.5%      |
| Student Wages               | \$ | 3,486,290  | \$ | 3,892,958       | \$ | 406,668     | 11.7%      |
| Benefits                    | \$ | 2,281,148  | \$ | 2,554,953       | \$ | 273,805     | 12.0%      |
| General Operating Expenses  | \$ | 420,822    | \$ | 381,903         | \$ | (38,920)    | -9.2%      |
| Supplies & Services         | \$ | 2,233,250  | \$ | 1,972,031       | \$ | (261,219)   | -11.7%     |
| Travel                      | \$ | 216,177    | \$ | 255,991         | \$ | 39,814      | 18.4%      |
| Utilities                   | \$ | 900,840    | \$ | 955,691         | \$ | 54,850      | 6.1%       |
| Repairs & Maintenance       | \$ | 1,763,400  | \$ | 1,832,990       | \$ | 69,590      | 3.9%       |
| Fees & Charges              | \$ | 40,188     | \$ | 75,352          | \$ | 35,164      | 87.5%      |
| Reserves                    | \$ | 450,636    | \$ | 902,921         | \$ | 452,285     | 100.4%     |
| Grants & Scholarships       | \$ | 53,726     | \$ | 58,516          | \$ | 4,790       | 8.9%       |
| Expendable Equipment        | \$ | 208,787    | \$ | 165,492         | \$ | (43,296)    | -20.7%     |
| Depreciation & Amortization | \$ | 204,285    | \$ | 214,249         | \$ | 9,964       | 4.9%       |
| Pension Related Charges     | \$ | -          | \$ | 5,537           | \$ | 5,537       | -          |
| Total Expenditures          | \$ | 17,131,770 | \$ | 18,390,945      | \$ | 1,259,175   | 7.3%       |

#### **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 in the USU for more than one year.

We are requesting an allocation for equipment and software totaling \$168,147 which includes a 10% contingency.

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

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

The Major Purchase, Repair & Maintenance fund is administered by the campus on behalf of the USU. This fund is used for major purchases and repairs exceeding a total of \$100,000.

We are requesting an allocation for three items totaling \$2,401,197 which includes a 10% contingency. The annual transfer<sup>7</sup> to the Repair & Replacement Fund for 2019-20 will be \$2 million.

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

#### **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 \$684,196 outlined in the table below:

| Designated Reserve Category                    | I  | Amount  | Description                       |
|--|----|---------|-----------------------------------|
| Staff Wages                                    | \$ | 264,000 | General Staff Salary Reserve      |
| Payroll Taxes                                  | \$ | 20,196  | Employer-Paid Payroll Tax Reserve |
| Retirement Health Benefits Plan (RHBP) Funding | \$ | 400,000 | RHBP Funding                      |
| <b>Total Reserves</b>                          | \$ | 684,196 |                                   |

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 RHBP funding will be deposited in the USU's Voluntary Employees Beneficiary Association (VEBA) account which reimburses USU retirees and spouses/registered domestic partners for authorized medical expenses. Additional investments of approximately \$300,000 into the VEBA are planned for each subsequent fiscal year.

#### Summary

Once adopted 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 2019-20 allocation proposals as presented.

Respectfully Submitted,

Debra L. Hammond Executive Director

Joseph Illuminate

Associate Director, Accounting & Finance

EXHIBIT 1 – OPERATING BUDGET PROPOSAL

|                                  | 2018-19         |    | 2019-20    |    |             |            |
|----------------------------------|-----------------|----|------------|----|-------------|------------|
|                                  | 6 & 6 Projected |    | Proposed   |    |             |            |
| REVENUE                          | Budget          |    | Budget     |    | \$ Variance | % Variance |
| Student Fees                     | \$ 14,729,026   | \$ | 15,835,020 | \$ | 1,105,994   | 7.5%       |
| Food Service Commissions         | \$ 78,994       | \$ | 80,881     | \$ | 1,887       | 2.4%       |
| Rental Income                    | \$ 807,329      | \$ | 904,988    | \$ | 97,659      | 12.1%      |
| Program Income                   | \$ 500,238      | \$ | 461,336    | \$ | (38,902)    | -7.8%      |
| SRC Income                       | \$ 668,257      | \$ | 721,948    | \$ | 53,691      | 8.0%       |
| Interest Income                  | \$ 58,576       | \$ | 58,506     | \$ | (70)        | -0.1%      |
| Grant Revenue                    | \$ 55,600       | \$ | 74,000     | \$ | 18,400      | 33.1%      |
| Miscellaneous Income             | \$ 233,965      | \$ | 254,267    | \$ | 20,302      | 8.7%       |
| <b>Total Revenues</b>            | \$ 17,131,986   | \$ | 18,390,945 | \$ | 1,258,959   | 7.3%       |
| EXPENDITURES                     |                 |    |            |    |             |            |
| Staff Salaries                   | \$ 4,677,705    | \$ | 4,945,484  | \$ | 267,779     | 5.7%       |
| Hourly Wages                     | \$ 175,165      | \$ | 158,459    | \$ | (16,706)    | -9.5%      |
| Student Wages                    | \$ 3,486,290    | \$ | 3,892,958  | \$ | 406,668     | 11.7%      |
| Total Salaries & Wages           | \$ 8,339,160    | \$ | 8,996,901  | \$ | 657,741     | 7.9%       |
| Total Salaries & Wages           | Ψ 0,000,100     | Ψ  | 0,550,501  | Ψ  | 0077711     | 7.570      |
| Benefits                         | \$ 800          | \$ | 800        | \$ |             | 0.0%       |
| Payroll Taxes                    | \$ 494,740      | \$ | 529,307    | \$ | 34,567      | 7.0%       |
| Workers Compensation             | \$ 125,204      | \$ | 180,555    | \$ | 55,350      | 44.2%      |
| Unemployment                     | \$ 20,140       | \$ | 19,039     | \$ | (1,101)     | -5.5%      |
| Insurance Benefits               | \$ 838,134      | \$ | 1,014,257  | \$ | 176,123     | 21.0%      |
| Retirement                       | \$ 368,166      | \$ | 381,783    | \$ | 13,617      | 3.7%       |
| Post Employment Insurance        | \$ 404,313      | \$ | 384,702    | \$ | (19,612)    | -4.9%      |
| Staff Enrichment Reimbursement   | \$ 29,650       | \$ | 44,511     | \$ | 14,861      | 50.1%      |
| Benefits                         | \$ 2,281,148    | \$ | 2,554,953  | \$ | 273,805     | 12.0%      |
|                                  | , ,             |    | , ,        |    | ,           |            |
| Total Salaries, Wages & Benefits | \$ 10,620,308   | \$ | 11,551,854 | \$ | 931,545     | 8.8%       |
| Cost of Goods Sold               | \$ 19,350       | \$ | 18,420     | \$ | (930)       | -4.8%      |
| General Operating Expenses       | \$ 420,822      | \$ | 381,903    | \$ | (38,920)    | -9.2%      |
| Supplies & Services              | \$ 2,233,250    | \$ | 1,972,031  | \$ | (261,219)   | -11.7%     |
| Travel                           | \$ 216,177      | \$ | 255,991    | \$ | 39,814      | 18.4%      |
| Utilities                        | \$ 900,840      | \$ | 955,691    | \$ | 54,850      | 6.1%       |
| Repairs & Maintenance            | \$ 1,763,400    | \$ | 1,832,990  | \$ | 69,590      | 3.9%       |
| Fees & Charges                   | \$ 40,188       | \$ | 75,352     | \$ | 35,164      | 87.5%      |
| Reserves                         | \$ 450,636      | \$ | 902,921    | \$ | 452,285     | 100.4%     |
| Grants & Scholarships            | \$ 53,726       | \$ | 58,516     | \$ | 4,790       | 8.9%       |
| Expendable Equipment             | \$ 208,787      | \$ | 165,492    | \$ | (43,296)    | -20.7%     |
| Depreciation & Amortization      | \$ 204,285      | \$ | 214,249    | \$ | 9,964       | 4.9%       |
| Pension Related Charges          | \$ -            | \$ | 5,537      | \$ | 5,537       | -          |
| <b>Total Operating Expenses</b>  | \$ 6,511,462    | \$ | 6,839,091  | \$ | 327,630     | 5.0%       |
| Total Expenditures               | \$ 17,131,770   | \$ | 18,390,945 | \$ | 1,259,175   | 7.3%       |
| Net Surplus (Deficit)            | \$ 216          | \$ | 0          | \$ | (216)       | -100%      |

Note: "6 & 6" means there is six months of actual data and six months of projected data

# EXHIBIT 2 – FINANCIAL PLAN

| System Pro Forma   |                 | 0<br>2018-2019         |          | 1<br>2019-2020         |                 | 2<br>2020-2021               |          | 3<br>2021-2022         |
|--|-----------------|------------------------|----------|------------------------|-----------------|------------------------------|----------|------------------------|
| Prior Net Assets   | \$              | 12,858,437             | \$       | 12,459,706             | \$              | 12,771,258                   | \$       | 10,347,837             |
| Transfers-In to the Revenue Fund   |                 |                        |          |                        |                 |                              |          |                        |
| Prior Year Net Assets  | \$              |                        | \$       |                        | \$              | 12,771,258                   | \$       | 10,347,837             |
| Student Fee Revenue - Fall/Spring  | \$              | 20,854,859             | \$       | 21,320,880             | \$              |                              | \$       | 22,553,720             |
| Student Fee Revenue - Summer   | \$              | 1,078,862              |          | 1,098,266              |                 | 1,140,955                    |          | 1,187,525              |
| Transfer-In from the Major Repair & Replacement Fund                                   | \$              | 400.504                | \$       | 404 507                | \$              | 9,000,000                    |          | 400.470                |
| Interest Income  | \$              | 128,584                | \$       | 124,597                | \$              | 127,713                      |          | 103,478                |
| Build America Bonds (BAB) Interest Subsidy  Subtotal: Transfers-In to the Revenue Fund | \$<br><b>\$</b> | 632,176<br>35,552,918  | \$<br>\$ | 632,176<br>35,635,625  | \$<br><b>\$</b> | 632,176<br><b>45,863,222</b> | \$<br>\$ | 632,176<br>34,824,736  |
| Transfers-Out from the Revenue Fund  |                 |                        |          |                        |                 |                              |          |                        |
| Operating Budget (Student Fees)  | \$              | 14,784,884             | \$       | 15,563,411             | \$              | 16,128,016                   | \$       | 16,507,977             |
| Existing Debt Service  | \$              | 5,241,583              | \$       | 5,232,208              | \$              | 5,242,708                    | \$       | 5,251,208              |
| New Debt Service   | \$              | -                      | \$       | -                      | \$              | -                            | \$       | -                      |
| Major R&R - Facility Systems   | \$              | 3,000,000              | \$       | 2,000,000              | \$              | 2,000,000                    | \$       | 2,000,000              |
| Student Recreation Center Equipment Replacement  | \$              | -                      | \$       | -                      | \$              | 73,851                       | \$       | 86,132                 |
| New Project Reserve - Transfers to the Construction Fund                               | \$              | -                      | \$       | -                      | \$              | 12,000,000                   | \$       | 6,000,000              |
| Chancellor's Office General & Admin Expenses   | \$              | 66,745                 | \$       | 68,747                 | \$              | 70,810                       | \$       | 72,934                 |
| Other  | \$              | -                      | \$       | -                      | \$              | -                            | \$       | -                      |
| Subtotal: Transfers-Out from the Revenue Fund  | \$              | 23,093,212             | \$       | 22,864,367             | \$              | 35,515,385                   | \$       | 29,918,251             |
| Ending Net Assets - Revenue Fund   | \$              | 12,459,706             | \$       | 12,771,258             | \$              | 10,347,837                   | \$       | 4,906,485              |
| Debt Service Coverage Ratio (DSCR) <sup>2</sup>  |                 | 1.39                   |          | 1.33                   |                 | 1.40                         |          | 1.40                   |
| USU Operating Fund Revenues  |                 |                        |          |                        |                 |                              |          |                        |
| Transfer-In from the Revenue Fund <sup>3</sup>   | \$              | 14,784,884             | \$       | 15,563,411             | \$              | 16,128,016                   | \$       | 16,507,977             |
| Income from Operations   | \$              | 2,386,792              | \$       | 2,434,528              | \$              | 2,483,218                    | \$       | 2,532,883              |
| Interest Income  | \$              | 58,576                 | \$       | 59,748                 | \$              | 60,942                       | \$       | 62,161                 |
| Total Operating Revenue Fund   | \$              | 17,230,252             | \$       | 18,057,686             | \$              | 18,672,177                   | \$       | 19,103,021             |
| USU Operating Fund Expenditures  |                 | 1707.415               |          | 4.000.000              |                 | F 44F 004                    |          | F 000 474              |
| Staff Salaries   | \$              | 4,707,145              | \$       | 4,966,039              | \$              | , ,                          | \$       | 5,268,471              |
| Hourly Wages   | \$              | 144,978                |          | 149,327                |                 | 153,807                      |          | 158,421                |
| Student Assistant Wages<br>Benefits  | \$              | 3,516,887              |          | 3,771,611              | \$              | 3,962,654                    |          | 3,982,467              |
| Retirement Health Benefits Plan  | \$<br>\$        | 1,882,858<br>404,939   |          | 1,986,416<br>387,872   | \$              | 2,046,008<br>394,374         |          | 2,107,388<br>375,950   |
| Cost of Goods Sold   | \$              | 19,350                 | \$<br>\$ | 19,931                 | \$              | 20,528                       |          | 21,144                 |
| General Operating Expenses   | \$              | 381.030                | Š        | 392,461                | \$              | 404,235                      | \$       | 416,362                |
| Supplies & Services  | \$              | 1,902,881              | Š        | 1,959,967              | \$              | 2,018,766                    | Š        | 2,079,329              |
| Travel   | \$              | 219,196                | Š        | 225,772                | \$              | 232,545                      | Š        | 239,521                |
| Utilities  | \$              | 977,033                |          | 1,006,344              |                 | 1,036,534                    |          | 1,067,630              |
| Repair & Maintenance   | \$              | 1,731,993              |          | 1,783,953              |                 | 1,837,471                    |          | 1,892,596              |
| Fees & Charges   | \$              | 45,161                 |          | 46,516                 |                 | 47,911                       |          | 49,349                 |
| Reserves   | \$              | 889,861                |          | 916,557                |                 | 944,054                      |          | 972,375                |
| Grants & Scholarships  | \$              | 60,880                 |          | 62,706                 | \$              | 64,588                       | \$       | 66,525                 |
| Expendable Equipment   | \$              | 161,796                | \$       | 166,650                | \$              | 171,649                      | \$       | 176,799                |
| Depreciation & Amortization  | \$              | 209,286                | \$       | 215,565                | \$              | 222,032                      | \$       | 228,692                |
| Pension Related Charges  | \$              | (25,022)               | \$       | -                      | \$              | -                            | \$       | -                      |
| Total Operating Expenditures   | \$              | 17,230,252             | \$       | 18,057,686             | \$              | 18,672,177                   | \$       | 19,103,021             |
|  |                 |                        |          |                        |                 |                              |          |                        |
| Net from Operations <sup>2</sup>   | \$              | -                      | \$       | -                      | \$              | -                            | \$       | -                      |
| Net from Operations <sup>2</sup> Beginning Net Assets - Operating Fund                 | \$              | 2,021,745              |          | 2,021,745              |                 | 2,021,745                    |          | 2,021,745              |
| •  |                 | 2,021,745<br>2,021,745 | \$       | 2,021,745<br>2,021,745 | \$              | 2,021,745<br>2,021,745       | \$       | 2,021,745<br>2,021,745 |

