

UNIVERSITY STUDENT UNION, INC.

**CALIFORNIA STATE UNIVERSITY,
NORTHRIDGE**

**BUDGET BINDER
2013-2014**



Proposed Operating,
Capital Outlay,
&
Reserves Budgets

**UNIVERSITY STUDENT UNION, INC
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2013-14 BUDGET MESSAGE**

As the Executive Director and Associate Director, Finance & Business Services of the University Student Union (USU), one of our major responsibilities each year is to submit to the Finance Committee and Board of Directors the annual budgets for the organization. On behalf of the USU management team and staff, it is our pleasure to present to you the proposed 2013-14 fiscal year operating; capital outlay; and reserves budgets.

STUDENT HEADCOUNT

Student fee income¹ is based on the most recent student headcount forecast² made available by the University. Any mandated decreases in student headcount³ would have a negative financial impact on student fee revenue. If the campus mandates a reduction in student headcount due to budgetary constraints, the USU will make budget adjustments to expenses during the first or second quarter budget review.

LONG-TERM FINANCIAL PLAN

The 2013-14 proposed budget is prepared in accordance with the USU's long-term financial plan. The USU will only propose an operating budget where the revenues and expenses are in alignment with the corresponding revenues and expenses in the long-term financial plan⁴.

USU CURRENT AND FUTURE PROJECTS

The Student Recreation Center (SRC) has been open for over a year and has created positive energy and excitement on campus. In fact, 70% of CSUN students actually have SRC Memberships. The new SRC Recreation Field⁵ is a beautiful facility that is enhancing outdoor sports opportunities for Intramurals and Sports Clubs.

The expanded 128 seat Computer Lab⁶ is a success with students. The lab contains the latest computer and printer technology that minimizes the students' waiting time in line; allows them to print 20 pages per day for free; and allows them to print remotely and pick up their print job at the lab.

In addition, there are several other exciting projects that are in progress or in the planning stages that will be paid for in cash:

1. East Conference Renovation – a \$2.7 million project that will add five meeting rooms in a space previously occupied by the Fitness Centre. It will also provide a prayer/meditation/ reflection space; a foot washing space; a lactation room; develop a new student lounge; and relocation of the Sunny Days Camp program. The projected completion date is May 2014.
2. Wellness Center – a \$4.1 million project in partnership with the Student Health Center, University Counseling Services, and the College of Health & Human Development that will provide lounge space; sleeping areas; office spaces; student peer mentor support spaces; and therapy and consultation rooms. It will also include outdoor areas for meditation; a healing garden; a water feature and a fire pit. The projected completion date is fall 2015.
3. Plaza del Sol Renovation – a \$2.5 million project in the design phase that will make the plaza a more inviting and comfortable space for students, faculty, and staff. The cost of this project is subject to change.

**UNIVERSITY STUDENT UNION, INC
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2013-14 BUDGET MESSAGE**

4. Satellite Student Union (SSU) Renovation – a study will be conducted to assess the feasibility of converting the current two story space into office space for occupation by Housing & Conference Services as part of the USU's strategic priority to determine the best use of the SSU. The cost of the renovation will be determined once the feasibility study is complete.

USU DEPARTMENT UPDATE

The USU will not add any new departments during the 2013-14 fiscal year.

There is one significant change for budgeting for utilities⁷ and janitorial⁸ costs that involves the SRC Facilities, Satellite Student Union, and Maintenance departments that will take effect in 2013-2014. All utilities and janitorial costs for fiscal year 2013-14 will be budgeted 100% in the Maintenance department instead of being divided among the three referenced departments. As a result the expense budget for Maintenance has increased by approximately \$706 thousand and the SRC-Facilities and Satellite Student Union's departmental expense budgets have decreased by the corresponding amount.

2013-14 PROPOSED OPERATING BUDGET

The USU is proposing a consolidated⁹ change in net assets (surplus) of \$9,690. Consolidated revenues are \$12,638,788 and consolidated expenditures are \$12,629,098. **Table 1** at the end of this message provides a detailed breakdown of all revenue and expense categories.

Operating Fund Revenues

Revenues¹⁰ are projected to increase by 3.4% or \$421,019. The detailed breakdown of the significant changes in revenue categories are as follows:

Description	2012-13 6 & 6 Budget	2013-14 Proposed Budget	\$ Variance	% Variance
Student Fees	\$ 10,540,000	\$ 10,884,854	\$ 344,854	3.3%
Food Service Commissions	\$ 135,000	\$ 141,500	\$ 6,500	4.8%
Rental Income	\$ 664,350	\$ 647,655	\$ (16,695)	-2.5%
Program Income	\$ 407,920	\$ 488,155	\$ 80,235	19.7%
SRC Income	\$ 347,213	\$ 427,496	\$ 80,283	23.1%
Interest Income	\$ 400	\$ 541	\$ 141	35.3%
Grant Revenue	\$ 58,740	\$ -	\$ (58,740)	-100.0%
Miscellaneous Income	\$ 64,146	\$ 48,587	\$ (15,559)	-24.3%
Total Revenues	\$ 12,217,769	\$ 12,638,788	\$ 421,019	3.4%

Operating Fund Expenditures¹¹

Expenditures are projected to increase by \$655,851 or 5.5%. The proposed budget is comprised of 58% salary and benefit expenses and 42% operating expenses. The detailed breakdown of the significant changes in expenditure categories are as follows:

UNIVERSITY STUDENT UNION, INC
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2013-14 BUDGET MESSAGE

EXPENSES	2012-13 6 & 6 Budget	2013-14 Proposed Budget	\$ Variance	% Variance
Staff Salaries	\$ 3,058,801	\$ 3,225,985	\$ 167,184	5.5%
Hourly Wages	\$ 111,544	\$ 117,350	\$ 5,806	5.2%
Student Wages	\$ 2,541,269	\$ 2,636,149	\$ 94,880	3.7%
Benefits	\$ 1,264,158	\$ 1,394,648	\$ 130,490	10.3%
Cost of Goods Sold	\$ 16,000	\$ 16,522	\$ 522	3.3%
General Operating Expenses	\$ 298,303	\$ 340,802	\$ 42,500	14.2%
Supplies & Services	\$ 1,279,985	\$ 1,321,967	\$ 41,982	3.3%
Travel	\$ 129,673	\$ 196,195	\$ 66,521	51.3%
Utilities	\$ 1,152,847	\$ 1,033,681	\$ (119,166)	-10.3%
Repairs & Maintenance	\$ 1,124,645	\$ 1,055,718	\$ (68,927)	-6.1%
Fees & Charges	\$ 69,547	\$ 45,380	\$ (24,167)	-34.7%
Reserves	\$ 330,993	\$ 789,314	\$ 458,320	138.5%
Grants & Scholarships	\$ 82,543	\$ 74,360	\$ (8,183)	-9.9%
Expendable Equipment	\$ 101,858	\$ 65,772	\$ (36,086)	-35.4%
Amortization & Depreciation	\$ 411,080	\$ 315,256	\$ (95,824)	-23.3%
Total Expenses	\$ 11,973,247	\$ 12,629,098	\$ 655,851	5.5%

2013-14 RESERVES BUDGET¹²

Reserves are provided to meet the potential and anticipated business needs of the USU per the USU's Reserves Policy. The USU is requesting unallocated working capital reserves in the amount of \$470,000 and designated reserves in the amount of \$274,272 for a combined total of \$744,272:

Chartfield String	Description	Total Budget	Designated Reserves	Unallocated Reserves	Comments
601100	Staff Bonuses	\$ 71,272	\$ 71,272	\$ -	Projected staff bonuses
601100	Staff Salary Adjustments	\$ 41,398	\$ 41,398	\$ -	Salary Reclassifications
601100	Staff Salary Increase	\$ 76,056	\$ 76,056	\$ -	Projected staff salary increase (2.5%)
601130	Student Wage Increase	\$ 66,055	\$ 66,055	\$ -	Projected student wage increase (2.5%)
602110	Payroll Taxes	\$ 19,491	\$ 19,491	\$ -	Taxes for projected salary & wage increases and bonuses
660940	Operating Reserves	\$ 470,000	\$ -	\$ 470,000	Unallocated Reserves
	Total Proposed Reserves	\$ 744,272	\$ 274,272	\$ 470,000	

Designated Reserves are allocated for a specific purpose such as staff bonuses; salary reclassifications¹³; and salary & wage increases. Unallocated working capital reserves are unallocated funds to be utilized principally for unanticipated events; unexpected price increases; or to fund new programs and business opportunities.

The proposed Reserves Budget *does not* include administrative contingencies which are reserved for one-time purchases that will not be included in the subsequent year's budget. The 2013-14 Administrative Contingencies are listed in the following table:

UNIVERSITY STUDENT UNION, INC
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2013-14 BUDGET MESSAGE

Dept No	Dept Name	Description	Amount
31010	Games Room	Support to send the CSUN Poetry Slam team to the National Competition	\$ 5,000
31010	Games Room	Support to send CSUN students to the National Competition (billiards & table tennis)	\$ 2,000
31070	SRC - Administration	Wellness Center consulting contract	\$ 17,000
31072	SRC - Intramurals	Regional team tournament entry fees & associated travel	\$ 6,434
31073	SRC - Fitness & Wellness	Mindbody software set-up fee (allows members to sign up for group exercise classes online)	\$ 850
31073	SRC - Fitness & Wellness	NetPulse software that connects fitness equipment one one platform	\$ 3,992
31090	USU Events	PBS Visionaries Screening Event	\$ 2,000
31350	Technology Support Services	Asset Tracker Software	\$ 34,703
31350	Technology Support Services	Video Surveillance Cameras	\$ 20,841
31350	Technology Support Services	Alcatel Lucent Network Switch Upgrade	\$ 71,829
31160	Marketing	USU/SRC Mobile App	\$ 30,000
31160	Marketing	Freelance Web Designer	\$ 9,000
33020	Administration	Consultants for Program Review	\$ 7,500
33020	Administration	Technology Lounge & Study Space Furniture	\$ 97,383
33080	Board of Directors	Fee Equivalent Scholarship for a graduate student, BOD Chair and/or Vice Chair	\$ 10,782
Totals			\$319,314

2013-14 Capital Outlay Budget¹⁴

The total 2013-14 capital outlay (fixed asset) request is \$112,488:

Item #	Description	Dept	Asset Category	Total Cost	Cumulative Cost Total
1	Grand Salon Blackout Shade/Drapes	USU RES	Equipment	\$ 27,489	\$27,489
2	Exacq Vision Video Surveillance System	Technology Support Services (TSS)	Equipment	\$ 32,420	\$59,909
3	Pool Cover for the Plaza Pool	Aquatics	Equipment	\$ 6,801	\$66,710
4	Table Top Media Displays	Administration	Furniture & Fixtures	\$ 36,126	\$102,836
5	Rolling Media Display	Administration	Furniture & Fixtures	\$ 9,652	\$112,488

The definition of fixed asset changed during the 2012-13 fiscal year. The current definition of a fixed asset is tangible personal property with a single unit value greater than \$5,000 that will be used in a productive capacity for more than a year. The prior definition included *groups of like items with a combined value greater than \$5,000*. This definition is consistent with the University's definition of a fixed asset.