### **EXHIBIT 3: ADMINISTRATIVE CONTINGENCIES**

| Dept  | Description   | Amount        |
|-------|---|---------------|
| 33010 | Common Financial System (CFS) Conversion Cost   | \$<br>104,065 |
| 33040 | Re-upholster Couches and Furniture in the Sol Center and East Conference Center         | \$<br>81,000  |
| 35050 | East Conference Center Wood Tables (6 X 18)   | \$<br>70,000  |
| 31600 | Post-Referendum USU Marketing Expenses/USU Facilities Branding Campaign Update Expenses | \$<br>50,000  |
| 31350 | Mac Computer Replacements for the Marketing Department                                  | \$<br>47,846  |
| 31350 | Union-wide CCTV Upgrade (Outdoor Cameras)   | \$<br>43,328  |
| 31010 | New Furniture for the Games Rooms   | \$<br>37,400  |
| 31073 | Weighted Plates for SRC Strength Equipment  | \$<br>36,410  |
| 31350 | Surface Pro Laptop Replacement  | \$<br>23,121  |
| 31350 | Digital Room Scheduling (Network Cabling and Pathways Installation)                     | \$<br>22,617  |
| 35050 | Grand Salon Drapes  | \$<br>21,784  |
| 31350 | Union-wide CCTV Upgrade (Indoor Cameras)  | \$<br>19,026  |
| 31350 | Computer Lab Printer Replacement  | \$<br>17,436  |
| 31350 | Oasis (Point N Click) Desktop Computers with Articulating Arm                           | \$<br>12,648  |
| 33030 | Part-Time Temporary Emergency Hire (Recruitment)  | \$<br>12,350  |
| 33080 | Proposed Committee Member Scholarships  | \$<br>12,000  |
| 33040 | Northridge Center (NRC) Theatre Partition Replacement                                   | \$<br>11,000  |
| 31350 | Union-wide CCTV Upgrade (Recorder)  | \$<br>8,831   |
| 33010 | Concur Consulting Services (Axosnet)  | \$<br>6,000   |
| 31075 | Re-configure the Aquatics Office to create Additional Work Space (includes Furniture)   | \$<br>5,000   |
| 31350 | Oasis (Point N Click) Desktop Computers Wall Mount Bracket                              | \$<br>3,692   |
| 31010 | Games Room Pool Table Breakdown, Move and Re-felt                                       | \$<br>3,500   |
| 31071 | EMS Training for SRC Staff  | \$<br>3,500   |
| 33030 | Recruitment Services  | \$<br>3,500   |
| 33010 | The Ryding Company - 403 (b) Plan Restatement   | \$<br>1,500   |
| 33030 | Renegotiated Campus Human Resources MOU (Savings)                                       | \$<br>(4,633) |
|       | TOTAL   | \$<br>652,921 |

### **EXHIBIT 4: CAPITAL OUTLAY ALLOCATION PROPOSAL**

the overall accuracy and timeliness of student organization data in EMS.

|     |  |   | /  | /  | 86 /   |
|-----|--|---|--|--|--|
|     |  |   | 8 ase Co.  | in St.   | Control Sole of Sole o |
| Vo. | Item Description   | Category  | \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \  | / or   | / Logo   |
|     |  |   |  |  |  |
| 1   | Carryall 500 Club Car  | Equipment   | \$12,000   | \$1,200  | \$13,200   |
| 2   | Carryall 700 Club Car  | Equipment   | \$34,000   | \$3,400  | \$37,400   |
| 3   | Villager 6 Club Car  | Equipment   | \$30,000   | \$3,000  | \$33,000   |
| 4   | Games Room Audio Visual System   | Equipment   | \$13,361   | \$1,336  | \$14,697   |
| 5   | Plaza del Sol Performance Hall Moving Lights Replacement (8 Lights)  | Equipment   | \$55,000   | \$5,500  | \$60,500   |
| 6   | MataSync Integration to Event Management System  | Software  | \$8,500  | \$850  | \$9,350  |
|     | TOTAL  |   | \$152,861  | \$15.286   | \$168 147  |
| U   | TIFICATIONS:   |   | \$132,001  | \$13,200   | J100,147   |
| _   | elements. Estimated cost with the additional features is estimated to be \$12,   |   |  |  |  |
|     | tires are not compatible with use on the SRC turf field or any landscaped area   | , and the narrow  | bed limits the   | e equipment  | that can be  |
| 2   |  | , and the narrow<br>each cart. The b<br>of \$17,000 each v  | bed limits the<br>base price star<br>with additiona  | e equipment<br>ts at \$12,35:  | that can be<br>1. Properly   |
| 3   | tires are not compatible with use on the SRC turf field or any landscaped area<br>carried and secured. This request is to replace two carts at a cost \$17,000 for<br>equipped carts were purchased by Student Housing 18 months ago at a cost of  | , and the narrow<br>each cart. The b<br>of \$17,000 each v<br>at includes the sa<br>for general use b<br>vents staffs for se<br>nd the other is e   | bed limits the<br>base price star<br>vith additiona<br>les tax.<br>y USU staff. Ti<br>etting up A-Fra<br>lectric-operat  | e equipment<br>ts at \$12,35:<br>I accessories<br>hese carts warmes, Carpored. The reco  | that can be 1. Properly such as ould replace ol Karaoke, mmendation  |
|     | tires are not compatible with use on the SRC turf field or any landscaped area carried and secured. This request is to replace two carts at a cost \$17,000 for equipped carts were purchased by Student Housing 18 months ago at a cost of ladder racks, cabs to protect against weather, and tool racks. The \$17,000 cost in the second process of the second p   | , and the narrow each cart. The b of \$17,000 each v of includes the sa for general use b vents staffs for se nd the other is e \$11,329. Adding or the projector v of the Barco F80-C  | bed limits the base price star with additional les tax.  y USU staff. Tilting up A-Fralectric-operate a windshield awas not replaced and installe [7]. This unit is  | e equipment<br>ts at \$12,35:<br>I accessories<br>hese carts warmes, Carpo<br>ed. The reco<br>as an additio<br>ed. As part of<br>d in a manne<br>bright enou   | that can be 1. Properly such as  ould replace of Karaoke, mmendation nal accessory of the past er that would gh to   |
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# EXHIBIT 5: MAJOR PURCHASE, REPAIR & MAINTENANCE ALLOCATION PROPOSAL

|  | india of this out i excellingly the initial time in the time.  | ······································    |                              |  |                  |  |  |  |
|--|--|---|------------------------------|--|------------------|--|--|--|
| No.  | Item Description   | Asse Cost                                 | Omines                       | 150) PEDO 1                            | h 30. kear plan; |  |  |  |
|  |  |   |                              |  |                  |  |  |  |
| 1  | East Conference Center (ECC) Renovation (Various Sightlines Projects)  | \$1,663,436                               | \$166,344                    | \$ 1,829,780                           | Υ                |  |  |  |
|  |  |   |                              |  |                  |  |  |  |
| 2  | East Conference Center (ECC) Meeting Room Chair Purchase (1100 Chairs)   | \$310,213                                 | \$31,021                     | \$341,234                              | N                |  |  |  |
|  |  |   |                              |  |                  |  |  |  |
| 3  | SRC Front Desk Turnstiles Replacement (Sightlines #1010)   | \$209,257                                 | \$20,926                     | \$230,183                              | Υ                |  |  |  |
|  |  |   |                              |  |                  |  |  |  |
|  | TOTAL  | \$2,182,906                               | \$218,291                    | \$2,401,197                            |                  |  |  |  |
| UST  | TFICATIONS:  |   |                              |  |                  |  |  |  |
| 1  | #'s 202, 740, 741, 832, 842, 843, 852, 862, 1007, 1070 and 1077. The East Confere student fee referendum, and the second floor has not been modified from its orig the lighting and air conditioning systems, flooring, doors, wall finishes, ceiling tiles the first floor that was constructed four years ago. This project would complete the perform anything other than routine maintenance for the foreseeable future. | inal construction i<br>, and various roon | n 1994. This<br>n technologi | project would up<br>es to be consister | odate<br>nt with |  |  |  |
| Currently the USU utilizes two different styles of chairs in the indoor event and meeting spaces. The chairs featured in the Northridge Center, Southwest Addition, and Grand Salon were purchased in Summer 2016. The recommendation is to replace the remaining chairs in the facility with the stock which matches the chairs used in Northridge Center, Grand Salon, and Southwest Addition. Although the chairs utilized in the East Conference Center were recently purchased with the renovation of the 1st floor in 2014, they need replacement because they have aged drastically. This aging is clearly visible to our guests who use these chairs. Additionally, the design of the current ECC chairs has caused damage to meeting rooms due to an edge on the metal frame that goes above and back of the chair. The goal is to give the USU a consistent look throughout its meeting and event spaces. This quoted price is given under the TCPN/NIPA contract price that was used for the previous chair purchase. |  |   |                              |  |                  |  |  |  |
| _  | Replace existing turnstiles with a new turnstile product at the SRC front desk. Sco  | oe of work include                        | s general co                 | nditions, demoliti                     | ion,             |  |  |  |
|  | concrete, electrical and data, and installation of new product. The purpose of this  |   | _                            |  | <b>I</b>         |  |  |  |
| 3  | lanes which would need less maintenance than the existing turnstiles. Currently,   | the Maintenance (                         | Department                   | is spending rough                      | nly 48           |  |  |  |
|  | hours per year on repairs for the turnstiles. Additionally, the new turnstile option   | would allow traffi                        | c to go in an                | d out of all three                     | lanes,           |  |  |  |
|  | decreasing wait time for access.   |   |                              |  |                  |  |  |  |

Note: Sightlines is consultant who developed the USU's 30-year Repair & Replacement Plan. Each Project in the Plan is assigned a Project number.

#### **ENDNOTES**

The largest proposed contingency is for \$104,065 to integrate the USU's accounting system with CSUN's accounting system to provide a single database to improve reporting, reduce effort in consolidating data, share solutions to production issues, and streamline support and maintenance. There are also significant proposed contingencies for furniture, re-upholstering, indoor and outdoor cameras, computers, and post-referendum expenses.

6 The 2019-20 fall/spring fee is \$294 and the corresponding summer fee is \$170. The projected fall/spring and summer student headcount for each fiscal year in the financial plan is 36,260 and 6,468 respectively.

<sup>&</sup>lt;sup>1</sup> The projected Operating Budget in the Financial Plan is \$18,057,686. The 2018-19 Operating Budget Proposal is \$18,390,945. The variance is \$333,259 or 1.8%.

<sup>&</sup>lt;sup>2</sup> The University Student Union (USU) is proposing a renovation and expansion project that will include the construction of a new 79,800 square foot facility and 49,900 square feet of renovated space. The new facility will include increased lounge and study spaces, outdoor shaded seating, enhanced food options, event and meeting spaces, entertainment & gaming spaces and a center for unity, race, intersectionality, and social and environmental justice. The renovation will include updating USU indoor and outdoor areas, meeting rooms, lounge and study spaces, and will enhance the student experience by centralizing student services and improving clubs and organizations' spaces. This new heart of the campus will have a positive impact on student success and enhance the quality of life on campus for students.

<sup>&</sup>lt;sup>3</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>&</sup>lt;sup>4</sup> Designated reserves are approved by the Board of Directors for a specific purpose (usually payroll and employee benefit-related items).

<sup>&</sup>lt;sup>5</sup> Administrative contingency reserves are defined as allocations for one-time purchases that will not be carried over into the subsequent fiscal year's budget.

<sup>&</sup>lt;sup>7</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

#### 2019-20 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: To offer a comprehensive campus recreation program that assists in student satisfaction and contributes to student persistence to graduation.
    - Strategy 1.1.1: Develop short- and long-range plans and a prioritization of the Student Recreation Center (SRC) program review recommendations. (Jimmy/SRC Program Review Team)
      - Outcome1.1.1: Complete the SRC Program Review analysis and prioritized action plan by June 1, 2020.
        - Assessment 1.1.1: Compare actual dates of the SRC Program Review analysis project's milestones to the forecasted timeline. An analysis of the percentage of tasks completed by their due dates for both the analysis project and the action plan by June 1, 2020.
  - 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: Complete the required steps outlined by the campus and Chancellor's Office to initiate the USU's renovation and expansion project, and secure the design contract based upon the construction delivery method selected. (Debra/Jimmy/Jeremy)
      - Outcome 1.2.1: Complete California Environmental Quality Act (CEQA) requirements, CSU required project approvals, and award the design contract by December 20, 2019.
        - Assessment 1.2.1: Compare the actual completion of the CEQA and CSU requirements, and the date of the awarding of the design contract with forecasted timelines. Analyze the percentage of tasks completed by their due dates by June 30, 2020.
- 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 determine how USU training, development and employment opportunities contribute to the professional development, university engagement and persistence to graduation of our Student Assistant Employees.
  - Strategy 2.1: Assess Student Assistant Employees about their USU employment experience as a part of their departure procedure from the company. (Sharon)
    - Outcome 2.1: Present the Management Team with survey findings by June 15, 2020 that include improvement opportunities for consideration.
      - Assessment 2.1: Distribute the USU Exit Survey link a 24-question, voluntary, online survey to departing student employees.
- 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 as it relates to the understanding of cultural differences, diversity and inclusion and then to have staff assist student employees with learning and managing diversity and intersectionality in the workplace.
    - Strategy 4.1.1: Implement, assess, and modify (as needed), the first of a three-year plan, which includes an intersectional and culturally inclusive training program for USU staff, SAEs and the Board of Directors. (Freddie)
      - Outcome 4.1.1: Complete the first-year, four-level training and present findings to the Management Team by June 30, 2020. The first-year program addresses: (1) Identity & Self-Awareness, (2) Diversity Knowledge, (3) Social Justice Advocacy Skills, and (4) Practice. The program includes training modules, collaborative events, workshops and resources. All levels of the program will be implemented throughout the year.
        - Assessment 4.1.1: Distribute to trainees an assessment that measures understanding of cultural diversity, validation, power, privilege, inclusion, intersectionality, equity, and social justice principles.
  - 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: Provide one major supervisor training per semester as outlined in the USU Professional Development Program for Supervisors. (Kristen)

- Outcome 4.2.1: Complete two trainings by May 31, 2020.
  - **Assessment 4.2.1:** Distribute assessments following each training to evaluate knowledge, understanding and program effectiveness.
- 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 5.1.1: 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, teamwork, organizational skills, transferable career skills, skills relevant to academic majors, and skills to be used after graduation. (Sharon)
      - Outcome 5.1.1: 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 (2017-18, 2018-19 and 2019-20) and presented to the Management Team and Board of Directors by June 15, 2020.
        - **Assessment 5.1.1:** Launch the 15-minute online survey during the spring 2020 semester.
  - SA Priority 6: Technology Advancement Student Affairs will utilize technology to improve access to information, facilitate access to business processes from anywhere and at any time, create opportunities for program and service delivery, and to engage students in learning opportunities.
    - Goal 6.1: To migrate to a single database for housing all campus financial information in order to improve reporting, reduce effort in consolidating data, share solutions to production issues, and streamline support and maintenance.
      - Strategy 6.1: Transition from the USU's current PeopleSoft accounting software to the Common Financial System (CFS) (Joe/Accounting & Finance)
        - Outcome 6.1: Complete the implementation of CFS by June 30, 2020.
          - **Assessment 6.1:** Compare the actual implementation date of the CFS with the projected implementation date.

# 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 0                                     | 9, 2019    |                        |                                      |     |
| TOPIC: 2019-20 Capital Ou                               | ıtlay Allo | ocation Proposal       |                                      |     |
| <b>ISSUE:</b> Approval of the 201                       | 9-20 Cap   | oital Outlay Allocatio | on Proposal                          |     |
| SPONSORING COMMITT                                      | ΓEE/DIR    | RECTOR: Finance C      | Committee                            |     |
| <b>RECOMMENDED MOTIO</b> Proposal in the amount of \$10 |            | ve to recommend app    | proval of the Capital Outlay Allocat | ion |
| FISCAL IMPACT: \$168,14                                 | 17         |                        |                                      |     |

#### **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. The Capital Outlay Allocation Proposal is separate from the Operating Budget Proposal.