2013-14 DBMER¹⁵ REPAIR AND REPLACEMENT PROJECT REQUESTS

The USU is not anticipating any DBMER repair and replacement projects for 2013-14 at this time. The projected DBMER cash transfer from the USU's revenue fund¹⁶ for 2013-14 is \$2,078,811 (referenced in the USU's long-term financial plan).

RECOMMENDED ACTION

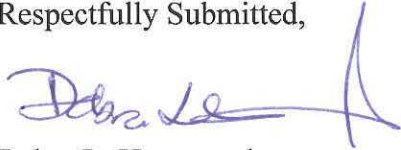
It is recommended that the Finance Committee approve the 2013-14 capital outlay, reserves, and operating budgets as presented.

**UNIVERSITY STUDENT UNION, INC
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2013-14 BUDGET MESSAGE**

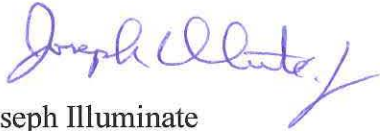
The Finance Committee recommended the approval of the operating, capital outlay, and reserves budgets on May 10, 2013. The USU Board of Directors approved these budgets on June 10, 2013.

The budget presented is conservative and provides sufficient funding for any possible contingencies not specifically anticipated in the budget. The budget provides for the continued fiscal viability of the organization while providing students with quality programs and services.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Debra L. Hammond", with a long horizontal flourish extending to the right.

Debra L. Hammond
Executive Director

A handwritten signature in blue ink, appearing to read "Joseph Illuminate", with a long horizontal flourish extending to the right.

Joseph Illuminate
Associate Director, Finance & Business Services

UNIVERSITY STUDENT UNION, INC
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2013-14 BUDGET MESSAGE

TABLE 1: PROPOSED OPERATING BUDGET

	2012-13 6 & 6 Budget	2013-14 Proposed Budget	\$ Variance	% Variance
Student Fees	\$ 10,540,000	\$ 10,884,854	\$ 344,854	3.3%
Food Service Commissions	\$ 135,000	\$ 141,500	\$ 6,500	4.8%
Rental Income	\$ 664,350	\$ 647,655	\$ (16,695)	-2.5%
Program Income	\$ 407,920	\$ 488,155	\$ 80,235	19.7%
SRC Income	\$ 347,213	\$ 427,496	\$ 80,283	23.1%
Interest Income	\$ 400	\$ 541	\$ 141	35.3%
Grant Revenue	\$ 58,740	\$ -	\$ (58,740)	-100.0%
Miscellaneous Income	\$ 64,146	\$ 48,587	\$ (15,559)	-24.3%
Total Revenues	\$ 12,217,769	\$ 12,638,788	\$ 421,019	3.4%

Staff Salaries	\$ 3,058,801	\$ 3,225,985	\$ 167,184	5.5%
Hourly Wages	\$ 111,544	\$ 117,350	\$ 5,806	5.2%
Student Wages	\$ 2,541,269	\$ 2,636,149	\$ 94,880	3.7%
Total Salaries & Wages	\$ 5,711,615	\$ 5,979,484	\$ 267,869	4.7%

Benefits	\$ 1,264,158	\$ 1,394,648	\$ 130,490	10.3%
----------	--------------	--------------	------------	-------

Total Salaries, Wages & Benefits	\$ 6,975,773	\$ 7,374,132	\$ 398,359	5.7%
---	---------------------	---------------------	-------------------	-------------

Cost of Goods Sold	\$ 16,000	\$ 16,522	\$ 522	3.3%
General Operating Expenses	\$ 298,303	\$ 340,802	\$ 42,500	14.2%
Supplies & Services	\$ 1,279,985	\$ 1,321,967	\$ 41,982	3.3%
Travel	\$ 129,673	\$ 196,195	\$ 66,521	51.3%
Utilities	\$ 1,152,847	\$ 1,033,681	\$ (119,166)	-10.3%
Repairs & Maintenance	\$ 1,124,645	\$ 1,055,718	\$ (68,927)	-6.1%
Fees & Charges	\$ 69,547	\$ 45,380	\$ (24,167)	-34.7%
Reserves	\$ 330,993	\$ 789,314	\$ 458,320	138.5%
Grants & Scholarships	\$ 82,543	\$ 74,360	\$ (8,183)	-9.9%
Expendable Equipment	\$ 101,858	\$ 65,772	\$ (36,086)	-35.4%
Amortization & Depreciation	\$ 411,080	\$ 315,256	\$ (95,824)	-23.3%
Total Operating Expenses	\$ 4,997,474	\$ 5,254,966	\$ 257,492	5.2%

Total Expenses	\$ 11,973,247	\$ 12,629,098	\$ 655,851	5.5%
-----------------------	----------------------	----------------------	-------------------	-------------

Net Surplus	\$ 244,522	\$ 9,690	\$ (234,832)	-96.0%
--------------------	-------------------	-----------------	---------------------	---------------

UNIVERSITY STUDENT UNION, INC
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2013-14 BUDGET MESSAGE

ENDNOTES

¹ Student fee income for purposes of the operating budget is computed by the following formula: [Total Budgeted Expenditures + Total Budgeted USU Revenue (exclusive of Student Fee Revenue)] – Projected Net Surplus = Budgeted Student Fee Income.

² The projected fall/spring headcount is 34,669 and the projected summer headcount is 7,100, which is in line with data provided by the campus. Fall/spring headcount is estimated to increase 1.0% annually through 2018-19 and summer headcount is projected to remain flat at 7,100.

³ The 2013-14 student union fee is \$256 per each fall and spring semester for each enrolled student. The student union summer 2013 fee is \$152 for each enrolled student.

⁴ A significant accomplishment was achieved during the 2012-2013 fiscal year. A delay in the previously approved onetime \$2.00 USU operational fee and \$2.00 inflation adjustment was approved by the Board of Directors; recommended by the Student Fee Advisory Committee; and accepted by the President. The fee will not be implemented for the 2013-14 year. It is expected that the fee will be implemented in 2014-15.

⁵ The SRC Recreation Field is a \$4.4 million project funded entirely with cash.

⁶ The expanded Computer Lab is a \$2.1 million project funded entirely with cash.

⁷ Utilities include electricity, natural gas, and water.

⁸ The USU contracts with U.S. Metro Group for the provision of janitorial services.

⁹ "Consolidated" means the sum total of all the USU department's revenues and expenses.

¹⁰ The following are the reasons for the variances in revenue categories :

- **Student Fees** – these are the fees every matriculating student is required to pay each academic term. Student fees account for 86.1% of the revenue budget and is projected to increase by 3.3% to offset corresponding increases in total expenditures.
- **Food Service Commissions** – the USU receives 1.0% of all food sales on campus per an agreement with the University Corporation (TUC). In exchange, TUC does not pay rent for its food operations that are located in the USU. Food sales commissions are projected to increase 4.8% based on sales forecasts provided by TUC.
- **Rental Income** – includes revenue from subleases with campus and private entities (i.e. Wells Fargo) located in the USU. It also includes income generated from the rental of meeting rooms and equipment rented for use in the meeting rooms. Rental income (which includes equipment rental) is projected to decline slightly by 2.5% as a result of converting meeting rooms into "smart rooms". Individual projectors that were previously rented separately are now included in the rental room fee because the projectors are now permanently mounted in the rooms. Rental room fees to off campus clients were increased by 25% in order to offset some of the projected loss of equipment rental income.
- **Program Income** – this consists of revenue generated from Matador Mall (an event where vendors come and sale their wares) and Sunny Days Camp. The 19.7% increase is due to the average number of campers in Sunny Days increasing from of 140 per week to an average of 180 per week and an increase in the per camper participation fee by \$15.00. Camp is now able to accommodate more campers as a result of expanding its programming to include the SRC.
- **SRC Income** – includes income generated from memberships; fitness classes; guest passes; and aquatics programs. Revenue is projected to increase by 23.1% because actual revenue has exceeded conservative projections during the first full year of operations.
- **Interest Income** – funds earned on investments of USU cash in money market funds. The overall budget is projected to be only \$541 because interest rates for money market funds are projected to be less than 0.01% (one-tenth of one percent). The USU investment policy requires that liquidity and safety of principal take priority over the rate of return.
- **Grant Revenue** – grants are funds received by the USU from the Campus Quality Fee (CQF) or other outside sources. The USU completes CQF proposals which the CQF committee considers for funding each year. The USU has submitted CQF proposals for the 2013-14 fiscal year; however, the USU is not budgeting grant revenue for 2013-14 because the CQF decision by the committee to fund the proposals have not yet been made.