This item was discussed at the March 07, 2019 Finance Committee meeting.

#### **ATTACHMENT(S):**

1. 2019-20 Capital Outlay Allocation Proposal

If you have any questions, please contact:

Board Member/Committee Chair: <u>Jesus Suarez, Committee Chair</u>

jesus.suarez.509@my.csun.edu

Asima Rahman, Committee Co-Chair asima.rahman.907@my.csun.edu

Staff Member: Joe Illuminate, Associate Director, USU A&F

joe.illuminate@csun.edu; x6492

# **University Student Union Capital Outlay Allocation Proposal**

|     | 2019-20  | •               |               |               |               |
|-----|--|-----------------|---------------|---------------|---------------|
| No  | Item Description   | Category        | Solve Co.     |               | 150/Page 170% |
|     | ·  |                 |               |               |               |
| 1   | Carryall 500 Club Car  | Equipment       | \$12,000      | \$1,200       | \$13,200      |
|     | a Harasal I a  |                 | 40.4.000      | 40.400        | 407.400       |
| 2   | Carryall 700 Club Car  | Equipment       | \$34,000      | \$3,400       | \$37,400      |
| 3   | Villager 6 Club Car  | Equipment       | \$30,000      | \$3,000       | \$33,000      |
| 4   | Games Room Audio Visual System   | Equipment       | \$13,361      | \$1,336       | \$14,697      |
| 5   | Plaza del Sol Performance Hall Moving Lights Replacement (8 Lights)  | Equipment       | \$55,000      | \$5,500       | \$60,500      |
| 6   | MataSync Integration to Event Management System  | Software        | \$8,500       | \$850         | \$9,350       |
|     | TOTAL  |                 | \$152,861     | \$15,286      | \$168,147     |
| JUS | STIFICATIONS:  | •               | •             |               |               |
| 1   | The current Carry All cart used by the maintenance shop is 20-plus years old ar<br>eliminate gas powered carts in favor of more sustainable electric carts. It will be<br>The base price is \$9,634. The base price does not include sales tax, a ladder rac | e used by the m | aintenance sh | op for haulir | ng materials. |

elements. Estimated cost with the additional features is estimated to be \$12,000.

The current carts used by the Maintenance Grounds worker are over 20-plus years old and designed for use on a factory floor. The tires are not compatible with use on the SRC turf field or any landscaped area, and the narrow bed limits the equipment that can be carried and secured. This request is to replace two carts at a cost \$17,000 for each cart. The base price starts at \$12,351. Properly equipped carts were purchased by Student Housing 18 months ago at a cost of \$17,000 each with additional accessories such as ladder racks, cabs to protect against weather, and tool racks. The \$17,000 cost includes the sales tax.

This request is to purchase two new personnel transport carts that would be for general use by USU staff. These carts would replace the 20-plus year old personnel carts that are used regularly by Marketing & Events staffs for setting up A-Frames, Carpool Karaoke, and other general department functions. One cart is currently gas-operated and the other is electric-operated. The recommendation is purchase the four to six seat Villager Cart. The six seat cart's retail price is \$11,329. Adding a windshield as an additional accessory and sales tax brings the estimated cost to \$15,000 per cart.

The Games Room Audio Visual system was updated in Summer 2018; however the projector was not replaced. As part of the past upgrade, only audio, video distribution, and control were completed. The system was designed and installed in a manner that would easily accept a projector upgrade. The recommended projector to purchase is the Barco F80-Q7. This unit is bright enough to overcome the ambient light in the Games Room and offers an excellent gaming experience. The current unit is dull in color due to its lack of brightness. For a screen, Screen Goo paint will be used to define the screen surface. The size of the screen surface will be 6' x 10' or 12' which is a significant increase to the 90 inch screen that is in current use. The Barco F80 will be consistent with other meeting rooms that are offered in the USU. USU Audio Visual Technicians are familiar with the functionality of the Barco units. The purchase will use the National IPA contract price that provides competitive pricing. It is a publicly bid contract and is accepted as a lowest bid. The National IPA contract has previously been used for purchasing equipment with the Campus.

The project would replace the moving head fixtures used at Plaza del Sol Performance Hall (PDSPH). These fixtures are utilized in the Theatrical Lighting System and provide specialized lighting used for performances. They are capable of various patterns, color changes, and related effects. The current stock of eight old lighting fixtures are either not currently functioning (4) or are about to fail and have exceeded their useful life. Due to the age of the fixtures, having them serviced is not an option and parts used in the fixtures are no longer manufactured. Purchase of the replacement fixtures would maintain the capability used for all events/performances at PDSPH and greatly enhance the capabilities of the facility. LED Lighting in these fixtures would defer the replacement of the lighting for many years.

The purpose for the integration is to eliminate the requirement to manually re-enter student organization data and the related signatory information into EMS. Depending on the number of student groups at CSUN, this saves USU RES staff time and improves the overall accuracy and timeliness of student organization data in EMS.

# UNIVERSITY STUDENT UNION CALIFORNIA STATE UNIVERSITY, NORTHRIDGE FINANCE COMMITTEE

#### ACTION/DISCUSSION ITEMS COVER SHEET

| ACTION | $\mathbf{X}$ | OR | DISCUSSION | (PLEASE | CHECK | ONE) |
|--------|--------------|----|------------|---------|-------|------|
| _      |              |    |            | •       |       | ,    |

**MEETING DATE:** May 09, 2019

TOPIC: 2019-20 Major Purchases, Repairs, & Replacements Allocation Proposal

ISSUE: Approval of the 2019-20 Major Purchases, Repairs, & Replacements Allocation

Proposal

SPONSORING COMMITTEE/DIRECTOR: Finance Committee

**RECOMMENDED MOTION:** Move to recommend approval of the 2019-20 Major Purchases, Repairs, & Replacements Allocation in the amount of \$2,401,197.

**FISCAL IMPACT:** \$2,401,197

#### **BACKGROUND:**

The funding source for major repairs and replacements is the USU's Repair and Replacement fund (53501) administered by the campus on behalf of the USU. Expenditures from this fund are recorded in the University's accounting records.

The committee reviews the Major Purchases, Repairs, & Replacements Allocation Proposal prior to consideration for approval at a subsequent Finance Committee meeting.

This item was discussed at the March 28, 2019 Finance Committee meeting.

#### **ATTACHMENT(S):**

1. 2019-20 Major Purchases, Repairs, & Replacements Allocation Proposal

If you have any questions, please contact:

Board Member/Committee Chair: Jesus Suarez, Committee Chair

jesus.suarez.509@my.csun.edu

Asima Rahman, Committee Co-Chair asima.rahman.907@my.csun.edu

Staff Member: Joe Illuminate, Associate Director, USU A&F

joe.illuminate@csun.edu; x6492

# University Student Union Major Purchase, Repair, & Replacement Proposal 2019-20

|     | 2019-20  |   |   |   |  |
|-----|--|---|---|---|--|
| No. | Item Description   | base Cost   | on the second   | , 2011 Vo.  | 1 <sup>1</sup> 30.1°   |
|     | -  |   |   |   |  |
| 1   | East Conference Center (ECC) Renovation (Various Sightlines Projects)  | \$1,663,436   | \$166,344   | \$ 1,829,780  | Υ  |
| 2   | East Conference Center (ECC) Meeting Room Chair Purchase (1100 Chairs)   | \$310,213   | \$31,021  | \$341,234   | N  |
| 3   | SRC Front Desk Turnstiles Replacement (Sightlines #1010)   | \$209,257   | \$20,926  | \$230,183   | Υ  |
|     | TOTAL  | \$2,182,906   | \$218,291   | \$2,401,197   |  |
| US  | TFICATIONS:  |   |   |   |  |
| 1   | This project is planned for April 2020 with the renovation of the Games Room in time if #'s 202, 740, 741, 832, 842, 843, 852, 862, 1007, 1070 and 1077. The East Conference student fee referendum, and the second floor has not been modified from its original the lighting and air conditioning systems, flooring, doors, wall finishes, ceiling tiles, and the first floor that was constructed four years ago. This project would complete the enperform anything other than routine maintenance for the foreseeable future.   | Center (ECC) is<br>construction ir<br>d various room  | not part of<br>1994. This<br>technologie  | the USU Renovat<br>project would up<br>es to be consister   | cion<br>odate<br>nt with   |
| 2   | Currently the USU utilizes two different styles of chairs in the indoor event and meetin Center, Southwest Addition, and Grand Salon were purchased in Summer 2016. The rethe facility with the stock which matches the chairs used in Northridge Center, Grand sutilized in the East Conference Center were recently purchased with the renovation of because they have aged drastically. This aging is clearly visible to our guests who use t ECC chairs has caused damage to meeting rooms due to an edge on the metal frame to give the USU a consistent look throughout its meeting and event spaces. This quoted that was used for the previous chair purchase.  Replace existing turnstiles with a new turnstile product at the SRC front desk. Scope of | ecommendatio<br>Salon, and Sou<br>f the 1st floor in<br>these chairs. A<br>hat goes above<br>price is given u | n is to replace thwest Addition 2014, they dditionally, to e and back of nder the TCI | ce the remaining tion. Although the need replaceme the design of the f the chair. The gPN/NIPA contract | chairs in<br>ne chairs<br>nt<br>current<br>goal is to<br>t price |
|     | neplace existing turnstiles with a new turnstile product at the SKC front desk. Scope of   | i work includes   | general cor   | iuitions, demonti   | UII,   |

Replace existing turnstiles with a new turnstile product at the SRC front desk. Scope of work includes general conditions, demolition, concrete, electrical and data, and installation of new product. The purpose of this conversion would be to have more reliable turnstile lanes which would need less maintenance than the existing turnstiles. Currently, the Maintenance Department is spending roughly 48 hours per year on repairs for the turnstiles. Additionally, the new turnstile option would allow traffic to go in and out of all three lanes, decreasing wait time for access.

Note: Sightlines is consultant who developed the USU's 30-year Repair & Replacement Plan. Each Project in the Plan is assigned a Project number.

# 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, 2019

**TOPIC:** 2019-20 Designated Reserves Allocation Proposal

**ISSUE:** Approval of the 2019-20 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 \$684,196.

**FISCAL IMPACT:** \$684,196

#### **BACKGROUND:**

Designated reserves consist of the following payroll-related items:

- 1. General Staff Salary Reserve \$264,000
  - a. The general staff salary reserve includes general salary and temporary salary increases, salary adjustments<sup>i</sup>, and vacation advances.
- 2. Employer Paid Payroll Tax Reserve \$20,196
  - a. This reserve is 7.65% of the General Staff Salary reserve
- 3. Retirement Health Benefits Plan (RHBP) Funding \$400,000
  - a. RHBP funding will not increase the overall 2019-20 Operating Expenditure Budget because the expense has been incurred in previous years. The funding reduces the RHBP liability that is on the Statement of Financial Position (Balance Sheet).

This item was discussed at the March 07, 2019 Finance Committee meeting.

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

### **ATTACHMENT(S):**

1. 2019-20 Designated Reserves Allocation Proposal

If you have any questions, please contact:

Board Member/Committee Chair: Jesus Suarez, Committee Chair

jesus.suarez.509@my.csun.edu

Asima Rahman, Committee Co-Chair asima.rahman.907@my.csun.edu

Staff Member: <u>Joe Illuminate, Associate Director, USU A&F</u>

joe.illuminate@csun.edu; x6492

<sup>i</sup> Salary Adjustments - temporary salary increases; salary reclassifications; and bonuses.

# University Student Union California State University, Northridge Designated Reserves Allocation Proposal 2019-20

| Designated Reserve Category             | A  | Amount  | Description                         |
|---|----|---------|-------------------------------------|
| Staff Wages                             | \$ | 264,000 | General Staff Salary Reserve*       |
| Payroll Taxes                           | \$ | 20,196  | Employer-Paid Payroll Tax Reserve** |
| Retirement Health Benefits Plan Funding | \$ | 400,000 | RHBP Funding***                     |
| <b>Total Reserves</b>                   | \$ | 684,196 |                                     |

<sup>\*</sup>The General Staff Salary Reserve includes general salary and temporary staff increases; salary reclassifications; potential bonuses; and accrued vacation taken as cash (vacation advances)

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

<sup>\*\*\*</sup>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**

| ACTIONX                          | X_ OR            | DISCUSSION            | (PLEASE CHECK ONE)                             |
|----------------------------------|------------------|-----------------------|--|
| MEETING DATE:                    | May 09, 2019     | )                     |  |
| TOPIC:                           | 2019-20 Oper     | rating Budget Proposa | 1  |
| ISSUE:                           | Approval of t    | he Operating Budget I | Proposal for the 2019-20 fiscal year           |
| SPONSORING CO                    | MMITTEE/D        | IRECTOR: Finance (    | Committee                                      |
| RECOMMENDED Budget Proposal with |                  |                       | oproval of the 2019-20 Operating \$18,390,345. |
| FISCAL IMPACT:                   | \$18,390,345     |                       |  |
| BACKGROUND: N                    | ī/A              |                       |  |
| ATTACHMENT(S):                   | :                |                       |  |
| • 2019-20 Propo                  | osed Operating   | Budget Summary        |  |
| If you have any questio          | ns, please conta | ct:                   |  |
| Board Member/Commi               | ttee Chair:      |                       | Committee, Chair<br>09@my.csun.edu             |
|                                  |                  |                       | n, Committee Co-Chair<br>.907@my.csun.edu      |

Staff Member:

Joe Illuminate, Associate Director, USU A&F

joe.illuminate@csun.edu; x6492

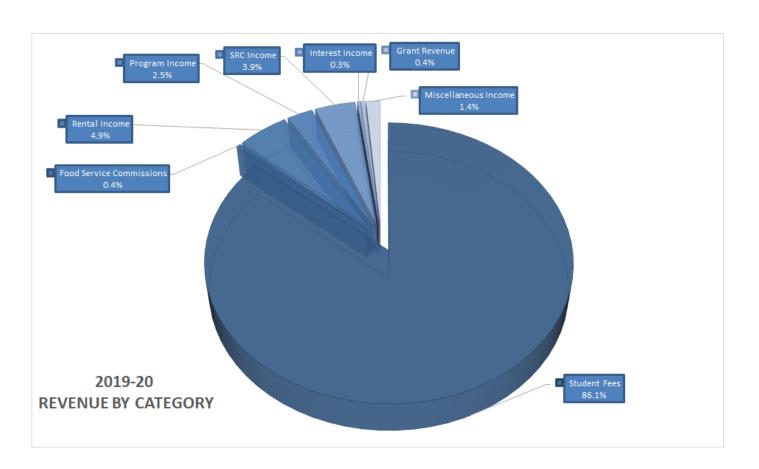


### University Student Union California State University, Northridge 2019-20 Operating Budget Proposal Statement of Activities

| REVENUE                          | 6 & | 2018-19<br>to Projected<br>Budget | Pı | 2019-20<br>roposed Budget |    | \$ Variance | % Variance |
|----------------------------------|-----|-----------------------------------|----|---------------------------|----|-------------|------------|
| Student Fees                     | \$  | 14,729,026                        | \$ | 15,835,020                | \$ | 1,105,994   | 7.5%       |
| Food Service Commissions         | \$  | 78,994                            | \$ | 80,881                    | \$ | 1,887       | 2.4%       |
| Rental Income                    | \$  | 807,329                           | \$ | 904,988                   | \$ | 97,659      | 12.1%      |
| Program Income                   | \$  | 500,238                           | \$ | 461,336                   | \$ | (38,902)    | -7.8%      |
| SRC Income                       | \$  | 668,257                           | \$ | 721,948                   | \$ | 53,691      | 8.0%       |
| Interest Income                  | \$  | 58,576                            | \$ | 58,506                    | \$ | (70)        | -0.1%      |
| Grant Revenue                    | \$  | 55,600                            | \$ | 74,000                    | \$ | 18,400      | 33.1%      |
| Miscellaneous Income             | \$  | 233,965                           | \$ | 254,267                   | \$ | 20,302      | 8.7%       |
| Total Revenues                   | \$  | 17,131,986                        | \$ | 18,390,945                | \$ | 1,258,959   | 7.3%       |
| EXPENDITURES                     |     |                                   |    |                           |    |             |            |
| Staff Salaries                   | \$  | 4,677,705                         | \$ | 4,945,484                 | \$ | 267,779     | 5.7%       |
| Hourly Wages                     | \$  | 175,165                           | \$ | 158,459                   | \$ | (16,706)    | -9.5%      |
| Student Wages                    | \$  | 3,486,290                         | \$ | 3,892,958                 | \$ | 406,668     | 11.7%      |
| Total Salaries & Wages           | \$  | 8,339,160                         | \$ | 8,996,901                 | \$ | 657,741     | 7.9%       |
|                                  | ,   | -,,                               | ,  | 1,111,111                 | -  | ,           |            |
| Benefits                         | \$  | 800                               | \$ | 800                       | \$ | _           | 0.0%       |
| Payroll Taxes                    | \$  | 494,740                           | \$ | 529,307                   | \$ | 34,567      | 7.0%       |
| Workers Compensation             | \$  | 125,204                           | \$ | 180,555                   | \$ | 55,350      | 44.2%      |
| Unemployment                     | \$  | 20,140                            | \$ | 19,039                    | \$ | (1,101)     | -5.5%      |
| Insurance Benefits               | \$  | 838,134                           | \$ | 1,014,257                 | \$ | 176,123     | 21.0%      |
| Retirement                       | \$  | 368,166                           | \$ | 381,783                   | \$ | 13,617      | 3.7%       |
| Post Employment Insurance        | \$  | 404,313                           | \$ | 384,702                   | \$ | (19,612)    | -4.9%      |
| Staff Enrichment Reimbursement   | \$  | 29,650                            | \$ | 44,511                    | \$ | 14,861      | 50.1%      |
| Benefits                         | \$  | 2,281,148                         | \$ | 2,554,953                 | \$ | 273,805     | 12.0%      |
| Total Salaries, Wages & Benefits | \$  | 10,620,308                        | \$ | 11,551,854                | \$ | 931,545     | 8.8%       |
| Cost of Goods Sold               | \$  | 19,350                            | \$ | 18,420                    | \$ | (930)       | -4.8%      |
| General Operating Expenses       | \$  | 420,822                           | \$ | 381,903                   | \$ | (38,920)    | -9.2%      |
| Supplies & Services              | \$  | 2,233,250                         | \$ | 1,972,031                 | \$ | (261,219)   | -11.7%     |
| Travel                           | \$  | 216,177                           | \$ | 255,991                   | \$ | 39,814      | 18.4%      |
| Utilities                        | \$  | 900,840                           | \$ | 955,691                   | \$ | 54,850      | 6.1%       |
| Repairs & Maintenance            | \$  | 1,763,400                         | \$ | 1,832,990                 | \$ | 69,590      | 3.9%       |
| Fees & Charges                   | \$  | 40,188                            | \$ | 75,352                    | \$ | 35,164      | 87.5%      |
| Reserves                         | \$  | 450,636                           | \$ | 902,921                   | \$ | 452,285     | 100.4%     |
| Grants & Scholarships            | \$  | 53,726                            | \$ | 58,516                    | \$ | 4,790       | 8.9%       |
| Expendable Equipment             | \$  | 208,787                           | \$ | 165,492                   | \$ | (43,296)    | -20.7%     |
| Depreciation & Amortization      | \$  | 204,285                           | \$ | 214,249                   | \$ | 9,964       | 4.9%       |
| Pension Related Charges          | \$  | -                                 | \$ | 5,537                     | \$ | 5,537       | -          |
| <b>Total Operating Expenses</b>  | \$  | 6,511,462                         | \$ | 6,839,091                 | \$ | 327,630     | 5.0%       |
| Total Expenditures               | \$  | 17,131,770                        | \$ | 18,390,945                | \$ | 1,259,175   | 7.3%       |
| Net Surplus (Deficit)            | \$  | 216                               | \$ | 0                         | \$ | (216)       | -100%      |

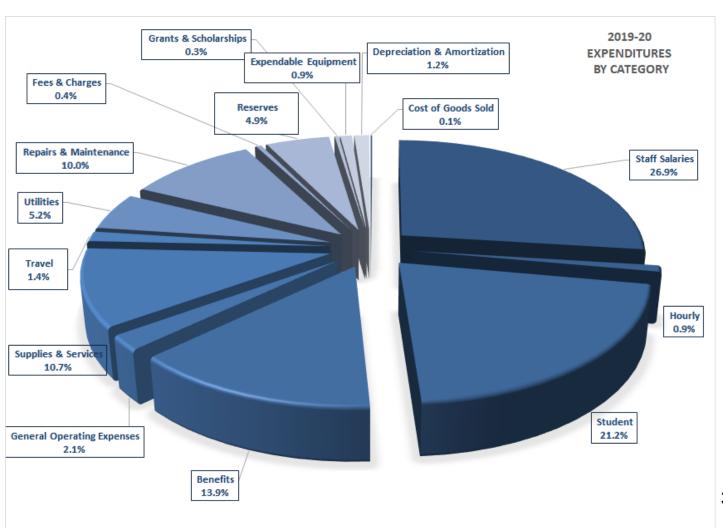
# University Student Union 2018-19 Operating Budget Proposal By Revenue Category

|                          |    |            | 2019-20          |    |             |          |
|--------------------------|----|------------|------------------|----|-------------|----------|
|                          |    | 2018-19    | Proposed         |    |             | Variance |
| Revenue Category         | 6  | & 6 Budget | Budget           | 1  | Variance \$ | %        |
| Student Fees             | \$ | 14,729,026 | \$<br>15,835,020 | \$ | 1,105,994   | 7.5%     |
| Food Service Commissions | \$ | 78,994     | \$<br>80,880     | \$ | 1,886       | 2.4%     |
| Rental Income            | \$ | 807,329    | \$<br>904,988    | \$ | 97,659      | 12.1%    |
| Program Income           | \$ | 500,238    | \$<br>461,336    | \$ | (38,902)    | -7.8%    |
| SRC Income               | \$ | 668,257    | \$<br>721,948    | \$ | 53,691      | 8.0%     |
| Interest Income          | \$ | 58,576     | \$<br>58,506     | \$ | (70)        | -0.1%    |
| Grant Revenue            | \$ | 55,600     | \$<br>74,000     | \$ | 18,400      | 33.1%    |
| Miscellaneous Income     | \$ | 233,965    | \$<br>254,267    | \$ | 20,302      | 8.7%     |
| <b>Total Revenues</b>    | \$ | 17,131,986 | \$<br>18,390,945 | \$ | 1,258,959   | 7.3%     |



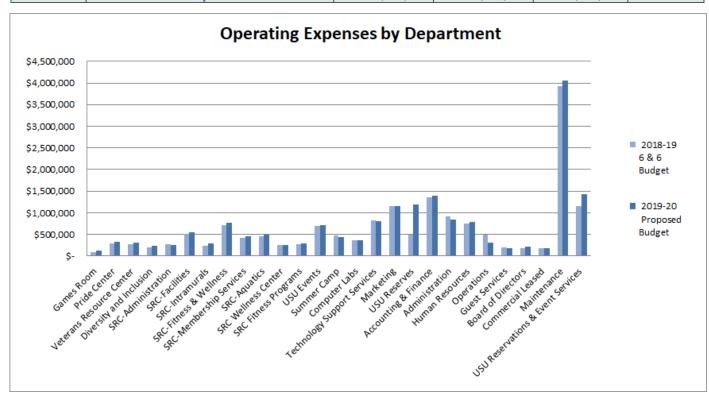
# 2019-20 Operating Budget Proposal By Expenditure Category

|                             |    | 2018-19    |    | 2019-20        |    |            |            |
|-----------------------------|----|------------|----|----------------|----|------------|------------|
| <b>Expenditure Category</b> | 6  | &6 Budget  | Pı | roposed Budget | V  | ariance \$ | Variance % |
| Cost of Goods Sold          | \$ | 19,350     | \$ | 18,420         | \$ | (930)      | -4.8%      |
| Staff Salaries              | \$ | 4,677,705  | \$ | 4,945,484      | \$ | 267,779    | 5.7%       |
| Hourly Wages                | \$ | 175,165    | \$ | 158,459        | \$ | (16,706)   | -9.5%      |
| Student Wages               | \$ | 3,486,290  | \$ | 3,892,958      | \$ | 406,668    | 11.7%      |
| Benefits                    | \$ | 2,281,148  | \$ | 2,554,953      | \$ | 273,805    | 12.0%      |
| General Operating Expenses  | \$ | 420,822    | \$ | 381,903        | \$ | (38,920)   | -9.2%      |
| Supplies & Services         | \$ | 2,233,250  | \$ | 1,972,031      | \$ | (261,219)  | -11.7%     |
| Travel                      | \$ | 216,177    | \$ | 255,991        | \$ | 39,814     | 18.4%      |
| Utilities                   | \$ | 900,840    | \$ | 955,691        | \$ | 54,850     | 6.1%       |
| Repairs & Maintenance       | \$ | 1,763,400  | \$ | 1,832,990      | \$ | 69,590     | 3.9%       |
| Fees & Charges              | \$ | 40,188     | \$ | 75,352         | \$ | 35,164     | 87.5%      |
| Reserves                    | \$ | 450,636    | \$ | 902,921        | \$ | 452,285    | 100.4%     |
| Grants & Scholarships       | \$ | 53,726     | \$ | 58,516         | \$ | 4,790      | 8.9%       |
| Expendable Equipment        | \$ | 208,787    | \$ | 165,492        | \$ | (43,296)   | -20.7%     |
| Depreciation & Amortization | \$ | 204,285    | \$ | 214,249        | \$ | 9,964      | 4.9%       |
| Pension Related Charges     | \$ | -          | \$ | 5,537          | \$ | 5,537      | -          |
| Total Expenditures          | \$ | 17,131,770 | \$ | 18,390,945     | \$ | 1,259,175  | 7.3%       |



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

| Department | Description                       | 6  | 2018-19<br>& 6 Budget | Pı | 2019-20<br>roposed Budget | \$ Variance     | % Variance |
|------------|-----------------------------------|----|-----------------------|----|---------------------------|-----------------|------------|
| 31010      | Games Room                        | \$ | 92,190                | \$ | 133,781                   | \$<br>41,591    | 45.1%      |
| 31020      | Pride Center                      | \$ | 286,002               | \$ | 320,331                   | \$<br>34,328    | 12.0%      |
| 31030      | Veterans Resource Center          | \$ | 274,500               | \$ | 299,570                   | \$<br>25,070    | 9.1%       |
| 31040      | Diversity and Inclusion           | \$ | 192,796               | \$ | 234,158                   | \$<br>41,362    | 21.5%      |
| 31070      | SRC-Administration                | \$ | 270,200               | \$ | 251,763                   | \$<br>(18,437)  | -6.8%      |
| 31071      | SRC-Facilities                    | \$ | 502,303               | \$ | 551,506                   | \$<br>49,203    | 9.8%       |
| 31072      | SRC-Intramurals                   | \$ | 228,839               | \$ | 283,285                   | \$<br>54,445    | 23.8%      |
| 31073      | SRC-Fitness & Wellness            | \$ | 720,738               | \$ | 769,332                   | \$<br>48,594    | 6.7%       |
| 31074      | SRC-Membership Services           | \$ | 420,421               | \$ | 450,379                   | \$<br>29,958    | 7.1%       |
| 31075      | SRC-Aquatics                      | \$ | 461,071               | \$ | 500,760                   | \$<br>39,690    | 8.6%       |
| 31076      | SRC Wellness Center               | \$ | 257,156               | \$ | 252,374                   | \$<br>(4,783)   | -1.9%      |
| 31077      | SRC Fitness Programs              | \$ | 276,067               | \$ | 297,119                   | \$<br>21,052    | 7.6%       |
| 31090      | USU Events                        | \$ | 695,740               | \$ | 720,928                   | \$<br>25,188    | 3.6%       |
| 31250      | Summer Camp                       | \$ | 473,557               | \$ | 438,531                   | \$<br>(35,026)  | -7.4%      |
| 31300      | Computer Labs                     | \$ | 362,873               | \$ | 369,132                   | \$<br>6,259     | 1.7%       |
| 31350      | Technology Support Services       | \$ | 822,223               | \$ | 801,712                   | \$<br>(20,512)  | -2.5%      |
| 31600      | Marketing                         | \$ | 1,151,344             | \$ | 1,159,014                 | \$<br>7,670     | 0.7%       |
| 32080      | USU Reserves                      | \$ | 484,708               | \$ | 1,187,117                 | \$<br>702,409   | 144.9%     |
| 33010      | Accounting & Finance              | \$ | 1,361,837             | \$ | 1,386,478                 | \$<br>24,641    | 1.8%       |
| 33020      | Administration                    | \$ | 911,807               | \$ | 849,839                   | \$<br>(61,967)  | -6.8%      |
| 33030      | Human Resources                   | \$ | 745,076               | \$ | 781,921                   | \$<br>36,845    | 4.9%       |
| 33040      | Operations                        | \$ | 492,165               | \$ | 300,371                   | \$<br>(191,795) | -39.0%     |
| 33050      | Guest Services                    | \$ | 197,235               | \$ | 176,844                   | \$<br>(20,391)  | -10.3%     |
| 33080      | Board of Directors                | \$ | 178,424               | \$ | 224,484                   | \$<br>46,060    | 25.8%      |
| 33200      | Commercial Leased                 | \$ | 180,618               | \$ | 183,323                   | \$<br>2,705     | 1.5%       |
| 35030      | Maintenance                       | \$ | 3,931,838             | \$ | 4,046,786                 | \$<br>114,947   | 2.9%       |
| 35050      | USU Reservations & Event Services | \$ | 1,160,041             | \$ | 1,420,108                 | \$<br>260,067   | 22.4%      |
|            | Total Expenses                    | \$ | 17,131,770            | \$ | 18,390,945                | \$<br>1,259,175 | 7.3%       |



#### UNIVERSITY STUDENT UNION

|                  |   | 2010.10              | 24040          | 24000           | 04000           | 04040       | 24000           | 04004          | 04000          | 04000            | 04004             | 04000           | 24004        | 04000           | 21000            | 04000          | 24222          | 04000                 | 04600            | 22222    | 22242                | 22222            | 22222            | 22240           | 22252    | 22222          | 22222           | 35030             | 25050            |
|------------------|---|----------------------|----------------|-----------------|-----------------|-------------|-----------------|----------------|----------------|------------------|-------------------|-----------------|--------------|-----------------|------------------|----------------|----------------|-----------------------|------------------|----------|----------------------|------------------|------------------|-----------------|----------|----------------|-----------------|-------------------|------------------|
|                  |   | 2018-19              | 31010          | 31020           | 31030           | 31040       | 31070           | 31071          | 31072          | 31073            | 31074             | 31075           | 31076        | 31077           | 31090            | 31250          | 31300          | 31350                 | 31600            | 32080    | 33010                | 33020            | 33030            | 33040           | 33050    | 33080          | 33200           | 35030             | 35050            |
|                  |   |                      | Games          |                 |                 | Diversity & |                 |                | SRC            | SRC Fitness and  | SRC<br>Membership |                 | SRC Wellness | SRC Fitness     |                  |                |                | Technology<br>Support |                  |          |                      |                  |                  |                 | Guest    | Board of C     | Commercial      |                   |                  |
| Account          | Description<br>REVENUE  | Proposed Budget      | Room           | Pride Center    | VRC             | Inclusion   | SRC Admin       | SRC Facilities | Intramurals    | Wellness         | Services          | SRC Aquatics    | Center       | Programs        | USU Events       | Summer Camp    | Computer Labs  | Services              | Marketing        | Reserves | Accounting & Finance | Administration   | Human Resources  | Operations      | Services | Directors      | Leased          | Maintenance       | USU RES          |
| 400110           | Sales - Non Taxable   | -                    | -              | -               | -               | -           | -               | -              | - 1            | -                | -                 | -               | -            | -               |                  | -              | -              | -                     | -                |          | -                    | -                | -                | -               | -        | -              | -               | -                 | -                |
|                  | Sales - Taxable   | 22,100               | -              |                 |                 |             |                 | -              |                |                  | 22,100            |                 |              | -               |                  |                |                | -                     |                  |          | -                    |                  |                  |                 |          | -              |                 | -                 | -                |
| 400210<br>400899 | Sales - Brunch<br>Member Discounts  | -                    | -              | -               | -               | -           | -               | -              | -              | -                | -                 | -               | -            | -               |                  |                |                | -                     | -                |          | -                    | -                | -                | -               | -        | -              | -               | -                 | -                |
| 405440           | Rental Income - Equipment   | -                    | -              | - 1             |                 |             | -               | -              | - :            | -                | -                 | -               | - 1          | -               |                  | - 1            | -              | -                     |                  |          | -                    | - 1              | -                | -               |          |                |                 | -                 |                  |
| 405441           | Equipment Income - Associated Students                                      | 9,500                | -              |                 |                 | -           |                 | -              |                | -                |                   |                 |              | -               |                  |                |                | -                     |                  |          | -                    |                  |                  |                 | -        | -              | -               | -                 | 9,500            |
|                  | Equipment Income - Student Groups   | 20,000               | -              | -               | -               | -           | -               | -              | -              | -                | -                 | -               | -            | -               |                  | -              |                | -                     | -                |          | -                    | -                | -                | -               | -        | -              | -               | -                 | 20,000           |
|                  | Equipment Income - CSUN Departments Equipment Income - Off Campus           | 20,000<br>4,300      |                | - 1             | -               | - 1         | -               | -              | - 1            | -                |                   |                 |              | -               | -                | - 1            |                | -                     |                  |          |                      | - 1              | -                |                 |          |                |                 | -                 | 20,000<br>4,300  |
|                  | Equipment Income - USU Co Sponsorship                                       | -,,,,,,,             | -              | -               | -               | -           |                 | -              |                | -                |                   | -               |              | -               |                  |                |                | -                     | -                |          | -                    |                  | -                | -               | -        | -              | -               | -                 | - 1,500          |
|                  | Rental Income - Facility  | 495,688              | 2,800          | -               |                 | -           |                 | -              |                | -                |                   |                 |              | -               |                  |                |                | -                     |                  |          |                      |                  |                  | -               | -        | -              | 492,888         | -                 |                  |
|                  | Facility Income - Associated Students Facility Income - Student Groups      | 2,500                | -              | -               | -               | -           |                 | -              |                | -                | -                 | -               | -            | -               |                  | -              |                | -                     | -                |          | -                    | -                | -                | -               | -        | -              | -               | -                 | 2,500<br>38,000  |
|                  | Facility Income - CSUN Departments  | 175,000              | -              | - 1             |                 |             | -               | -              | - 1            | -                | -                 | -               |              | -               | -                |                | -              | -                     |                  |          | -                    | - 1              | -                | -               |          |                |                 | -                 | 175,000          |
|                  | Facility Income - Off Campus  | 115,000              | -              |                 |                 |             |                 | -              |                |                  | -                 |                 |              | -               |                  |                |                | -                     |                  |          | -                    |                  |                  |                 |          | -              |                 | -                 | 115,000          |
|                  | Facility Income - USU Co Sponsorship  |                      | -              | -               | -               | -           | -               | -              | -              | -                | -                 | -               | -            | -               | -                | -              |                | -                     | -                |          | -                    | -                | -                | -               | -        | -              | -               | -                 |                  |
| 405456           | Facility Income - Vendor  Rental Income - Lockers                           | 8,000<br>14,872      | -              |                 | _               |             |                 | -              | - 1            | -                | 14.709            |                 | 163          | -               | -                |                |                |                       |                  | - 1      | -                    | - 1              | - 1              |                 |          | -              | -               | -                 | 8,000            |
| 405470           | Rental Income - Towels  | 10,690               | -              |                 |                 |             |                 |                | - 1            | -                | 10,690            | -               |              | -               | -                |                | -              | -                     | -                |          | -                    | - :              | -                | -               | -        | -              | -               | -                 |                  |
| 410100           | Program Income  | 15,000               | 14,200         |                 | -               |             |                 | -              |                | -                |                   |                 |              | -               | 800              |                |                |                       | -                |          | -                    |                  |                  |                 |          | -              | -               | -                 | _                |
|                  | Fitness Program Income Personal Training Program Income                     | 49,835<br>50,815     |                |                 | -               | - 1         | -               | -              |                | 50.815           | -                 | 48,862          |              | 973             |                  |                |                | -                     | -                |          | -                    | - 1              | -                | -               |          |                |                 | -                 |                  |
| 410113           | Summer & Sports Camp Income   | 446,336              | -              | - 1             |                 |             |                 | -              | - 1            | 30,013           | -                 | -               | -            | -               |                  | 446,336        |                | -                     |                  | - 1      | -                    | - 1              | -                |                 | -        | -              | -               | -                 |                  |
| 410130           | Intramurals Income  | 11,500               |                |                 |                 |             |                 | -              | 11,500         |                  |                   |                 |              | -               |                  |                |                | -                     |                  |          | -                    |                  | -                |                 | -        |                |                 | -                 |                  |
|                  | Membership Income   | 501,101              | -              | -               | -               | -           | -               | -              |                | -                | 500,686           | -               | 415          | -               | -                | -              |                | -                     | -                |          | -                    | -                | -                | -               | -        | -              | -               | -                 | -                |
| 410320<br>410400 | Guest Pass Income<br>Fee Income   | 56,300               | -              |                 | _               | - 1         |                 | -              | - 1            | -                | 56,300            |                 | -            | -               |                  | - 1            |                |                       |                  | - 1      | -                    | - 1              |                  |                 |          |                | - 1             | -                 |                  |
| 410410           | Fee Refund  | -                    | -              |                 | -               | -           | -               | -              | -              | -                |                   |                 |              | -               |                  | -              |                | -                     | -                |          | -                    |                  | -                | -               | -        | -              | -               | -                 | -                |
|                  | Miscellaneous Income  | 5,050                | -              | -               | -               | -           |                 | -              | -              | -                |                   |                 | -            | -               |                  |                |                | -                     | -                |          | -                    |                  | -                | -               | -        | -              | -               | -                 | 5,050            |
| 410700<br>411420 | Student Body Fee Income Open Gym Fee  | 15,835,020           | - 1            |                 |                 | - 1         |                 | -              | - 1            |                  | -                 |                 |              | -               |                  | - 1            |                | -                     | -                |          | 15,835,020           | - 1              | -                |                 | - 1      |                | - 1             | -                 |                  |
|                  | Open Gym Day Pass Fee   | -                    | - 1            | - 1             | -               | - 1         | -               | -              | - 1            | -                | -                 | -               | -            | -               | -                | - 1            | -              | -                     | -                | - 1      | -                    | -                | -                | -               | -        | -              | -               | -                 |                  |
|                  | Pool Pass Fee   | 4,490                |                |                 |                 |             |                 | -              |                |                  |                   | 4,490           |              | -               |                  |                |                | -                     |                  |          |                      |                  |                  |                 | -        |                |                 | -                 |                  |
|                  | Grant Revenue   | 74,000               | -              | -               | -               | 74,000      |                 | -              |                | -                |                   |                 | -            | -               |                  |                |                | -                     | -                |          | -                    |                  | -                | 40.000          | -        | -              | -               | 40.000            |                  |
|                  | Indirect Cost Recovery Indirect Cost Recovery - Campus Services             | 120,767              |                |                 |                 |             |                 | -              | 3,850          | -                | -                 | 22,113          | -            | -               | -                |                | -              | -                     |                  | - 1      | 9,014                | 29,221           | -                | 13,366          | - 1      |                |                 | 43,203            | 4,450            |
| 421302           | Indirect Cost Recovery - Custodial  | 15,000               | -              |                 | -               | -           | -               | -              |                | -                | -                 |                 |              | -               |                  | -              |                |                       | -                |          | -                    |                  | -                | -               | -        | -              | -               | -                 | 15,000           |
|                  | Indirect Cost Recovery - Linens   | 18,000               | -              | -               | -               | -           | -               | -              | -              | -                | -                 | -               | -            | -               |                  | -              |                | -                     | -                |          | -                    | -                | -                | -               | -        | -              | -               | -                 | 18,000           |
|                  | Indirect Cost Recovery - Personnel Indirect Cost Recovery - Utilities       | 76,000<br>15,000     |                | - 1             | -               | - 1         | -               | -              | - 1            | -                |                   |                 | - 1          |                 | -                | - 1            |                |                       |                  |          |                      | - 1              |                  |                 |          |                |                 | -                 | 76,000<br>15,000 |
|                  | Equipment Recovery Income   | 245                  | -              | -               | -               | -           | -               | -              | -              | -                | 245               | -               | -            | -               |                  |                |                | -                     | -                |          | -                    |                  | -                | -               | -        | -              | -               | -                 | 13,000           |
|                  | Contributions - Donations   | -                    | -              |                 |                 | -           |                 | -              |                | -                |                   |                 |              | -               |                  |                |                | -                     |                  |          | -                    |                  | -                |                 | -        | -              | -               | -                 | -                |
|                  | Investment Income Realized Gain/Loss Investment Income Unrealized Gain/Loss | -                    |                | - 1             |                 | - 1         |                 | -              | - 1            |                  |                   |                 |              | -               |                  |                |                | -                     |                  |          | -                    | - 1              | -                | -               |          |                |                 | -                 |                  |
| 470310           | Interest Income Bank  | 58,506               | -              |                 | -               |             | -               | -              | -              | -                | -                 | -               | -            | -               | -                | -              | -              | -                     | -                | -        | 58,506               | -                | -                | -               | -        |                | -               | -                 |                  |
| 485110           | Cash Over - Short   | -                    |                |                 |                 |             |                 | -              |                |                  |                   |                 |              | -               |                  |                |                | -                     |                  |          | -                    |                  | -                |                 |          | -              |                 | -                 |                  |
| 485120<br>486120 | Commission Income Other Income - Taxable                                    | 77,760<br>3,120      | -              | -               | -               | -           | -               | -              |                | -                | -                 | -               | -            | -               | -                | -              |                | -                     | -                |          | -                    |                  | -                |                 | -        | -              | 77,760<br>3,120 | -                 | -                |
| 486600           | Rental Income - Non Operating   | 17,000               | -              | - 1             |                 | - 1         | -               | -              | - 1            | -                | -                 | -               | - 1          | -               | -                |                |                | -                     |                  |          | -                    | - :              | -                | -               |          |                | 3,120           | -                 | 17,000           |
|                  | Gain on Sale of Assets  | -                    | -              | -               | -               | -           | -               | -              | -              | -                | -                 | -               | -            | -               |                  |                | -              | -                     | -                |          | -                    |                  | -                | -               | -        | -              | -               | -                 |                  |
|                  | Total Revenue   | \$ 18,390,945        | \$ 17,000      | \$ -            | \$ -            | \$ 74,000   | \$ -            | \$ -           | \$ 15,350      | \$ 50,815        | \$ 604,730        | \$ 75,465       | \$ 578       | \$ 973          | \$ 800           | \$ 446,336     | \$ .           | \$ -                  | \$ -             | \$ -     | \$ 15,902,539        | \$ 29,221        | \$ -             | \$ 13,366       | \$ -     | \$ - \$        | 573,768         | \$ 43,203         | \$ 542,800       |
|                  | EXPENDITURES  |                      |                |                 |                 |             |                 |                |                |                  |                   |                 |              |                 |                  |                |                |                       |                  |          |                      |                  |                  |                 |          |                |                 |                   |                  |
|                  |   |                      |                |                 |                 |             |                 |                |                |                  |                   |                 |              |                 |                  |                |                |                       |                  |          |                      |                  |                  |                 |          |                |                 |                   |                  |
| 501100<br>503100 | Cost - Food and Beverage<br>Cost of Sales - Non Food                        | 18,420               | -              | -               | -               | -           | -               | -              | -              | -                | 18,420            | -               | -            | -               |                  |                |                | -                     |                  |          | -                    |                  | -                | -               | -        | -              | -               | -                 |                  |
|                  | Staff Salaries  | 4,945,484            | 41,149         | 102,530         | 102,485         | 72,100      | 124,283         | 129,973        | 50,148         | 182,696          | 50,148            | 55,432          | 58,195       | 56,650          | 149,865          | 24,604         | 55,432         | 233,044               | 430,557          | 264,000  | 553,509              | 420,114          | 348,472          | 117,304         | 30,089   | 58,800         | 7,386           | 825,400           | 401,120          |
| 601120           | Hourly  | 158,459              | -              | -               | -               | -           | -               | -              | -              | -                |                   | 25,583          | 12,184       | 120,692         |                  | -              |                | -                     | -                |          | -                    | -                | -                | -               | -        | -              | -               | -                 |                  |
| 601130<br>602000 | Student Wages<br>Benefits   | 3,892,958<br>800     | 54,448         | 104,835         | 102,750         | 66,000      | 10,368          | 280,165        | 167,111        | 436,092          | 299,155           | 312,768         | 133,514      | 32,165          | 142,245          | 191,724        | 183,114        | 49,680                | 351,796          |          | 61,163               | 57,771           | 38,193<br>800    | 33,768          | 81,577   | -              | -               | 35,340            | 667,218          |
|                  | Payroll Taxes   | 529,307              | 5,135          | 11,670          | 11,590          | 7,925       | 9,886           | 20,169         | 9,936          | 29,893           | 14,755            | 17,614          | 10,257       | 14,741          | 16,657           | 8,880          | 10,925         | 19,300                | 45,779           | 20,196   | 44,018               | 34,248           |                  | 10,207          | 5,280    | 4,498          | 565             | 63,286            | 54,235           |
| 602210           | Workers Compensation  | 180,555              | 4,070          | 4,175           | 4,175           | 1,739       | 696             | 9,045          | 16,351         | 16,699           | 9,741             | 14,611          | 8,001        | 11,828          | 4,175            |                | 6,610          | 2,087                 | 10,089           |          | 4,488                | 3,131            | 2,783            | 1,165           | 3,340    | 348            | 35              | 5,218             | 22,613           |
| 602220           | Unemployment Insurance  | 19,039               | 429            |                 | 440             |             | 73              |                | 1,724          | 1,761            | 1,027             | 1,541           | 844          | 1,247           | 440              |                | 697            | 220                   | 1,064            | -        | 473                  | 330              |                  | 123             |          | 37             | 2.450           | 550               |                  |
| 602310<br>602320 | Insurance Benefits Retirement   | 1,014,257<br>381,783 | 7,672<br>3,323 | 15,924<br>7.708 | 15,911<br>2,562 |             | 8,124<br>13,671 |                | 7,960<br>1,254 | 40,433<br>14,079 | 7,960<br>2,507    | 24,455<br>2,772 | 7,977        | 24,458<br>6,231 | 40,361<br>11,201 | 5,260<br>2,706 | 7,971<br>6.098 | 73,503<br>25,145      | 72,377<br>46.434 |          | 132,982<br>51,753    | 58,386<br>35,055 | 88,732<br>35,431 | 29,812<br>7,341 |          | 7,935<br>1,470 | 2,450<br>812    | 222,231<br>64.144 | 73,474<br>22,233 |
| 602410           | Vacation  | -                    | -              | -               |                 | -           | 10,071          |                | -              | 2-1,073          | -                 |                 | -            | -               |                  | 2,700          |                | -                     | -                | - 1      | -                    |                  | -                | -               | -        | -              | -               | -                 | -                |
|                  | Post Employment Insurance   | 384,702              | 3,591          | 10,259          | 10,259          | 5,129       | 5,129           | 10,259         | 5,129          | 15,388           | 5,129             | 5,129           | 5,129        | 5,129           | 15,388           | 1,795          | 5,129          | 15,388                | 35,906           |          | 45,651               | 25,647           |                  | 6,925           | 3,078    | 5,129          | 513             | 66,682            | 41,035           |
| 620100           | Staff Enrichment Reimbursement Office Supplies                              | 44,511<br>47.520     | -              | 50              | 250             | -           | 300             | 100            | - 1            | 400              | 100               | 100             | 100          | 100             | 1,000            | -              | -              | -                     | 4.560            | -        | 2,650                | 800              | 44,511           | 3,000           | 32.810   | 200            | -               | 500               | 500              |
| 620110           | Computer Supplies   | 80,114               | -              | - 30            | 250             | - 1         | - 300           | - 100          | - 1            | 400              | - 100             | 100             | - 100        | 100             | 2,000            | - 1            | 64,952         | 10,012                | 5,150            | - 1      | 2,030                |                  | -                | 3,000           | 32,010   |                | - 1             |                   |                  |
| 620120           | Software Purchases  | 7,500                | -              | 42.562          |                 | -           |                 | -              |                |                  |                   |                 |              |                 |                  |                |                | 7,500                 | -                |          |                      |                  |                  |                 |          | -              | -               | -                 |                  |
|                  |   | 740 215              |                |                 |                 |             |                 |                |                | 1.600            | 2 500             |                 |              |                 |                  |                |                |                       |                  |          |                      | 650              |                  |                 |          | 01.250         |                 |                   |                  |