UNIVERSITY STUDENT UNION, INC
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2013-14 BUDGET MESSAGE

- **Miscellaneous Income** – this category includes insurance premium dividends returned to the USU as a result of positive claims history. It also includes recovery of costs in the USU Reservations & Events department (security, janitorial, and linen service).

¹¹ The following are the reasons for the variances in the expenditure categories:

- **Staff Salaries** – staff salaries are wages paid to full-time employees who work more than 30 hours per week. Salaries are projected to increase by 5.5% or \$167,184.
 - \$113,000 of the increase is comprised of designated reserves for staff bonuses; salary reclassifications; and salary increases. If salary increases are not approved, the funds will be transferred to unallocated reserves.
 - A new position (Technical Coordinator) budgeted at \$43,000 was created in the USU Reservations & Events department.
 - Increases in wages are also budgeted in Fitness & Wellness; Major Events; and Business Services as a result of negotiated salaries for positions that were vacant (i.e. Fitness & Wellness Coordinator; USU Events Supervisor, and Accountant I – Payroll).
- **Hourly wages** are paid to those employees who work on hourly basis and do not receive benefits. There is a 5.2% increase in hourly wages due to the addition of a new position (Aquatics Supervisor) in the Aquatics department offset by the transfer of hourly wages to student wages in Aquatics. The Aquatics Supervisor will generate revenue from community swim lessons, a program the Aquatics Supervisor will be developing.
- **Student Wages** are paid to student assistant employees. There is a 3.7% or \$94,880 increase in this budget as illustrated in the following table:

Dept No	Dept Name	2012-13 6&6 Budget	2013-14 Proposed Budget	\$ Variance	% Variance
31010	Games Room	\$ 16,765	\$ 17,313	\$ 548	3.3%
31020	Pride Center	\$ 50,550	\$ 61,209	\$ 10,659	21.1%
31030	Veterans Resource Center	\$ 50,570	\$ 62,694	\$ 12,124	24.0%
31070	SRC-Administration	\$ 6,430	\$ 6,541	\$ 110	1.7%
31071	SRC-Facilities	\$ 172,928	\$ 186,733	\$ 13,805	8.0%
31072	SRC-Intramurals	\$ 120,220	\$ 105,208	\$ (15,012)	-12.5%
31073	SRC-Fitness & Wellness	\$ 310,903	\$ 268,413	\$ (42,490)	-13.7%
31074	SRC-Membership Services	\$ 252,739	\$ 226,274	\$ (26,465)	-10.5%
31075	SRC-Aquatics	\$ 210,956	\$ 248,703	\$ 37,747	17.9%
31090	USU Events	\$ 111,353	\$ 112,257	\$ 904	0.8%
31250	Sunny Days Camp	\$ 129,791	\$ 144,820	\$ 15,029	11.6%
31300	Computer Labs	\$ 137,907	\$ 173,220	\$ 35,313	25.6%
31350	Technology Support Services	\$ 31,299	\$ 43,853	\$ 12,554	40.1%
31600	Marketing	\$ 155,252	\$ 160,287	\$ 5,035	3.2%
32080	USU Reserves	\$ 77,362	\$ 66,055	\$ (11,307)	-14.6%
33010	Business Services	\$ 19,806	\$ 21,973	\$ 2,167	10.9%
33020	Administration	\$ 32,428	\$ 59,992	\$ 27,564	85.0%
33030	Human Resources	\$ 48,100	\$ 57,417	\$ 9,317	19.4%
33050	Information Services & Special Projects	\$ 82,961	\$ 86,252	\$ 3,291	4.0%
33080	BOD	\$ 22,343	\$ 23,462	\$ 1,119	5.0%
33200	Commercial Leased	\$ 17,540	\$ 17,864	\$ 324	1.8%
35030	Maintenance	\$ 57,912	\$ 57,249	\$ (663)	-1.1%
35050	USU Reservations & Event Services	\$ 340,684	\$ 337,964	\$ (2,720)	-0.8%
35080	SSU	\$ 84,470	\$ 90,396	\$ 5,926	7.0%
Total Student Wages		\$ 2,541,269	\$ 2,636,149	\$ 94,880	3.7%

UNIVERSITY STUDENT UNION, INC
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2013-14 BUDGET MESSAGE

- The Pride Center and VRC student wages increased over 20% in order to provide staffing during the summer months. The centers opened in fall 2013. In 2013-14, the centers will be open year round. Each center has added Customer Service Attendants (CSA's) and a Resource Center Supervisor to provide coverage for the expanded hours of operation and to provide an additional 240 hours of training for the CSA's during summer and winter.
 - 8.0% increase in SRC-Facilities as result of adding the new position of Turf Field Manager.
 - 17.9% increase in SRC-Aquatics due to the transfer of wages from Hourly to Student Wages. Previously, in FY 12-13, there was \$30,000 of lifeguarding hours budgeted for Temporary Emergency Hires. These positions are still needed, but they will now be student assistant positions. Also, more student assistant hours are needed to handle the planned increase in CPR classes and swimming lessons. In addition, the wages of the lifeguards have increased in order to retain the lifeguards during the critical summer months.
 - 11.6% increase in Summer Camp to manage the increase in the number of campers from an average of 140 to 180 per week.
 - 25.6% increase in Computer Labs due to extending the operating hours of the Lab during the week.
 - 40.1% increase in Technology Support Services (TSS) to reflect staffing of four TSS Assistants instead of two. Four were actually budgeted in 12/13 but only two positions were consistently filled throughout the year. Due to in anticipated increase in workload, four TSS assistants are needed.
 - 85.0% increase in Administration due to the addition of one intern and extension of the schedules for the Clerical Assistants from 15 to 20 hours per week.
 - 19.4% increase in Human Resources due to the addition of a student assistant to provide support to the Training & Development Coordinator. This position's duties will support employee training, particularly continuation of the online staff and supervisor training.
 - Increases in student wages were offset by significant decreases in the Intramurals, Fitness & Wellness, and Membership Services departments based on hours actually worked during the first year of the SRC's operation.
- **Benefits** are projected to increase by 10.3 % or \$130,490. Workers Compensation and Unemployment Insurance premiums have increased as well as the premiums for medical and dental. Retirement expense is projected to increase as more employees become eligible to participate in the USU's 403(b) and pension plans.
 - **Cost of Goods Sold** – this category consists of product purchased for resale in the SRC Pro Shop.
 - **General Operating Expenses** have increased by 14.2% or \$42,500 principally due to increases in General Insurance, Equipment Rental (copiers); Program Food Costs for Summer Camp; and a net increase in Marketing and Advertising Costs.
 - **Supplies & Services** have increased by 3.3% or \$41,982 due to increases in Program Costs; Computer Supplies; Software Purchases; Training & Development; Payroll Services; and Interpreter Access Services offset by decreases in Operational Supplies; Contract Services; and Personnel Services.
 - **Travel** has increased by 51.3% or \$66,521. \$21,036 of the increase is funds allocated for each staff member to attend a one day seminar costing less than \$250 in the local area. Travel expenses have increased to give more staff members the opportunity attend conferences. Also, conferences during the 2013-14 fiscal year are in locations that are farther away. For instance, the ACUI Regional conference will be in Hawaii and the annual conference will be in Florida. Although the request for budgeted travel has increased, the total travel budget is only 1.55% of the total \$12.6 million budget.

UNIVERSITY STUDENT UNION, INC
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2013-14 BUDGET MESSAGE

- **Utilities** are projected to decrease by 10.3% or \$119,166 with decreases in Electricity and Water offset by an increase in Gas. A more accurate utilities budget can now be determined since one year of actual usage data is available for the SRC. The solar panels on the SRC roof have also contributed to lowering the electricity expense.
- **Repairs & Maintenance** has decreased by 6.1% or \$68,927 in the Equipment Facility R&M account offset by increases in the maintenance and repairs projected for sports equipment and the outdoor pool and field. The decrease in Equipment Facility R&M is attributable to one time projects (electrical, paint, carpet) completed in 2012-13 not carrying over to 2013-14.
- **Fees & Charges** are expected to decline by 34.7% or \$24,167 due to decreases in Merchant Charges and cash donations. Merchant charges are the fees the USU pays when customers pay for services with either a debit card or credit card. Now that we have actual Merchant Charge data from SRC sales, we are able to more accurately project what Merchant Charges will be. Cash Donations is funds contributed to the University to support campus initiatives. The USU contributed \$15,000 in cash donations to the victims of Super Storm Sandy during the 2012-13 year which will not occur in 2013-14.
- **Reserves** are projected to increase by 138.5% when compared to the 2012-13 budget. This increase appears larger than it really is. The Reserves expense budget includes both Operating Reserves and Administrative Contingencies. During the fiscal year when a need for reserves and contingencies arise, funds are transferred from Operating Reserves and Administrative Contingencies to other accounts. For example, if there was major repair that was required (but not budgeted), the funds for this repair would be transferred from Operating Reserves to a repair and maintenance account (which would reduce reserves and increase expense for repair and maintenance).
- **Grants & Scholarships** consists of tuition reimbursement paid to the USU Board Chair, Vice Chair, and to USU graduate assistants and scholarships paid to student Board members for their service on the USU Board of Directors. There is a projected decrease of 9.9%.
- **Expendable Equipment** is projected to decrease by 35.4% or \$36,086. A substantial decrease in Expendable Equipment is offset by increases in Expendable Sports Equipment, Computers & Peripherals, and Furniture & Fixtures. The reason for the overall decrease is because one-time Expendable Equipment purchased in 2012-13 will not be carried over to 2013-14. The increases in Expendable Sports Equipment, Computers & Peripherals, and Furniture & Fixtures are due to the change in the definition of a fixed asset. The current definition of fixed asset is a single item with a purchase price greater than \$5,000 that will be used in a productive capacity for more than one year. The prior definition included groups of like items with a total purchase price greater than \$5,000. Groups of like item fixed assets that were once included in the capital outlay (fixed asset) budget are now included as Expendable Equipment in the operating budget. Therefore, in subsequent years, the capital outlay budget will be generally lower and the budget for Expendable Equipment will be generally higher.
- **Depreciation & Amortization** is expected to decrease by 23.3% or \$95,824 due to the change in the definition of a fixed asset explained in the **Expendable Equipment** section. Since there will fewer fixed assets going forward, there will be less depreciation expense since all fixed asset purchases are depreciated over their expected life.

¹² The "Reserves Budget" is different from the "Reserves Expense" category budget. The Reserves budget includes unallocated reserves and designated reserves only. These reserves are budgeted in its own separate and unique department (32080 Reserves). The Reserve Expense category includes unallocated reserves; designated reserves; and administrative contingencies. The reason administrative contingencies are not included in the Reserves budget is because they are not housed in the 32080 Reserves department. Administrative contingencies are budgeted across departments which are therefore, part of the operating budget and not the Reserves budget.

**UNIVERSITY STUDENT UNION, INC
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2013-14 BUDGET MESSAGE**

¹³ A reclassification typically occurs when there is a major change in the essential duties of an employment position rendering the current job classification obsolete. Increased workload is not a cause for a reclassification.

¹⁴ Capital outlay is the outlay of funds for capital or fixed asset purchases. Capital assets or fixed assets are defined as tangible property with a single unit value greater than \$5,000 to be used in a productive capacity which will benefit the USU for a period of more than one year.

¹⁵ DBMER is an acronym for the Dormitory, Building, Maintenance and Equipment Replacement fund. This fund is utilized to manage large repairs that cannot be accommodated in the operating budget and therefore, are not included in the USU operating budget. DBMER is funded by transferring cash from the revenue fund. The campus accounting department is the custodian of this fund.

¹⁶ The revenue fund is where all student union fees are deposited before they are transferred to the USU's operating budget. The campus accounting department is the custodian of this fund.

University Student Union, Inc
California State University, Northridge
Proposed Reserves Budget
2013-2014

Chartfield String	Description	Total Budget	Designated Reserves	Unallocated Reserves	Comments
601100	Staff Bonuses	\$ 71,272	\$ 71,272	\$ -	Projected staff bonuses
601100	Staff Salary Adjustments	\$ 41,398	\$ 41,398	\$ -	Salary Reclassifications
601100	Staff Salary Increase	\$ 76,056	\$ 76,056	\$ -	Projected staff salary increase (2.5%)
601130	Student Salary Increase	\$ 66,055	\$ 66,055	\$ -	Projected student wage increase (2.5%)
602110	Payroll Taxes	\$ 19,491	\$ 19,491	\$ -	Taxes for projected salary & wage increases and bonuses
660940	Operating Reserves	\$ 470,000	\$ -	\$ 470,000	Unallocated Reserves*
	Total Proposed Reserves	\$ 744,272	\$ 274,272	\$ 470,000	

**Unallocated reserves are utilized for unusual and extraordinary circumstances; unexpected price increases; and to fund new programs or business opportunities.*

University Student Union, Inc.
Capital Outlay Requests 2013/14

Item #	Description	Dept	Asset Category	Total Cost	Cumulative Cost Total
1	Grand Salon Blackout Shade/Drapes	USU RES	Equipment	\$ 27,489	\$27,489
2	Exacq Vision Video Surveillance System	Technology Support Services (TSS)	Equipment	\$ 32,420	\$59,909
3	Pool Cover for the Plaza Pool	Aquatics	Equipment	\$ 6,801	\$66,710
4	Table Top Media Displays	Administration	Furniture & Fixtures	\$ 36,126	\$102,836
5	Rolling Media Display	Administration	Furniture & Fixtures	\$ 9,652	\$112,488

Total \$112,488

Prior Year \$ 387,282 *

**The large difference between the 12/13 and 13/14 capital outlay budgets is due to a change in the definition of a fixed asset. The current definition of a fixed asset is tangible property with a unit price greater than \$5,000 that will be used in a productive capacity for more than one year. The prior definition included groups of like items with a combined price greater than \$5,000. For example, a single purchase of 100 tables with a unit price of \$50 each would be considered a fixed asset since the total price of all the tables would exceed \$5,000. Under the current definition, these tables are now included in the operating expense budget. That is why the capital outlay budget for 2013/14 has decreased when compared to the prior fiscal year. This revised definition is consistent with the University's definition of fixed asset.*

JUSTIFICATIONS

- 1 The current motorized blind system in the Grand Salon was a temporary solution as a shield to the large amount of sunlight coming into the room. This sunlight interferes with the visibility of presentations projected onto LCD projectors in the stage area of the Grand Salon. Attempts have been made to repair the motorized blinds with limited success. Experts at All-Bright Window and Floor Coverings say the limited success in repairing the motorized blinds is due to the blinds exceeding the recommended 3:1 ratio in regards to length and width of the blinds. It is necessary to replace the current motorized system with one that needs less maintenance and with one that will maintain an optimal atmosphere for presentations.
- 2 The existing video surveillance system is more than 10 years old and is no longer recording any activities. The Exacq Vision video surveillance system is recommended because it is compatible with the Student Recreation Center video surveillance system. Video recorded from this system has assisted the campus police in solving minor incidents (i.e. reports of stolen items) that have taken place in the SRC. The current black and white cameras will be replaced with color cameras with superior resolution. The new video surveillance system will also serve as the new surveillance system for the Sol Center which requires an upgrade of the current cameras to be compatible with the new system. The 20 cameras that are compatible with this system are proposed in the operating budget because these cameras are not capital outlay.
- 3 The new pool cover will replace a cover that is torn and falling apart. The new pool cover will minimize the loss of energy (electricity) that is used to heat the pool. According to the Pool Operators Association, effective pool covers provide energy savings of 50%-70% when compared with an ineffective pool cover.
- 4 At the June 11, 2012 BOD meeting, the BOD approved a motion to convert the existing Computer Lab into a lounge space. More specifically, the lounge space was intended to be a "technology lounge" that would facilitate technology and media-related meetings and studying. As part of this state-of-the-art technology lounge space, two of the components proposed by the designers were Media Scape displays. These displays are a key function of the technology lounge. The Media Scape Mini (qty. 5) are table top media displays which includes a TV monitor.
- 5 Same as #4 above except the Media Scape Mobile (qty. 1) is a free-standing, rolling media display which includes a TV monitor.

UNIVERSITY STUDENT UNION, INC
CALIFORNIA STATE UNIVERSITY NORTHRIDGE
2013-2014
PROPOSED OPERATING BUDGET

	2012-13 6 & 6 Budget	2013-14 Proposed Budget	\$ Variance	% Variance
Student Fees	\$ 10,540,000	\$ 10,884,854	\$ 344,854	3.3%
Food Service Commissions	\$ 135,000	\$ 141,500	\$ 6,500	4.8%
Rental Income	\$ 664,350	\$ 647,655	\$ (16,695)	-2.5%
Program Income	\$ 407,920	\$ 488,155	\$ 80,235	19.7%
SRC Income	\$ 347,213	\$ 427,496	\$ 80,283	23.1%
Interest Income	\$ 400	\$ 541	\$ 141	35.3%
Grant Revenue	\$ 58,740	\$ -	\$ (58,740)	-100.0%
Miscellaneous Income	\$ 64,146	\$ 48,587	\$ (15,559)	-24.3%
Total Revenues	\$ 12,217,769	\$ 12,638,788	\$ 421,019	3.4%

Staff Salaries	\$ 3,058,801	\$ 3,225,985	\$ 167,184	5.5%
Hourly Wages	\$ 111,544	\$ 117,350	\$ 5,806	5.2%
Student Wages	\$ 2,541,269	\$ 2,636,149	\$ 94,880	3.7%
Total Salaries & Wages	\$ 5,711,615	\$ 5,979,484	\$ 267,869	4.7%

Benefits	\$ 1,264,158	\$ 1,394,648	\$ 130,490	10.3%
----------	--------------	--------------	------------	-------

Total Salaries, Wages & Benefits	\$ 6,975,773	\$ 7,374,132	\$ 398,359	5.7%
---	---------------------	---------------------	-------------------	-------------

Cost of Goods Sold	\$ 16,000	\$ 16,522	\$ 522	3.3%
General Operating Expenses	\$ 298,303	\$ 340,802	\$ 42,500	14.2%
Supplies & Services	\$ 1,279,985	\$ 1,321,967	\$ 41,982	3.3%
Travel	\$ 129,673	\$ 196,195	\$ 66,521	51.3%
Utilities	\$ 1,152,847	\$ 1,033,681	\$ (119,166)	-10.3%
Repairs & Maintenance	\$ 1,124,645	\$ 1,055,718	\$ (68,927)	-6.1%
Fees & Charges	\$ 69,547	\$ 45,380	\$ (24,167)	-34.7%
Reserves	\$ 330,993	\$ 789,314	\$ 458,320	138.5%
Grants & Scholarships	\$ 82,543	\$ 74,360	\$ (8,183)	-9.9%
Expendable Equipment	\$ 101,858	\$ 65,772	\$ (36,086)	-35.4%
Amortization & Depreciation	\$ 411,080	\$ 315,256	\$ (95,824)	-23.3%
Total Operating Expenses	\$ 4,997,474	\$ 5,254,966	\$ 257,492	5.2%