| _      |  |                  |        |         |         |        |         |         |         |                 |         |                |         |         |         |         |         |         |         |         |         |         |         |         |        |        |        |         |         |
|--------|--|------------------|--------|---------|---------|--------|---------|---------|---------|-----------------|---------|----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|--------|--------|---------|---------|
| 501100 | Cost - Food and Beverage                 |                  | -      |         | -       | -      | -       | -       | -       | -               | -       | -              | -       | -       | -       |         | -       | -       | -       | -       |         | -       | -       |         | -      | -      | -      | -       | -       |
| 503100 | Cost of Sales - Non Food                 | 18,420           | -      | -       | -       | -      | -       | -       | -       | -               | 18,420  | -              | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -      | -      | -      | -       | -       |
| 601100 | Staff Salaries                           | 4,945,484        | 41,149 | 102,530 | 102,485 | 72,100 | 124,283 | 129,973 | 50,148  | 182,696         | 50,148  | 55,432         | 58,195  | 56,650  | 149,865 | 24,604  | 55,432  | 233,044 | 430,557 | 264,000 | 553,509 | 420,114 | 348,472 | 117,304 | 30,089 | 58,800 | 7,386  | 825,400 | 401,120 |
| 601120 | Hourly                                   | 158,459          | -      | -       | -       | -      | -       | -       | -       | -               | -       | 25,583         | 12,184  | 120,692 | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -      | -      | -      | -       | -       |
| 601130 | Student Wages                            | 3,892,958        | 54,448 | 104,835 | 102,750 | 66,000 | 10,368  | 280,165 | 167,111 | 436,092         | 299,155 | 312,768        | 133,514 | 32,165  | 142,245 | 191,724 | 183,114 | 49,680  | 351,796 | -       | 61,163  | 57,771  | 38,193  | 33,768  | 81,577 | -      | -      | 35,340  | 667,218 |
| 602000 | Benefits                                 | 800              | -      |         | -       |        | -       | -       |         | -               | -       |                | -       |         | -       | -       | -       |         |         |         |         |         | 800     | -       | -      | -      | -      | -       | -       |
| 602110 | Payroll Taxes                            | 529,307          | 5,135  | 11,670  | 11,590  | 7,925  | 9,886   | 20,169  | 9,936   | 29,893          | 14,755  | 17,614         | 10,257  | 14,741  | 16,657  | 8,880   | 10,925  | 19,300  | 45,779  | 20,196  | 44,018  | 34,248  | 27,662  | 10,207  | 5,280  | 4,498  | 565    | 63,286  | 54,235  |
| 602210 | Workers Compensation                     | 180,555          | 4,070  | 4,175   | 4,175   | 1,739  | 696     | 9,045   | 16,351  | 16,699          | 9,741   | 14,611         | 8,001   | 11,828  | 4,175   | 13,342  | 6,610   | 2,087   | 10,089  |         | 4,488   | 3,131   | 2,783   | 1,165   | 3,340  | 348    | 35     | 5,218   | 22,613  |
| 602220 | Unemployment Insurance                   | 19.039           | 429    | 440     | 440     | 183    | 73      | 954     | 1,724   | 1.761           | 1.027   | 1.541          | 844     | 1.247   | 440     | 1,407   | 697     | 220     | 1.064   |         | 473     | 330     | 293     | 123     | 352    | 37     | 4      | 550     | 2,384   |
| 602310 | Insurance Benefits                       | 1,014,257        | 7,672  | 15,924  | 15,911  | 17,165 | 8,124   | 15,985  | 7.960   | 40,433          | 7,960   | 24,455         | 7,977   | 24,458  | 40,361  | 5,260   | 7,971   | 73,503  | 72,377  |         | 132,982 | 58,386  | 88,732  | 29,812  | 4,761  | 7,935  | 2,450  | 222,231 | 73,474  |
| 602320 | Retirement                               | 381,783          | 3,323  | 7,708   |         | 3,605  | 13,671  | 11,288  | 1,254   | 14,079          | 2,507   | 2,772          | 1,455   | 6,231   | 11,201  | 2,706   | 6,098   | 25,145  | 46,434  |         | 51,753  | 35,055  | 35,431  | 7,341   | 1,504  | 1,470  | 812    | 64,144  | 22,233  |
| 602410 | Vacation                                 |                  | -      | .,      | -       | -      | -       | -       | -       |                 | -       | -              | -       |         |         |         |         | -       |         |         | -       | -       |         |         |        | -      | -      |         | -       |
| 602420 | Post Employment Insurance                | 384,702          | 3,591  | 10,259  | 10,259  | 5,129  | 5,129   | 10.259  | 5,129   | 15,388          | 5,129   | 5,129          | 5,129   | 5.129   | 15,388  | 1,795   | 5,129   | 15,388  | 35,906  |         | 45,651  | 25,647  | 30,776  | 6,925   | 3,078  | 5,129  | 513    | 66,682  | 41,035  |
| 602510 | Staff Enrichment Reimbursement           | 44,511           | 0,001  | 10,233  | 10,233  | 5,125  | 5,125   | 10,233  | 5,125   | 15,500          | 5,225   | DJAKO          | 5,125   | 5,110   | 15,500  | 2,1733  | 5,125   | 15,500  | 33,500  |         | 45,051  | 23,047  | 44,511  | 0,525   | 5,070  | 5,115  | 515    | 00,002  | 41,000  |
| 620100 | Office Supplies                          | 47,520           |        | 50      | 250     |        | 300     | 100     |         | 400             | 100     | 100            | 100     | 100     | 1,000   |         |         |         | 4,560   |         | 2,650   | 800     | 44,311  | 3,000   | 32,810 | 200    |        | 500     | 500     |
| 620110 | Computer Supplies                        | 80,114           | -      | 30      | 250     | - 1    | 300     | 100     | -       | 400             | 100     | 100            | 100     | 100     | 2,000   | -       | 64.952  | 10,012  | 5,150   | -       | 2,030   | 000     | -       | 3,000   | 32,010 | 200    |        | 300     | 500     |
| 620110 | Software Purchases                       | 7,500            | -      | - 1     | -       | - 1    |         |         | - 1     | -               | -       | - 1            | - 1     | -       | - 1     | - 1     | 04,532  | 7,500   | 3,150   | - 1     | -       |         | -       | - 1     | -      | -      |        | -       |         |
| 620200 |  |                  | 11.340 | 42.562  | 32.850  | 52,600 | -       | 5.720   | 6,135   | 1.600           | 2,500   | 23.039         | 5.090   | 4.000   | 322,400 | 76,378  | -       | 7,500   | 54.100  |         | -       | 650     | 20,000  |         | 1.000  | 81.250 | 5.000  | -       |         |
|        | Program Costs                            | 749,215          | 2.500  | 43,563  | 32,850  | 52,600 | -       | 12.590  |         |                 |         |                |         |         | 322,400 | /0,3/8  | 4.806   | 7.040   | 54,100  | - 1     | -       | 650     | 20,000  | 2.000   | 1,000  | 61,250 | 5,000  | 12.500  | 18,000  |
| 620210 | Operational Supplies                     | 82,623<br>36,936 | 2,500  | -       |         |        | -       | 1,117   | 1,775   | 11,556<br>2,452 | 1,750   | 1,385<br>4,510 | 4,959   | 1,710   |         |         | 4,806   | 7,042   | -       | - 1     | -       |         |         | 2,000   |        | -      |        | 10,875  | 18,000  |
|        | Operational Supplies - Employee Uniforms |                  | -      | 800     | /80     | -      | 371     |         | 1,643   | 2,452           | 771     | 4,510          | 1,139   | 150     | 1,100   | -       | -       | -       | -       | -       | -       | -       | -       | -       | 11,228 | -      | -      |         |         |
| 620230 | Operational Supplies - Towels & Laundry  | 17,852           | -      |         | -       | -      |         | 16,292  |         | -               | -       |                | -       | -       | -       |         | -       |         | -       |         |         |         |         |         | -      | -      |        | 1,560   |         |
| 623100 | Insurance                                | 128,178          | -      |         | -       | -      | 67,126  | -       | -       | -               | -       | -              | -       | -       | -       | 1,248   | -       | -       | -       |         | -       | 48,596  | -       | -       | -      | -      | 11,208 | -       |         |
| 623210 | Printing and Photocopy                   | 80               | -      | -       | -       | -      | -       | -       | -       | -               | -       | -              | -       | -       | -       |         | -       | -       | -       | -       | -       | 80      | -       |         | -      | -      | -      | -       | -       |
| 623310 | Postage                                  | 4,048            | -      |         | -       | -      | -       | -       | -       | -               | -       | -              | -       | -       | -       | -       | -       | -       | -       |         | -       | 3,998   | 50      | -       | -      | -      | -      | -       |         |
| 623410 | Equipment Lease                          | 44,398           | -      | -       | -       | -      | -       | -       | -       | -               | -       | -              | -       | -       | -       | -       | -       | 44,398  | -       | -       | -       | -       | -       | -       | -      | -      | -      | -       | -       |
| 623420 | Equipment Rental                         | 2,500            | -      | -       | -       | -      | -       | -       | -       | -               | -       | -              | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -       | -      | -      | -      | 2,500   | -       |
| 623510 | Hospitality                              | 4,450            | -      | 700     | 400     | -      | 500     | -       | -       | -               | -       | -              | -       | -       | -       | -       | -       | -       | -       | -       | 400     | 1,000   | 250     | 200     | -      | 1,000  | -      | -       | -       |
| 623520 | Program Food Costs                       | 66,926           | -      | -       | -       | -      | -       | -       |         | -               | -       | -              |         | -       | -       | 66,926  |         | -       | -       | -       | -       |         | -       | -       |        | -      |        | -       |         |
| 623610 | Dues                                     | 19,310           | -      | 250     | 225     | 575    | 2,235   | -       | -       | 250             | -       | -              | -       | 275     | 1,200   | 2,432   | -       | -       | -       | -       | 1,378   | 8,915   | 1,270   | 130     | -      | -      | -      | -       | 175     |
| 623620 | Subscriptions                            | 16,088           | -      | 252     | 612     |        | -       | -       |         | 324             | -       |                | 336     | -       | 316     | -       | -       | 130     | 8,642   | -       | 2,296   | 695     | 1,730   | -       | -      | 755    | -      | -       | -       |
| 623625 | Book Purchases                           | 600              | -      | -       | -       |        | -       | -       | -       | -               | -       | -              | -       | -       | -       | -       | -       | -       | 300     | -       | -       | -       | 300     | -       | -      | -      | -      | -       | -       |
| 623650 | Recruitment Expense                      | 9,482            | -      |         | -       | -      | -       | -       |         | -               | -       |                | -       | -       | -       | 2,482   | -       | -       |         | -       |         |         | 7,000   | -       | -      | -      | -      | -       | -       |
| 623700 | Interest Expense                         |                  | -      | -       | -       | -      | -       | -       | -       | -               | -       | -              | -       | -       | -       | -       | -       | -       | -       |         | -       | -       | -       | -       | -      | -      | -      | -       | -       |
| 623910 | Advertising                              | 19,509           | -      | -       | -       | -      | -       | -       | -       | -               | -       | -              | -       | -       | -       | -       | -       | -       | 19,509  | -       | -       | -       | -       | -       | -      | -      | -      | -       | -       |
| 623920 | Marketing                                | 66,335           | -      | -       | -       | -      | -       | -       | -       | -               | -       | -              | -       | -       | -       | -       | -       | -       | 65,835  | -       | -       | -       | -       | -       | -      | -      | -      | -       | 500     |
| 625100 | Professional Services                    | 110,410          | -      | -       | -       | -      | -       | -       |         | -               | -       | -              | -       | -       | -       | 750     | -       | -       | 2,550   | -       | 21,750  | 9,600   | 5,760   | 70,000  | -      | -      | -      | -       | -       |
| 625200 | Contract Services                        | 255,649          | -      |         | -       | -      |         | -       |         | -               | -       |                | -       | -       | -       | -       | -       | 5,983   | -       |         | 4,332   | 300     | -       | -       | -      | -      | -      | 228,033 | 17,000  |
| 625300 | Legal Services                           | 24,950           | -      | -       | -       | -      | -       | -       | -       | -               | -       | -              | -       | -       | -       | -       | -       | -       | -       |         | -       | 12,000  | 12.950  | -       | -      | -      | -      | -       | -       |
| 625310 | Audit Services                           | 30,000           | -      |         | -       | -      | -       | -       |         | -               | -       |                | -       |         | -       | -       | -       | -       |         |         | 30,000  | -       | -       | -       | -      | -      | -      | -       | -       |
| 625320 | Management Services                      |                  | -      |         | -       | -      | -       | -       | -       | -               | -       |                | -       |         | -       |         | -       | -       | -       |         | -       | -       | -       |         | -      | -      | -      | -       | -       |
| 625350 | Computer Systems Support                 | 211.541          | -      |         | -       | -      | -       | 2.340   | -       | -               | 20.000  | -              | -       | 5.805   | -       | 2,160   | -       | 73.837  | -       |         | 85.099  | -       | 15.300  |         | -      | -      | -      | -       | 7.000   |
| 625360 | Web Online Services                      |                  | -      |         | -       | -      | -       | -       | -       | -               | -       |                | -       | -       | -       | -       | -       | -       | -       |         |         | -       | -       |         | -      | -      | -      | -       |         |
| 625370 | Multimedia Services                      |                  | -      |         |         |        |         | -       |         | -               |         |                | -       | -       |         |         |         | -       |         |         |         |         |         |         | -      | -      | -      | -       |         |
| 625400 | Personnel Services                       | 27,248           | -      |         |         |        |         |         |         |                 |         |                |         |         |         |         |         | _       |         |         |         |         | 27,248  |         |        |        |        | -       |         |
| 625410 | Training-Development Svcs                | 121,121          |        | 700     | 600     | 1.500  | 7,789   | 4.341   | 1,405   | 1,110           | 490     | 6,612          | 500     | 1,600   | 5,550   |         | 1.390   | 60      | 1,555   |         | 2.800   | 1,425   | 57,575  | 4,500   | 1.500  | 10.300 |        |         | 7,820   |
| 625420 | Payroll Services                         | 96,345           |        | 700     | 000     | 1,500  | 1,103   | 4,341   | 2,403   | 1,110           | 450     | 0,012          | 300     | 2,000   | 5,550   |         | 1,000   | - 00    | 1,555   |         | 96,345  | 2,423   | 57,575  | 4,500   | 2,500  | 20,300 |        |         | 7,020   |
| 625500 | Interpreter - Access Services            | 8,046            |        | 2,880   | - 1     | 1.500  | - 1     | - 1     | - 1     | -               |         | 1.656          | -       | -       | - 1     |         | -       |         | -       |         | 30,343  | - 1     | 2.010   |         |        |        |        | -       |         |
| 625510 | Parking                                  | 8,750            |        | 2,000   | - 1     | 2,300  | - 1     | - 1     | - 1     |                 |         | 1,000          |         |         | - 1     | 1,000   | - 1     |         | -       | - 1     |         | - 1     | 1,750   | - 1     | - 1    |        | - 1    | 500     | 5,500   |
| 625520 | Security                                 | 2,000            | -      | -       | -       | -      |         | -       | -       |                 | -       | -              | -       | -       | -       | 2,000   | -       | -       | -       | - 1     | -       | -       | 1,730   | -       | -      | -      | -      | 300     | 2,000   |
| 625710 | Subcontractor Svcs-University            | 54,212           |        | - 1     | -       | -      | -       | - 1     | -       | -               | -       | -              |         | -       | -       | -       | -       | -       | -       |         | -       | - 1     | -       | - 1     | -      |        | -      | 54,212  | 2,000   |
| 630100 | Travel                                   | 174,306          | -      | 8,010   | 10.197  | 3,827  | 1 212   | 1.960   | 4,410   | 414             | 75      | 293            | 75      | 5.413   | 6,684   | 2.519   | 1,605   | 2,474   | 537     | - 1     | 8,998   | 95,305  | 4 912   | 280     | 75     | 1.800  | -      | 2.053   | 11,280  |
| 630110 | In State Travel                          | 1/4,306          | -      | 6,010   | 10,197  | 3,827  | 1,212   | 1,960   | 4,410   | 414             | /5      | 293            | /5      | 5,413   | 0,684   | 2,519   | 1,605   | 2,474   | 557     | - 1     | 8,998   | 95,305  | 4,812   | 280     | 75     | 1,800  | -      | 2,053   | 11,280  |
|        |  | 81,686           | -      | 5,585   | 3,435   | 310    | -       | - 000   |         | 1,470           | 250     | 500            | 250     | 1.150   | 2,346   | rer.    | 550     | 2.005   | 1.750   | -       | 8,075   | 31,795  | 6,265   | 250     | 250    | 750    | -      | 3,250   | 0.025   |
| 630400 | Seminar-Conference Fee                   | 81,686           | -      | 5,585   | 3,435   | 310    | -       | 900     |         | 1,470           | 250     | 500            | 250     | 1,150   | 2,346   | 565     | 550     | 2,965   | 1,750   | - 1     | 8,075   | 51,/95  | 6,265   | 250     | 250    | 750    |        | 3,250   | 9,025   |
|        |  |                  |        |         |         |        |         |         |         |                 |         |                |         |         |         |         |         |         |         |         |         |         |         |         |        |        |        |         |         |