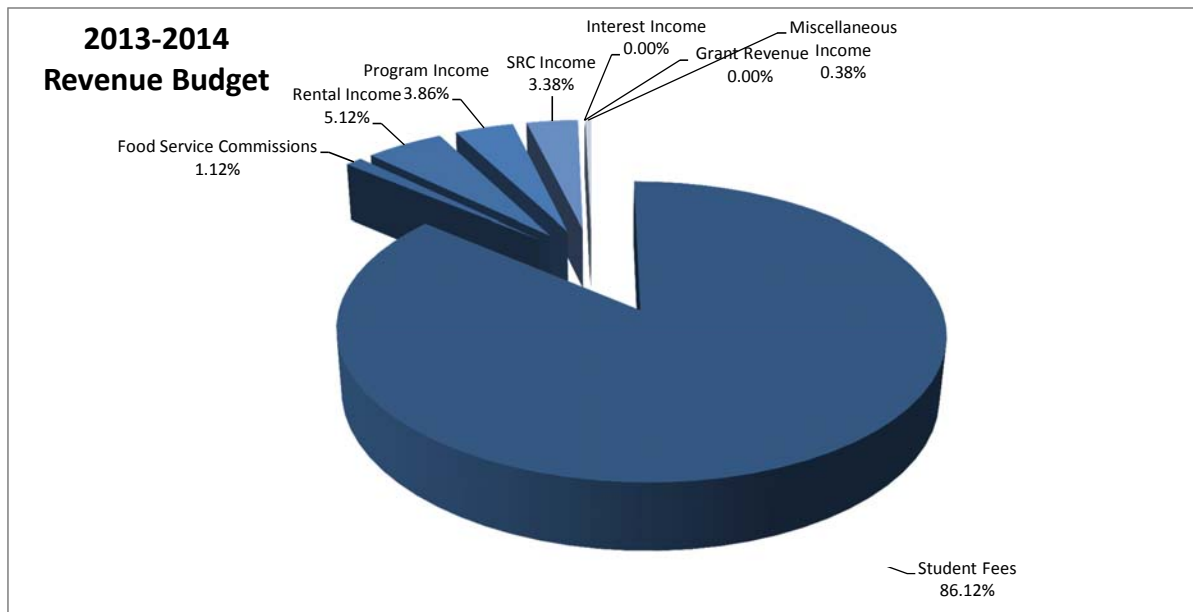
Total Expenses	\$ 11,973,247	\$ 12,629,098	\$ 655,851	5.5%
-----------------------	----------------------	----------------------	-------------------	-------------

Net Surplus	\$ 244,522	\$ 9,690	\$ (234,832)	-96.0%
--------------------	-------------------	-----------------	---------------------	---------------

University Student Union

2013 14 Proposed Revenues & Expenses by Category

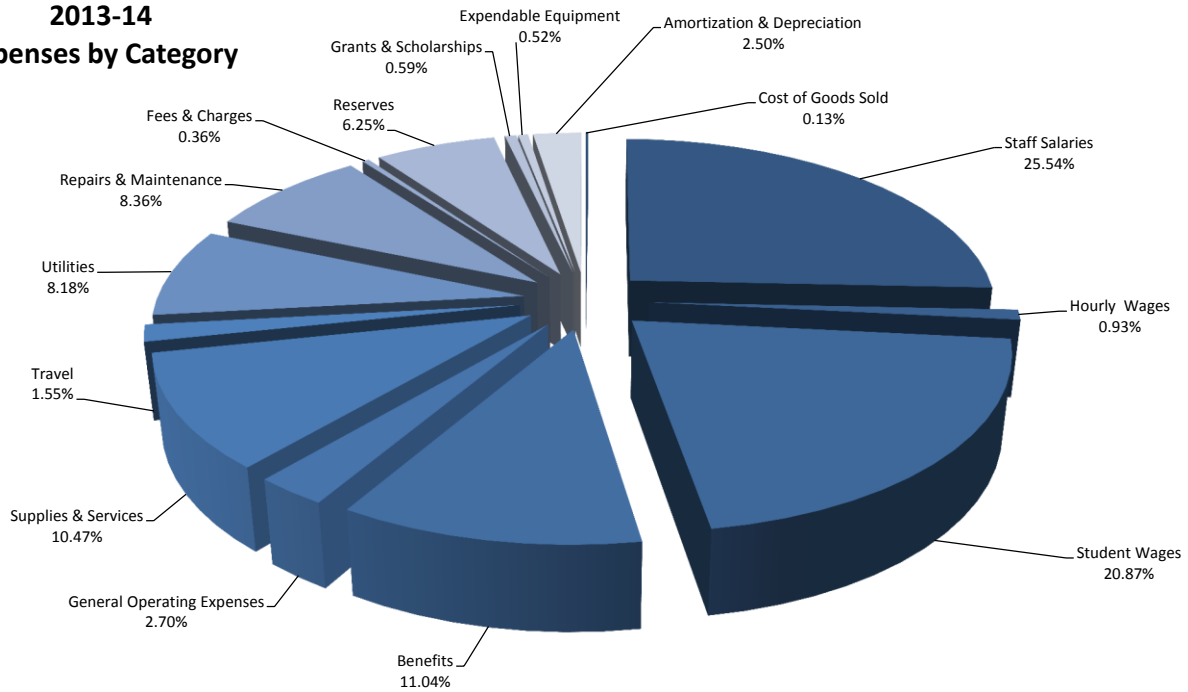
REVENUES	2012 13 6&6 Budget	2013 14 Proposed Budget		12/13 13/14	12/13 13/14
Description	Totals	Totals		\$ Variance	% Variance
Student Fees	\$ 10,540,000	\$ 10,884,854	\$	344,853.85	3.27%
Food Service Commissions	\$ 135,000	\$ 141,500	\$	6,500	4.81%
Rental Income	\$ 664,350	\$ 647,655	\$	(16,695)	-2.51%
Program Income	\$ 407,920	\$ 488,155	\$	80,235	19.67%
SRC Income	\$ 347,213	\$ 427,496	\$	80,283	23.12%
Interest Income	\$ 400	\$ 541	\$	141	35.25%
Grant Revenue	\$ 58,740	\$ -	\$	(58,740)	-100.00%
Miscellaneous Income	\$ 64,146	\$ 48,587	\$	(15,559)	-24.26%
Total Revenues	\$ 12,217,769	\$ 12,638,788	\$	421,019	3.45%



University Student Union
2013-14 Proposed Expenses by Category

EXPENSES		2012-13 6&6 Budget	2013-14 Proposed Budget		12/13 - 13/14	12/13 - 13/14
Account	Description	Totals	Totals		\$ Variance	% Variance
	Cost of Goods Sold	\$ 16,000	\$ 16,522		\$ 522.00	3.26%
	Staff Salaries	\$ 3,058,801	\$ 3,225,985		\$ 167,184	5.47%
	Hourly	\$ 111,544	\$ 117,350		\$ 5,806	5.20%
	Student	\$ 2,541,269	\$ 2,636,149		\$ 94,880	3.73%
	Benefits	\$ 1,264,158	\$ 1,394,648		\$ 130,490	10.32%
	General Operating Expenses	\$ 298,303	\$ 340,802		\$ 42,500	14.25%
	Supplies & Services	\$ 1,279,985	\$ 1,321,967		\$ 41,982	3.28%
	Travel	\$ 129,673	\$ 196,195		\$ 66,521	51.30%
	Utilities	\$ 1,152,847	\$ 1,033,681		\$ (119,166)	-10.34%
	Repairs & Maintenance	\$ 1,124,645	\$ 1,055,718		\$ (68,927)	-6.13%
	Fees & Charges	\$ 69,547	\$ 45,380		\$ (24,167)	-34.75%
	Reserves	\$ 330,993	\$ 789,314		\$ 458,320	138.47%
	Grants & Scholarships	\$ 82,543	\$ 74,360		\$ (8,183)	-9.91%
	Expendable Equipment	\$ 101,858	\$ 65,772		\$ (36,086)	-35.43%
	Amortization & Depreciation	\$ 411,080	\$ 315,256		\$ (95,824)	-23.31%
	Total Expenses	\$ 11,973,247	\$ 12,629,098		\$ 655,851	5.48%