# UNIVERSITY STUDENT UNION 2019-20 OPERATING BUDGET PROPOSAL BY DEPARTMENT AND ACCOUNT

|         | 22.2 S. O. LINING SUPELLY HOUSE AND ACCOUNT |                 |               |               |         |             |                      |               |              |                                |            |                   |              |            |               |                     |              |              |                                   |                    |            |            |                       |   |             |              |
|---------|---|-----------------|---------------|---------------|---------|-------------|----------------------|---------------|--------------|--------------------------------|------------|-------------------|--------------|------------|---------------|---------------------|--------------|--------------|-----------------------------------|--------------------|------------|------------|-----------------------|---|-------------|--------------|
|         |   | 2018-19         | 31010         | 31020         | 31030   | 31040       | 31070 31071          | 31072         | 31073        | 31074 3107                     | 5 3107     | 6 31077           | 31090        | 31250      | 31300         | 31350               | 31600        | 32080        | 33010 33020                       | 33030              | 33040      | 33050      | 33080                 | 33200                                   | 35030       | 35050        |
|         |   |                 |               |               |         |             |                      |               |              |                                |            | -                 |              |            |               |                     |              |              |                                   |                    |            |            |                       |   |             |              |
|         |   |                 |               |               |         |             |                      |               |              |                                |            |                   |              |            |               |                     |              |              |                                   |                    |            |            |                       |   |             |              |
|         |   |                 |               |               |         |             |                      |               |              | SRC                            |            |                   |              |            |               | Technology          |              |              |                                   |                    |            |            |                       |   |             |              |
| Account | Description                                 | Proposed Budget | Games<br>Room | Pride Center  | VRC     | Diversity & | SRC Admin SRC Facili | SRC           |              | Membership<br>Services SRC Agu |            | Ilness SRC Fitnes |              |            | Computer Labs | Support<br>Services |              |              |                                   |                    |            | Guest      | Board of<br>Directors |   | Maintenance |              |
| 640100  | Telephones                                  | 88,373          | Koom          | Pride Center  | VKC     | inclusion   | SKC Admin SKC Facili | intramurais   | weilness     | Services SRC Aqu               | atics Cent | er Programs       | USU Events   | 189        |               |                     | Marketing    | Keserves     | Accounting & Finance Administrati | on Human Resources | Operations | Services   | Directors             | Leased                                  | Maintenance | USU RES      |
| 640200  | Electricity                                 | 690,934         |               | -             | - 1     | -           | - 1                  | -             | -            |                                | -          | -                 |              | 4,750      |               | 00,104              |              | -            | 1                                 |                    | -          | -          | -                     | 34,851                                  | 651,333     |              |
| 640300  | Gas   | 100,313         |               | -             | -       | -           | -                    | -             |              |                                | -          | -                 |              | 690        |               |                     | -            | -            | -                                 |                    | -          | -          | -                     | 5,060                                   | 94,563      |              |
| 640400  | Water                                       | 76,071          |               | -             | - 1     | -           | - 1                  | -             | -            |                                | -          | -                 |              | 523        |               |                     |              | -            | 1                                 |                    | -          | -          | -                     | 3,837                                   | 71,711      |              |
| 640600  | Cable TV                                    | 70,071          |               | -             | -       |             | -                    | -             |              |                                | -          | -                 |              | 323        | _             | -                   | -            |              |                                   | -                  |            |            | -                     | 3,037                                   | 71,711      |              |
| 640700  | BTU Cooling                                 | -               |               | -             |         |             | -                    | -             | -            |                                | -          | -                 | -            | -          | _             | _                   |              | -            | -                                 |                    | -          | -          | -                     | -                                       | -           |              |
| 640800  | BTU Heating                                 | _               |               | -             |         |             |                      |               |              |                                | _          |                   |              |            |               |                     |              |              |                                   | -                  | _          | _          |                       |   |             |              |
| 650110  | Building Supplies                           | 183,833         |               | -             | - 1     |             | -                    | -             | -            |                                | -          | _                 | -            | -          | _             | _                   |              | -            | -                                 |                    | -          | -          | -                     | -                                       | 183,833     |              |
| 650120  | Custodial Supplies                          | 103,033         |               | -             | -       |             | -                    | -             |              |                                | -          | _                 |              | -          |               | -                   |              |              |                                   | -                  |            |            |                       | -                                       | 103,033     | -            |
| 650210  | Custodial Services                          | 1,265,728       |               | - 1           | - 1     |             | - 1                  | 1             |              |                                | -          | -1                |              | 10,441     |               | -                   |              | -            |                                   |                    | 13,366     | -          | -                     | 76,603                                  | 1,155,318   | 10,000       |
| 650220  | Pest Control Services                       | 9,600           |               | 1 1           | - 1     |             | - 1                  | -             |              | -                              | -1         | -1                |              | 10,441     |               | -                   | -            | -            |                                   | 1                  | 13,300     | _          | -                     | 70,003                                  | 9,600       | 10,000       |
| 650230  | Sanitation Services                         | 41,920          |               | -             | -       |             | -                    | -             | -            |                                | -          | -                 | -            | -          | -             | _                   | -            | -            | -                                 |                    | -          | -          |                       | -                                       | 41,920      |              |
| 650300  | Vehicle Repair                              | 1,000           |               | 1 1           | - 1     |             | - 1                  | -             |              | -                              | -1         | -1                |              | -          | -             | -                   | -            | -            |                                   | 1                  | -          | -          | -                     | - 1                                     | 1.000       |              |
| 650400  | Equip - Facility R and M                    | 206,370         |               | -             | -       |             | - 16.0               | E2            | -            |                                | -          | -                 | -            | -          | 19.854        | 31,259              | -            | _            |                                   |                    | -          | -          |                       | -                                       | 138,604     |              |
| 650410  | R & M - General Equipment                   | 13,525          |               | 1 1           | - 1     |             | 10,0                 |               |              | -                              | -          | ,000              |              | -          | 15,0.54       | 31,233              | 525          | -            |                                   | 1                  | -          | -          | -                     | - 1                                     | 130,004     | 11,000       |
| 650420  | R & M - Sports Equipment                    | 52,785          |               | -             |         |             | - 8.                 | 00            |              |                                | -          | ,000              | -            | -          |               |                     | 323          |              |                                   |                    | _          |            |                       | -                                       | 44,500      | 11,000       |
| 650430  | R & M - Outdoor Pools                       | 45,359          |               | - 1           | - 1     |             | - 0,,                |               |              |                                | 760        | -1                |              | -          |               | _                   |              | -            |                                   |                    | -          | -          |                       | - 1                                     | 43,599      |              |
| 650440  | R & M - Outdoor Field                       | 11,370          |               |               |         |             | - 3.3                | 70            |              |                                | 700        |                   |              |            |               |                     |              | _            |                                   |                    |            |            |                       |   | 8,000       |              |
| 650450  | R & M - Buildings                           | 11,570          |               | - 1           | - 1     |             | 1 3,                 | 70            |              |                                | -          | -1                |              | -          |               |                     |              | -            |                                   |                    | - 1        | -          | -                     | - 1                                     | 0,000       |              |
| 650500  | Construction Project Expenses               | 1,500           |               |               |         |             |                      |               |              |                                |            |                   |              | 1,500      |               |                     |              |              |                                   |                    |            |            |                       |   |             |              |
| 660130  | Licensing Fees                              | 3,971           |               | - 1           | - 1     |             | - 1                  | 1             |              | -                              | -          | -1                |              | 1,500      |               | -                   | -            | -            |                                   |                    | -          | -          | -                     | - 1                                     | 3.971       |              |
| 660140  | Handling Fees                               | 3,511           |               |               |         |             |                      |               |              |                                |            |                   |              |            |               |                     |              |              |                                   |                    |            |            |                       |   | 3,371       |              |
| 660210  | Bank Charges                                | 4,000           |               | -             | -       |             |                      | 1             |              |                                | -          |                   |              |            | -             | -                   | -            |              | 4.000                             |                    | -          | -          |                       | - 1                                     |             |              |
| 660220  | Merchant Charges                            | 32,121          | 124           |               |         |             |                      |               |              | 11,201                         | -          | 368               |              | 14,260     |               |                     |              |              | 4,272                             |                    |            |            |                       |   |             | 1,896        |
| 660310  | Uncollectible Accounts Expense              | 32,121          | 14.4          |               | -       |             |                      |               |              | 14,201                         | -          | 300               |              | 14,200     |               |                     | -            |              | 4,272                             |                    | 1          | -          |                       | - 1                                     | - 1         | 1,000        |
| 660420  | University Dept Support                     | 35,000          |               |               |         |             |                      |               |              |                                |            |                   |              |            |               |                     |              |              |                                   |                    |            |            |                       | 35,000                                  |             |              |
| 660430  | Referendum Expense                          | 33,000          |               |               |         |             |                      |               |              |                                |            |                   |              |            |               |                     |              |              |                                   |                    |            | -          |                       | 33,000                                  |             |              |
| 660510  | Penalties - Late Fees                       |                 |               |               |         |             |                      | -             |              |                                |            |                   |              |            |               |                     |              |              |                                   |                    |            |            | -                     |   | -           |              |
| 660520  | Taxes & Licenses                            | 260             |               |               | -       | -           |                      | -             |              | -                              | -          | -                 |              |            |               |                     |              |              | 260                               |                    |            |            | -                     | -                                       | -           |              |
| 660910  | Admin Contingency                           | 652,921         |               |               |         |             |                      | -             |              |                                | -          |                   |              |            |               |                     |              | 652,921      |                                   |                    |            |            | -                     |   | -           |              |
| 660940  | Operating Reserves                          | 250,000         |               |               |         |             |                      |               |              |                                |            |                   |              |            |               |                     |              | 250,000      |                                   |                    |            |            |                       |   |             |              |
| 680210  | Scholarships                                | 50,212          | -             |               |         | -           |                      | -             |              |                                | -          |                   |              |            |               |                     |              |              |                                   |                    |            |            | 50,212                | -                                       | -           |              |
| 680220  | Tuition-Books                               | 8,304           |               |               |         |             |                      | - 8,304       | 1 -          |                                |            | -                 |              |            |               |                     |              |              |                                   |                    |            |            | .,                    | -                                       | -           |              |
| 720100  | Expendable Equipment                        | 30,500          |               |               | -       |             |                      | -             |              | -                              | -          | -                 |              |            |               |                     | -            |              |                                   |                    |            |            |                       | -                                       | -           | 30,500       |
| 720110  | Expendable Sports Equipment                 | 21,891          |               |               |         |             |                      | -             | 12,716       | 4,400 1                        | 000        | - 3,77            | 5 -          |            |               |                     |              |              |                                   |                    |            |            |                       |   | -           | ,,,,,,,      |
| 720120  | Expendable Computer & Peripherals           | 109,501         | -             | -             | -       | -           | -                    | -             |              | -                              | -          | -                 |              | -          |               | 109,501             | -            | -            | -                                 |                    | -          | -          | -                     | -                                       | -           | -            |
| 720130  | Expendable Furniture & Fixtures             | 3,600           | -             |               | -       | -           |                      | -             |              |                                | -          | -                 |              |            |               |                     |              |              |                                   |                    | -          |            | -                     |   | -           | 3,600        |
| 750120  | Amort-Software                              | 7,415           |               | -             | -       | -           |                      | -             |              | -                              | -          | -                 |              | -          |               | -                   | -            | -            | 7,415                             |                    | -          |            | -                     | -                                       | -           | -            |
| 750210  | Depr-Furniture and Fixtures                 | 10,256          |               | -             | -       | -           |                      | -             |              | -                              | -          | -                 |              | -          |               |                     | -            |              | 10,256                            |                    | -          | -          | -                     | -                                       | -           | -            |
| 750220  | Depr-Equipment                              | 115,821         | -             | -             | -       | -           |                      | -             |              | -                              | -          | -                 |              | -          |               | -                   | -            | -            | 115,821                           |                    | -          | -          | -                     | -                                       | -           | -            |
| 750230  | Depr-Computers-Peripherals                  | 30,262          | -             | -             | -       | -           |                      | -             |              | -                              | -          | -                 |              | -          |               | -                   | -            | -            | 30,262                            |                    | -          | -          | -                     | -                                       | -           | -            |
| 750320  | Depr-Leasehold Improvements                 | 50,494          |               | -             | -       | -           |                      | -             |              | -                              | -          | -                 |              | -          |               | -                   | -            | -            | 50,494                            |                    | -          |            | -                     | -                                       | -           | -            |
| 750600  | Loss on Disposal of FA                      | -               |               | -             | -       | -           | -                    | -             |              | -                              | -          | -                 |              | -          |               | -                   | -            | -            |                                   |                    | -          | -          | -                     | -                                       | -           | -            |
| 891050  | Transfers in from University                | -               | -             | -             | -       | -           |                      | -             |              | -                              | -          |                   |              | -          |               | -                   | -            |              |                                   |                    | -          |            | -                     | -                                       | -           | -            |
| 904000  | Pension Related Charges                     | 5,537           | -             | -             | -       | -           | -                    | -             |              | -                              | -          | -                 |              | -          |               | -                   | -            | -            | 5,537                             |                    | -          | -          | -                     | -                                       | -           | -            |
|         | Total Expenses                              |                 | \$ 133,781    | \$ 320,331 \$ | 299,570 | \$ 234,158  | \$ 251,763 \$ 551,5  | 06 \$ 283,285 | 5 \$ 769,332 | \$ 450,379 \$ 500              | 760 \$ 252 | .374 \$ 297,11    | 9 \$ 720,928 | \$ 438,531 | \$ 369,132    | \$ 801,712          | \$ 1,159,014 | \$ 1,187,117 |                                   | 9 \$ 781,921       | \$ 300,371 | \$ 176,844 | \$ 224,484            | \$ 183,323                              | 4,046,786   | \$ 1,420,108 |
|         |   | . ,,            |               | ,             | ,,,,,   |             |                      |               |              |                                | ,          |                   | ,            |            |               |                     |              |              |                                   |                    |            |            |                       | , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | ,           |              |