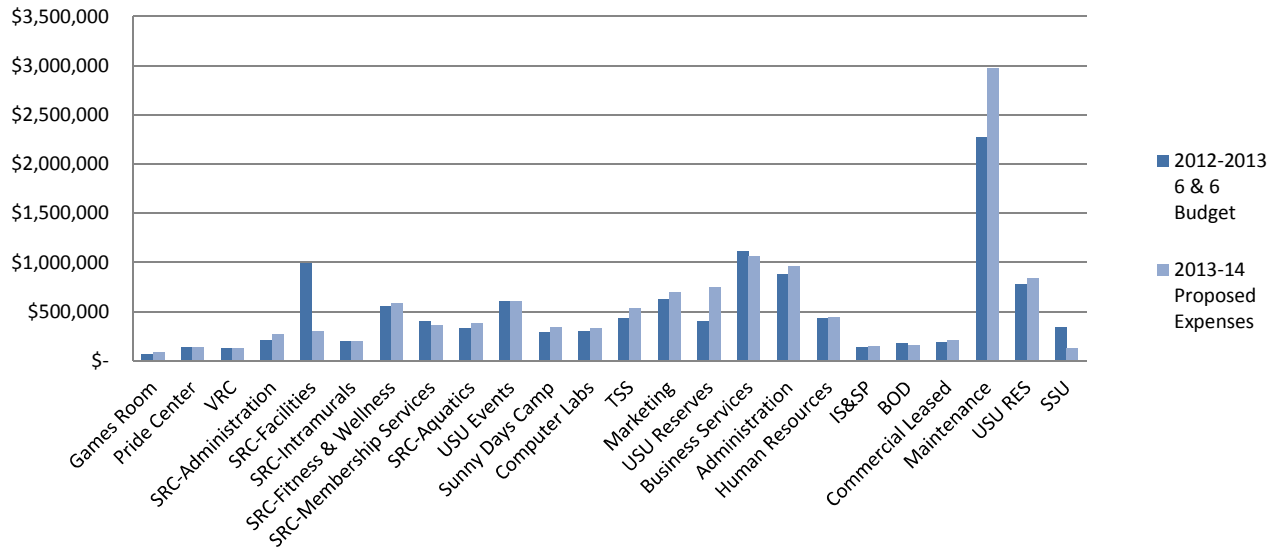
2013-14
Expenses by Category



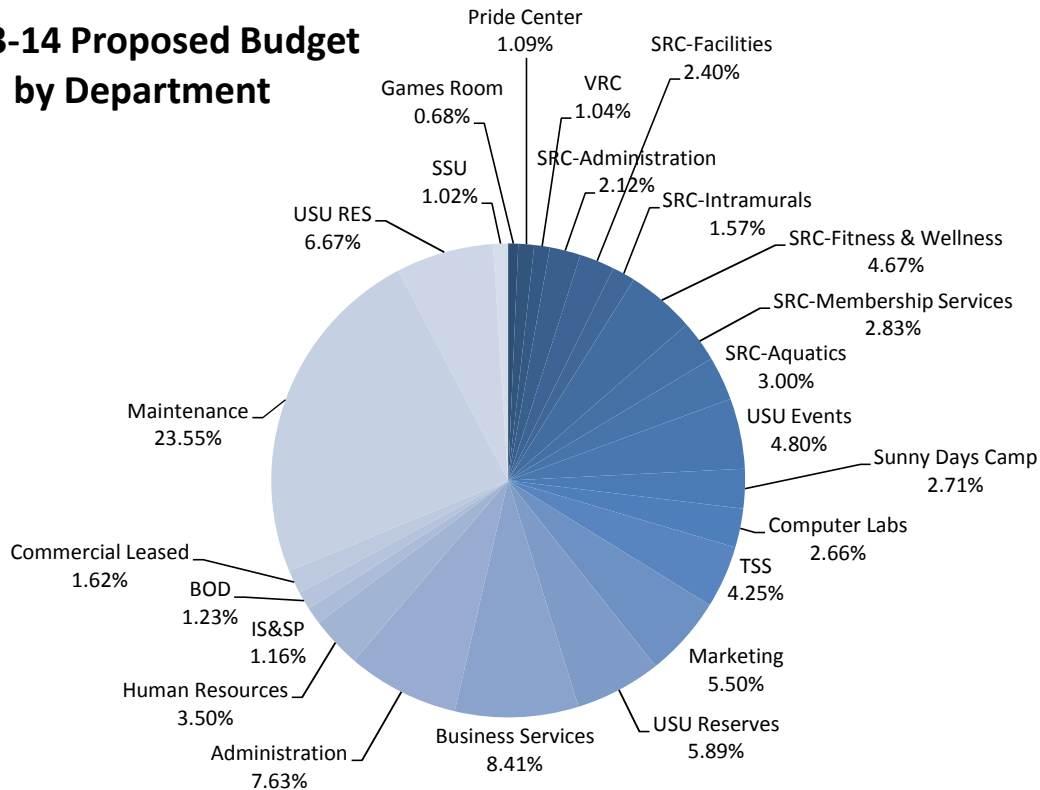
University Student Union
2013 14 Proposed Expenses by Department

Department	Description	2012 2013 6 & 6 Budget	2013 14 Proposed Expenses		\$ Variance	% Variance
31010	Games Room	\$ 67,998	\$ 86,018		\$ 18,020	26.5%
31020	Pride Center	\$ 133,651	\$ 137,223		\$ 3,573	2.7%
31030	VRC	\$ 123,864	\$ 131,939		\$ 8,076	6.5%
31070	SRC-Administration	\$ 206,203	\$ 267,576		\$ 61,373	29.8%
31071	SRC-Facilities	\$ 993,636	\$ 303,183		\$ (690,453)	-69.5%
31072	SRC-Intramurals	\$ 195,018	\$ 198,248		\$ 3,230	1.7%
31073	SRC-Fitness & Wellness	\$ 557,046	\$ 589,925		\$ 32,879	5.9%
31074	SRC-Membership Services	\$ 398,086	\$ 356,937		\$ (41,150)	-10.3%
31075	SRC-Aquatics	\$ 330,943	\$ 378,882		\$ 47,939	14.5%
31090	USU Events	\$ 602,893	\$ 606,266		\$ 3,373	0.6%
31250	Sunny Days Camp	\$ 292,019	\$ 342,401		\$ 50,382	17.3%
31300	Computer Labs	\$ 304,275	\$ 335,597		\$ 31,322	10.3%
31350	TSS	\$ 431,136	\$ 537,172		\$ 106,036	24.6%
31600	Marketing	\$ 626,532	\$ 694,246		\$ 67,715	10.8%
32080	USU Reserves	\$ 401,713	\$ 744,272		\$ 342,559	85.3%
33010	Business Services	\$ 1,111,052	\$ 1,062,336		\$ (48,716)	-4.4%
33020	Administration	\$ 879,431	\$ 963,974		\$ 84,543	9.6%
33030	Human Resources	\$ 429,066	\$ 441,839		\$ 12,773	3.0%
33050	IS&SP	\$ 133,539	\$ 146,055		\$ 12,516	9.4%
33080	BOD	\$ 179,679	\$ 155,498		\$ (24,181)	-13.5%
33200	Commercial Leased	\$ 190,646	\$ 204,589		\$ 13,943	7.3%
35030	Maintenance	\$ 2,268,603	\$ 2,974,521		\$ 705,918	31.1%
35050	USU RES	\$ 778,207	\$ 842,020		\$ 63,813	8.2%
35080	SSU	\$ 338,010	\$ 128,380		\$ (209,630)	-62.0%
Total Expenses		\$ 11,973,247	\$ 12,629,098		\$ 655,851	5.5%

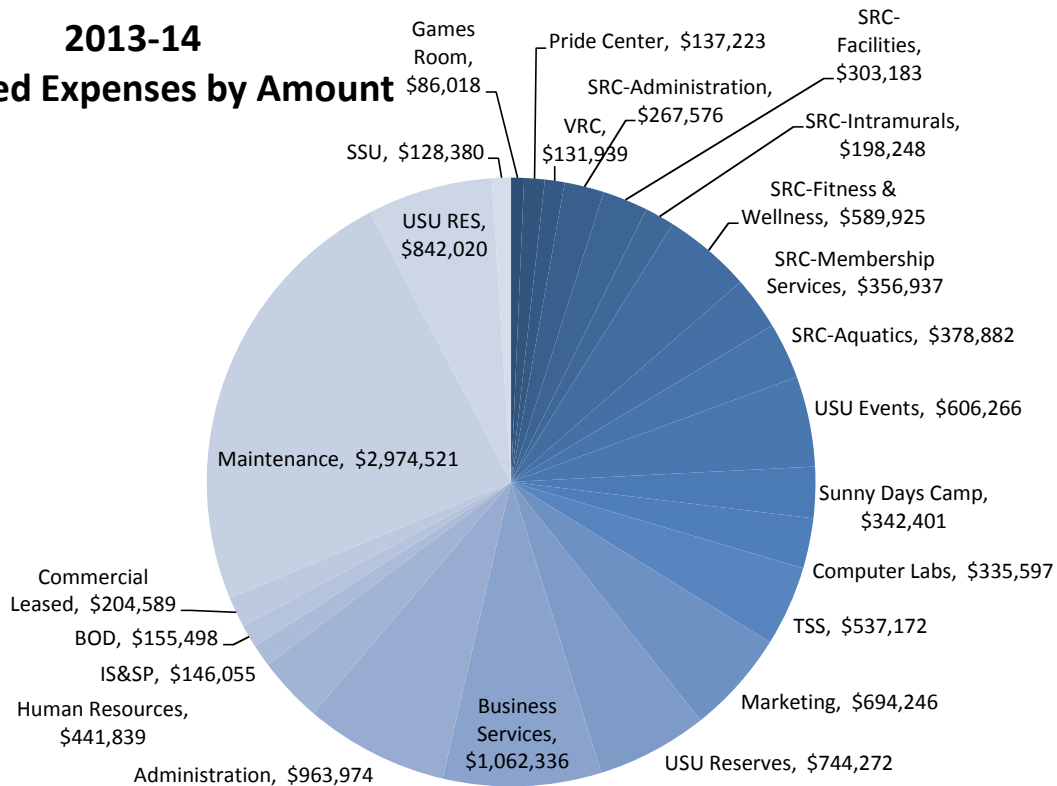
Department Operating Expenses



2013-14 Proposed Budget by Department



2013-14 Proposed Expenses by Amount



THE UNIVERSITY STUDENT UNION
PROPOSED BUDGETS BY DEPARTMENT

		2013 14	31010	31020	31030	31070	31071	31072	31073	31074	31075	31090	31250	31300	31350	31600	32080	33010	33020	33030	33050	33080	33200	35030	35050	35080
Account	Description	Proposed Budget	Games Room	Pride Center	VRC	SRA Admin	SRC Facilities	SRC Intramurals	SRC Fitness and Wellness	SRC Membership Services	SRC Aquatics	USU Events	Summer Camp	Computer Labs	Technology Support Services	Marketing	Reserves	Business Services	Administration	Human Resources	Information Services & Special Projects	Board of Directors	Commercial Leased	Maintenance	USU RES	Satellite Student Union
REVENUE																										
400110	Sales - Non Taxable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
400120	Sales - Taxable	18,180	-	-	-	-	-	-	-	18,180	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
400899	Member Discounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
405440	Rental Income - Equipment	43,167	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,167	-	-
405450	Rental Income - Facility	604,488	2,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	338,095	-	263,793	-
405460	Rental Income - Lockers	19,530	-	-	-	-	-	-	-	19,530	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
405470	Rental Income - Towels	7,329	-	-	-	-	-	-	-	7,329	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
410100	Program Income	37,600	13,600	-	-	-	-	-	-	-	-	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
410110	Fitness Program Income	60,267	-	-	-	-	-	-	39,000	-	21,267	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
410120	Summer & Sports Camp Income	450,555	-	-	-	-	-	-	-	-	-	-	450,555	-	-	-	-	-	-	-	-	-	-	-	-	-
410130	Intramurals Income	15,200	-	-	-	-	-	15,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
410310	Membership Income	258,740	-	-	-	-	-	-	-	258,740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
410320	Guest Pass Income	43,881	-	-	-	-	-	-	-	43,881	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
410400	Fee Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
410410	Fee Refund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
410600	Miscellaneous Income	2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500	-
410700	Student Body Fee Income	10,884,854	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,884,854	-	-	-	-	-	-	-	-
411420	Open Gym Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
411430	Open Gym Day Pass Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
411440	Pool Pass Fee	3,200	-	-	-	-	-	-	-	-	3,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
421200	Grant Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
421300	Indirect Cost Recovery	46,087	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,518	24,569	-	-	-	-	-	11,000	-
421400	Equipment Recovery Income	1,169	-	-	-	-	-	-	-	1,169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
440100	Contributions - Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
460120	Investment Income Realized Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
460130	Investment Income Unrealized Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
470310	Interest Income Bank	541	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	541	-	-	-	-	-	-	-	-
485110	Cash Over - Short	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
485120	Commission Income	136,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	136,500	-	-	-
486120	Other Income - Taxable	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	-	-
486600	Rental Income - Non Operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
486700	Gain on Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		\$ 12,638,788	\$ 16,200	\$	\$	\$	\$	\$ 15,200	\$ 39,000	\$ 348,829	\$ 24,467	\$ 24,000	\$ 450,555	\$	\$	\$	\$	\$ 10,895,913	\$ 24,569	\$	\$	\$	\$ 479,595	\$	\$ 320,460	\$
EXPENSES																										
501100	Cost - Food and Beverage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
503100	Cost of Sales - Non Food	16,522	-	-	-	-	-	-	-	16,522	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601100	Staff Salaries	3,225,985	17,044	43,000	43,000	113,996	52,000	43,000	96,820	43,000	43,000	87,832	19,886	43,000	135,529	250,398	188,726	379,282	404,160	202,773	22,000	-	19,886	656,174	299,480	22,000
601120	Hourly	117,350	-	-	-	-	-	-	91,350	-	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601130	Student Wages	2,636,149	17,313	61,209	62,694	6,541	186,733	105,208	268,413	226,274	248,703	112,257	144,820	173,220	43,853	160,287	66,055	21,973	59,992	57,417	86,252	23,462	17,864	57,249	337,964	90,396
602000	Benefits	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500	-	-	-	-	-	-
602110	Payroll Taxes	339,433	2,393	5,438	3,879	8,830	9,524	6,783	25,467	9,875	16,448	10,248	10,630	6,754	10,893	22,890	19,491	29,115	31,509	16,460	4,245	770	2,107	51,087	30,717	3,880
602210	Workers Compensation	81,457	2,223	2,021	2,021	606	3,638	6,468	15,564	7,277	5,660	2,021	3,840	3,840	809	4,043	-	1,819	1,819	1,617	2,021	404	606	3,032	8,085	2,021
602220	Unemployment Insurance	26,279	717	652	652	196	1,174	2,087	5,021	2,348	1,826	652	1,239	1,239	261	1,304	-	587	587	522	652	130	196	978	2,608	652
602310	Insurance Benefits	533,152	3,220	5,673	5,673	7,115	17,272	5,690	23,031	5,673	5,673	23,016	3,757	5,673	34,792	46,469	-	90,388	30,816	34,434	2,838	-	3,757	123,986	51,367	2,838
602320	Retirement	214,102	1,875	2,150	-	5,700	5,720	-	2,691	2,150	2,150	5,720	2,187	2,150	14,547	23,038	-	30,484	29,884	17,576	1,100	-	2,187	46,076	15,617	1,100
602410	Vacation	38,298	195	649	649	1,298	649	649	1,298	649	649	1,298	227	649	1,298	3,246	-	5,193	3,895	2,596	325	-	227	7,789	4,544	325
602420	Post Employment Insurance	137,208	698	2,326	2,326	4,651	2,326	2,326	4,651	2,326	2,326	4,651	814	2,326	4,651	11,628	-	18,604	13,953	9,302	1,163	-	814	27,907	16,279	1,163
602510	Staff Enrichment Reimbursement	24,220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,220	-	-	-	-	-	-	-
620100	Office Supplies	51,811	-	50	500	200	400	100	227	300	100	500	-	-	-	9,081	-	1,140	-	-	24,288	550	-	1,500	-	-
620110	Computer Supplies	81,006	-	-	-	-	-	-	-	-	-	-	-	69,882	6,288	-	-	-	4,836	-	-	-	-	-	-	-
620120	Software Purchases	8,024	-	-	-	-	-	-	4,240	-	-	-	-	-	3,784	-	-	-	-	-	-	-	-	-	-	-
620200	Program Costs	619,309	31,340	8,390	7,080	-	4,440	4,210	6,800	1,000	10,858	336,000	58,650	-	-	30,661	-	-	-	18,500	480	59,500	41,400	-	-	-
620210	Operational Supplies	35,056	2,000	-	-	-	5,750	2,056	12,943	208	545	-	-	5,203	-	-	-	-	-	-	-	-	-	700	4,600	1,050
620220	Operational Supplies - Employee Uniforms	16,656	-	500	440	500	1,630	1,311	4,441	1,040	2,955	-	-	914	-	-	-	-	-	289	-	-	-	1,996	400	240
620230	Operational Supplies - Towels & Laundry	2,526	-	-	-	-	2,526	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
623100	Insurance	101,218	-	-	-	55,065	-	-	-	-	-	-	1,126	-	-	-	-	-	35,995	-	-	-	9,032	-	-	-
623210	Printing and Photocopy	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100	-	-	-	-	-	400	-
623310	Postage	3,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,150	100	-	-	-	-	-	-
623410	Equipment Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
623420	Equipment Rental	45,272	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,472	-	-	-	-	6,800	-	-
623510	Hospitality	2,735	-	500	350	1,185	-	-	-	-	-	-	-	-	-	-	-	-	500	-	-	200	-	-	-	-
623520	Program Food Costs	69,201	-	-	-	-	-	-	-	-	-	-	69,201	-	-	-	-	-	-	-	-	-	-	-	-	-
623610	Dues	11,111	-	175	235	1,366	-	-	137	-	-	-	2,432	-	-	-	-	289	6,097	380	-	-	-	-	-	-
623620	Subscriptions	8,754	-	150	265	-	-	-	-	-	-	-	-	-	-	5,526	-	1,334	228	1,251	-	-	-	-	-	-
623625	Book Purchases	800	-	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500	-	-	-	-	-	-
623650	Recruitment Services	9,025	-	-	-	-	-																			