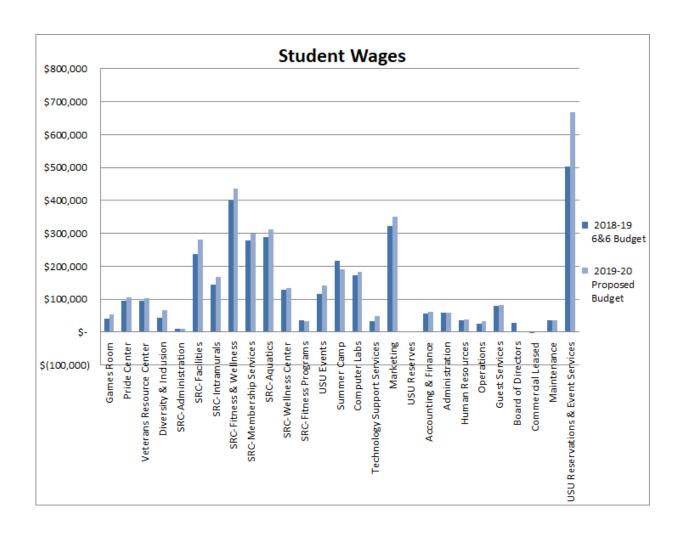
Net Financial Activity \$ 0 \$ (116,781) \$ (293,570) \$ (180,138) \$ (293,570) \$ (180,138) \$ (293,570) \$ (180,138) \$ (293,570) \$ (180,138) \$ (293,684) \$ (718,517) \$ 154,351 \$ (825,283) \$ (283,684) \$ (703,281) \$ (807,730) \$ (1187,117) \$ 14,516,062 \$ (820,618) \$ (781,221) \$ (287,083) \$ (178,821) \$ (287,083) \$ (178,821) \$ (287,083) \$ (178,821) \$ (287,083) \$ (178,821) \$ (287,083) \$ (178,821) \$ (287,083) \$ (178,821) \$ (287,083) \$ (178,821) \$ (287,083) \$ (178,821) \$ (287,083) \$ (178,821) \$ (287,083) \$ (178,821) \$ (287,083) \$ (178,821) \$ (287,083) \$ (178,821) \$ (287,083) \$ (178,821) \$ (287,083) \$ (178,821) \$ (287,083) \$ (178,821) \$ (287,083) \$ (178,821) \$ (287,083) \$ (178,821) \$ (287,083) \$ (178,821) \$ (

# University Student Union Operating Budget Proposal Expenditures by Department

|            |                                   | 2018-19          |    | 2019-20       |                 |            |
|------------|-----------------------------------|------------------|----|---------------|-----------------|------------|
| Department | Description                       | 6 & 6 Budget     | Pr | oposed Budget | \$ Variance     | % Variance |
| 31010      | Games Room                        | \$<br>92,190     | \$ | 133,781       | \$<br>41,591    | 45.1%      |
| 31020      | Pride Center                      | \$<br>286,002    | \$ | 320,331       | \$<br>34,328    | 12.0%      |
| 31030      | Veterans Resource Center          | \$<br>274,500    | \$ | 299,570       | \$<br>25,070    | 9.1%       |
| 31040      | Diversity and Inclusion           | \$<br>192,796    | \$ | 234,158       | \$<br>41,362    | 21.5%      |
| 31070      | SRC-Administration                | \$<br>270,200    | \$ | 251,763       | \$<br>(18,437)  | -6.8%      |
| 31071      | SRC-Facilities                    | \$<br>502,303    | \$ | 551,506       | \$<br>49,203    | 9.8%       |
| 31072      | SRC-Intramurals                   | \$<br>228,839    | \$ | 283,285       | \$<br>54,445    | 23.8%      |
| 31073      | SRC-Fitness & Wellness            | \$<br>720,738    | \$ | 769,332       | \$<br>48,594    | 6.7%       |
| 31074      | SRC-Membership Services           | \$<br>420,421    | \$ | 450,379       | \$<br>29,958    | 7.1%       |
| 31075      | SRC-Aquatics                      | \$<br>461,071    | \$ | 500,760       | \$<br>39,690    | 8.6%       |
| 31076      | SRC Wellness Center               | \$<br>257,156    | \$ | 252,374       | \$<br>(4,783)   | -1.9%      |
| 31077      | SRC Fitness Programs              | \$<br>276,067    | \$ | 297,119       | \$<br>21,052    | 7.6%       |
| 31090      | USU Events                        | \$<br>695,740    | \$ | 720,928       | \$<br>25,188    | 3.6%       |
| 31250      | Summer Camp                       | \$<br>473,557    | \$ | 438,531       | \$<br>(35,026)  | -7.4%      |
| 31300      | Computer Labs                     | \$<br>362,873    | \$ | 369,132       | \$<br>6,259     | 1.7%       |
| 31350      | Technology Support Services       | \$<br>822,223    | \$ | 801,712       | \$<br>(20,512)  | -2.5%      |
| 31600      | Marketing                         | \$<br>1,151,344  | \$ | 1,159,014     | \$<br>7,670     | 0.7%       |
| 32080      | USU Reserves                      | \$<br>484,708    | \$ | 1,187,117     | \$<br>702,409   | 144.9%     |
| 33010      | Accounting & Finance              | \$<br>1,361,837  | \$ | 1,386,478     | \$<br>24,641    | 1.8%       |
| 33020      | Administration                    | \$<br>911,807    | \$ | 849,839       | \$<br>(61,967)  | -6.8%      |
| 33030      | Human Resources                   | \$<br>745,076    | \$ | 781,921       | \$<br>36,845    | 4.9%       |
| 33040      | Operations                        | \$<br>492,165    | \$ | 300,371       | \$<br>(191,795) | -39.0%     |
| 33050      | Guest Services                    | \$<br>197,235    | \$ | 176,844       | \$<br>(20,391)  | -10.3%     |
| 33080      | Board of Directors                | \$<br>178,424    | \$ | 224,484       | \$<br>46,060    | 25.8%      |
| 33200      | Commercial Leased                 | \$<br>180,618    | \$ | 183,323       | \$<br>2,705     | 1.5%       |
| 35030      | Maintenance                       | \$<br>3,931,838  | \$ | 4,046,786     | \$<br>114,947   | 2.9%       |
| 35050      | USU Reservations & Event Services | 1,160,041        | \$ | 1,420,108     | \$<br>260,067   | 22.4%      |
|            | Total Expenses                    | \$<br>17,131,770 | \$ | 18,390,945    | \$<br>1,259,175 | 7.3%       |

# University Student Union Operating Budget Proposal Student Wages

|       |                                   |    |           | 2019-20         |                |            |
|-------|-----------------------------------|----|-----------|-----------------|----------------|------------|
| _     |                                   | 20 | 18-19 6&6 | Proposed        |                |            |
| Dept  | Dept Name                         |    | Budget    | Budget          | <br>Variance   | % Variance |
| 31010 | Games Room                        | \$ | 39,800    | \$<br>54,448    | \$<br>14,648   | 36.8%      |
| 31020 | Pride Center                      | \$ | 96,363    | \$<br>104,835   | \$<br>8,472    | 8.8%       |
| 31030 | Veterans Resource Center          | \$ | 95,693    | \$<br>102,750   | \$<br>7,057    | 7.4%       |
| 31040 | Diversity & Inclusion             | \$ | 44,475    | \$<br>66,000    | \$<br>21,525   | 48.4%      |
| 31070 | SRC-Administration                | \$ | 9,540     | \$<br>10,368    | \$<br>828      | 8.7%       |
| 31071 | SRC-Facilities                    | \$ | 237,315   | \$<br>280,165   | \$<br>42,850   | 18.1%      |
| 31072 | SRC-Intramurals                   | \$ | 142,919   | \$<br>167,111   | \$<br>24,192   | 16.9%      |
| 31073 | SRC-Fitness & Wellness            | \$ | 400,940   | \$<br>436,092   | \$<br>35,152   | 8.8%       |
| 31074 | SRC-Membership Services           | \$ | 278,903   | \$<br>299,155   | \$<br>20,252   | 7.3%       |
| 31075 | SRC-Aquatics                      | \$ | 289,309   | \$<br>312,768   | \$<br>23,459   | 8.1%       |
| 31076 | SRC-Wellness Center               | \$ | 127,862   | \$<br>133,514   | \$<br>5,652    | 4.4%       |
| 31077 | SRC-Fitness Programs              | \$ | 36,041    | \$<br>32,165    | \$<br>(3,876)  | -10.8%     |
| 31090 | USU Events                        | \$ | 114,575   | \$<br>142,245   | \$<br>27,670   | 24.2%      |
| 31250 | Summer Camp                       | \$ | 216,164   | \$<br>191,724   | \$<br>(24,440) | -11.3%     |
| 31300 | Computer Labs                     | \$ | 172,680   | \$<br>183,114   | \$<br>10,434   | 6.0%       |
| 31350 | Technology Support Services       | \$ | 34,019    | \$<br>49,680    | \$<br>15,661   | 46.0%      |
| 31600 | Marketing                         | \$ | 321,302   | \$<br>351,796   | \$<br>30,494   | 9.5%       |
| 32080 | USU Reserves                      | \$ | -         | \$<br>-         | \$<br>-        | -          |
| 33010 | Accounting & Finance              | \$ | 56,963    | \$<br>61,163    | \$<br>4,200    | 7.4%       |
| 33020 | Administration                    | \$ | 59,676    | \$<br>57,771    | \$<br>(1,905)  | -3.2%      |
| 33030 | Human Resources                   | \$ | 35,873    | \$<br>38,193    | \$<br>2,320    | 6.5%       |
| 33040 | Operations                        | \$ | 26,095    | \$<br>33,768    | \$<br>7,673    | 29.4%      |
| 33050 | Guest Services                    | \$ | 80,948    | \$<br>81,577    |                |            |
| 33080 | Board of Directors                | \$ | 28,674    | \$<br>-         | \$<br>(28,674) | -100.0%    |
| 33200 | Commercial Leased                 | \$ | (1)       | \$<br>-         | \$<br>1        | -100.0%    |
| 35030 | Maintenance                       | \$ | 36,782    | \$<br>35,340    | \$<br>(1,442)  | -3.9%      |
| 35050 | USU Reservations & Event Services | \$ | 503,380   | \$<br>667,218   | \$<br>163,838  | 32.5%      |
|       | <b>Total Student Wages</b>        | \$ | 3,486,290 | \$<br>3,892,958 | \$<br>406,668  | 11.7%      |



# University Student Union Operating Budget Proposal Student Hours & Wages

|                   |  | Proposed      |    | Proposed<br>Student |    | Avg.        |
|-------------------|--|---------------|----|---------------------|----|-------------|
| <b>Department</b> | Dept Description                       | Student Hours | _  | Wages               | _  | lourly/Rate |
| 31010             | Games Room                             | 3,746         | \$ | 54,448              | \$ | 14.53       |
| 31020             | Pride Center                           | 7,230         | \$ | 104,835             | \$ | 14.50       |
| 31030             | Veterans Resource Center               | 7,057         | \$ | 102,750             | \$ | 14.56       |
| 31040             | Diversity & Inclusion                  | 4,400         | \$ | 66,000              | \$ | 15.00       |
| 31070             | SRC-Administration                     | 720           | \$ | 10,368              | \$ | 14.40       |
| 31071             | SRC-Facilities                         | 18,905        | \$ | 280,165             | \$ | 14.82       |
| 31072             | SRC-Intramurals                        | 11,387        | \$ | 167,111             | \$ | 14.68       |
| 31073             | SRC-Fitness & Wellness                 | 29,117        | \$ | 436,092             | \$ | 14.98       |
| 31074             | SRC-Membership Services                | 20,344        | \$ | 299,155             | \$ | 14.70       |
| 31075             | SRC-Aquatics                           | 19,616        | \$ | 312,768             | \$ | 15.94       |
| 31076             | SRC-Wellness Center                    | 9,049         | \$ | 133,514             | \$ | 14.75       |
| 31077             | SRC-Fitness Programs                   | 2,073         | \$ | 32,165              | \$ | 15.52       |
| 31090             | USU Events                             | 9,810         | \$ | 142,245             | \$ | 14.50       |
| 31250             | Summer Camp                            | 12,896        | \$ | 191,724             | \$ | 14.87       |
| 31300             | Computer Labs                          | 12,547        | \$ | 183,114             | \$ | 14.59       |
| 31350             | Technology Support Services            | 3,312         | \$ | 49,680              | \$ | 15.00       |
| 31600             | Marketing                              | 24,312        | \$ | 351,796             | \$ | 14.47       |
| 33010             | Accounting & Finance                   | 4,200         | \$ | 61,163              | \$ | 14.56       |
| 33020             | Administration                         | 3,920         | \$ | 57,771              | \$ | 14.74       |
| 33030             | Human Resources                        | 2,590         | \$ | 38,193              | \$ | 14.75       |
| 33040             | Operations                             | 2,240         | \$ | 33,768              | \$ | 15.08       |
| 33050             | Guest Services                         | 5,629         | \$ | 81,577              | \$ | 14.49       |
| 33080             | Board of Directors                     | -             | \$ | -                   |    | #DIV/0!     |
| 33200             | Commercial Leased                      | -             | \$ | -                   |    | #DIV/0!     |
| 35030             | Maintenance                            | 2,480         | \$ | 35,340              | \$ | 14.25       |
| 35050             | USU Reservations & Event Service       | 45,667        | \$ | 667,218             | \$ | 14.61       |
|                   | <b>Total Student Hours &amp; Wages</b> | 263,247       | \$ | 3,892,958           | \$ | 14.79       |