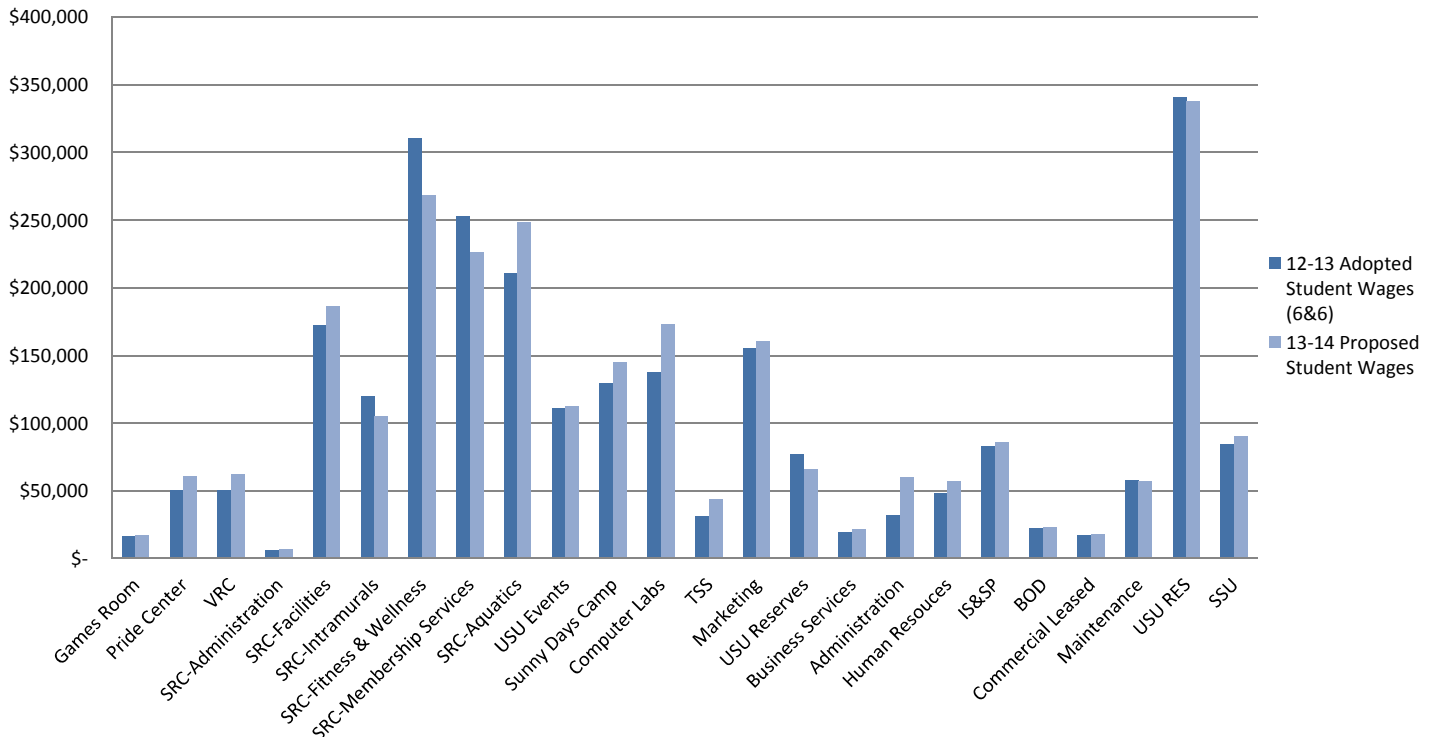
THE UNIVERSITY STUDENT UNION
PROPOSED BUDGETS BY DEPARTMENT

		2013 14	31010	31020	31030	31070	31071	31072	31073	31074	31075	31090	31250	31300	31350	31600	32080	33010	33020	33030	33050	33080	33200	35030	35050	35080
Account	Description	Proposed Budget	Games Room	Pride Center	VRC	SRA Admin	SRC Facilities	SRC Intramurals	SRC Fitness and Wellness	SRC Membership Services	SRC Aquatics	USU Events	Summer Camp	Computer Labs	Technology Support Services	Marketing	Reserves	Business Services	Administration	Human Resources	Information Services & Special Projects	Board of Directors	Commercial Leased	Maintenance	USU RES	Satellite Student Union
625320	Management Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
625350	Computer Systems Support	89,429	-	-	-	-	-	-	-	19,008	-	-	2,250	-	8,354	1,035	-	50,012	-	6,900	-	-	-	-	1,870	-
625360	Web Online Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
625370	Multimedia Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
625400	Personnel Services	13,266	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,266	-	-	-	-	-	-
625410	Training-Development Svcs	61,306	-	700	500	900	200	300	2,192	800	9,320	1,300	-	-	-	-	-	-	4,550	31,100	-	8,944	-	500	-	-
625420	Payroll Services	66,612	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66,612	-	-	-	-	-	-	-	-
625500	Interpreter - Access Services	14,671	-	-	-	-	-	700	2,346	-	-	9,000	-	-	-	-	-	-	-	2,625	-	-	-	-	-	-
625510	Parking	3,348	-	-	-	192	-	-	576	-	-	-	2,000	-	-	-	-	-	250	330	-	-	-	-	-	-
625520	Security	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	-
625710	Subcontractor Svcs-University	59,375	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	59,250	125	-
630100	Travel	126,506	-	2,320	975	31,640	170	2,073	577	69	170	528	70	70	276	375	-	688	84,308	340	153	380	-	835	490	-
630400	Seminar-Conference Fee	69,689	-	1,020	700	10,595	250	250	500	250	250	680	1,250	250	500	1,250	-	2,000	43,444	1,350	250	150	-	3,000	1,750	-
640100	Telephones	56,337	-	-	-	-	-	-	-	-	-	-	189	-	56,148	-	-	-	-	-	-	-	-	-	-	-
640200	Electricity	772,561	-	-	-	-	-	-	-	-	-	-	2,417	-	-	-	-	-	-	-	-	-	54,811	715,333	-	-
640300	Gas	120,701	-	-	-	-	-	-	-	-	-	-	246	-	-	-	-	-	-	-	-	-	5,345	115,110	-	-
640400	Water	84,082	-	-	-	-	-	-	-	-	-	-	199	-	-	-	-	-	-	-	-	-	4,301	79,582	-	-
640600	Cable TV		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
640700	BTU Cooling		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
640800	BTU Heating		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
650110	Building Supplies	117,183	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	117,183	-	-
650120	Custodial Supplies	42,055	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,055	-	-	-
650210	Custodial Services	559,486	-	-	-	-	-	-	-	-	-	-	2,068	-	-	-	-	-	-	-	-	-	-	552,418	5,000	-
650220	Pest Control Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
650230	Sanitation Services	30,853	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,853	-	-
650300	Vehicle Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
650400	Equip - Facility R and M	163,731	-	-	-	-	6,050	-	145	-	-	-	-	20,426	62,228	275	-	-	-	-	-	-	-	67,892	4,000	2,715
650410	R & M - General Equipment	320	-	-	-	-	-	160	-	160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
650420	R & M - Sports Equipment	72,232	-	-	-	-	2,232	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,000	-	-
650430	R & M - Outdoor Pools	67,858	-	-	-	-	-	-	-	-	2,110	-	-	-	-	-	-	-	-	-	-	-	-	65,748	-	-
650440	R & M - Outdoor Field	2,000	-	-	-	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500	-	-
650450	R & M - Buildings		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
650500	Construction Project Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660130	Licensing Fees	4,351	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200	-	-	-	-	4,151	-	-
660210	Bank Charges	8,364	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,364	-	-	-	-	-	-	-	-
660220	Merchant Charges	32,405	-	-	-	-	-	-	-	11,510	-	-	11,152	-	-	-	-	2,069	-	-	-	-	-	-	7,673	-
660420	University Dept Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660430	Referendum Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660510	Penalties - Late Fees		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660520	Taxes & Licenses	260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	260	-	-	-	-	-	-	-	-
660910	Admin Contingency	319,314	7,000	-	-	17,000	-	6,434	4,842	-	-	2,000	-	-	127,373	39,000	-	-	104,883	-	-	10,782	-	-	-	-
660940	Operating Reserves	470,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	470,000	-	-	-	-	-	-	-	-	-
680210	Scholarships	42,440	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
680220	Tuition-Books	31,920	-	-	-	-	-	7,786	7,786	-	-	8,562	-	-	-	-	-	-	-	-	-	42,440	-	-	-	-
720100	Expendable Equipment	8,438	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,438	-
720110	Expendable Sports Equipment	14,508	-	-	-	-	-	-	7,868	6,500	140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
720120	Expendable Computer & Peripherals	25,588	-	-	-	-	-	-	-	-	-	-	-	-	25,588	-	-	-	-	-	-	-	-	-	-	-
720130	Expendable Furniture & Fixtures	17,237	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,237	-
750120	Amort-Software	5,733	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,733	-	-	-	-	-	-	-	-
750210	Depr-Furniture and Fixtures	58,662	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58,662	-	-	-	-	-	-	-	-
750220	Depr-Equipment	58,161	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58,161	-	-	-	-	-	-	-	-
750230	Depr-Computers-Peripherals	129,375	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	129,375	-	-	-	-	-	-	-	-
750320	Depr-Leasehold Improvements	63,324	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63,324	-	-	-	-	-	-	-	-
750600	Loss on Disposal of FA		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
891030	Transfers In from General Fund		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses		\$ 12,629,098	\$ 86,018	\$ 137,223	\$ 131,939	\$ 267,576	\$ 303,183	\$ 198,248	\$ 589,925	\$ 356,937	\$ 378,882	\$ 606,266	\$ 342,401	\$ 335,597	\$ 537,172	\$ 694,246	\$ 744,272	\$ 1,062,336	\$ 963,974	\$ 441,839	\$ 146,055	\$ 155,498	\$ 204,589	\$ 2,974,521	\$ 842,020	\$ 128,380
Net Financial Activity		\$ 9,690	\$ (69,818)	\$ (137,223)	\$ (131,939)	\$ (267,576)	\$ (303,183)	\$ (183,048)	\$ (550,925)	\$ (8,108)	\$ (354,415)	\$ (582,266)	\$ 108,154	\$ (335,597)	\$ (537,172)	\$ (694,246)	\$ (744,272)	\$ 9,833,577	\$ (939,405)	\$ (441,839)	\$ (146,055)	\$ (155,498)	\$ 275,006	\$ (2,974,521)	\$ (521,560)	\$ (128,380)

**University Student Union
2013 14 Proposed Student Wages**

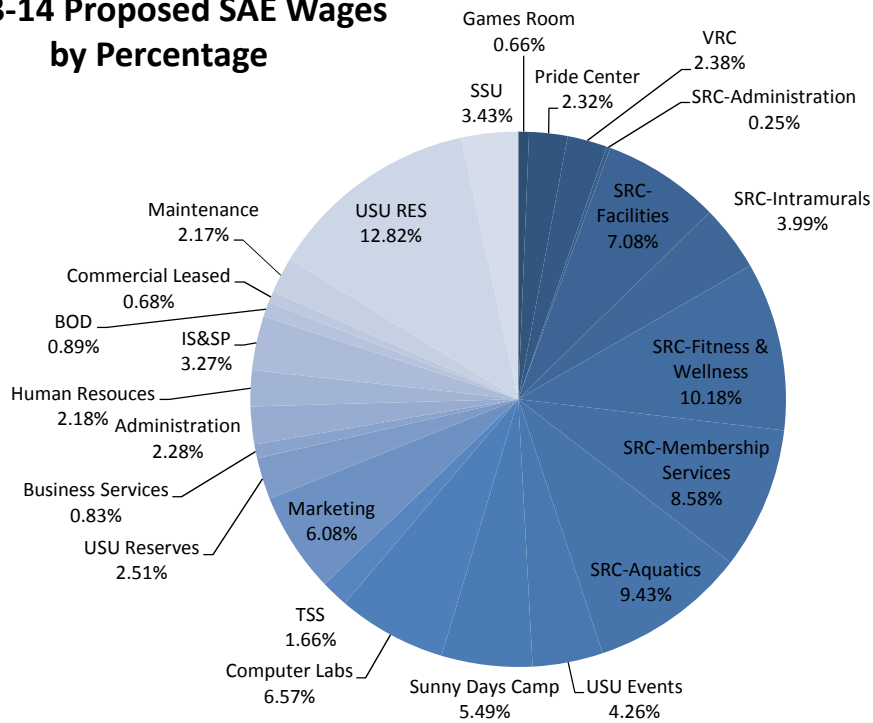
Department	Description	12 13 Adopted Student Wages (6&6)	13 14 Proposed Student Wages	\$ Variance	% Variance
31010	Games Room	\$ 16,765	\$ 17,313	\$ 548	3.27%
31020	Pride Center	\$ 50,550	\$ 61,209	\$ 10,659	21.09%
31030	VRC	\$ 50,570	\$ 62,694	\$ 12,124	23.97%
31070	SRC-Administration	\$ 6,430	\$ 6,541	\$ 110	1.72%
31071	SRC-Facilities	\$ 172,928	\$ 186,733	\$ 13,805	7.98%
31072	SRC-Intramurals	\$ 120,220	\$ 105,208	\$ (15,012)	-12.49%
31073	SRC-Fitness & Wellness	\$ 310,903	\$ 268,413	\$ (42,490)	-13.67%
31074	SRC-Membership Services	\$ 252,739	\$ 226,274	\$ (26,465)	-10.47%
31075	SRC-Aquatics	\$ 210,956	\$ 248,703	\$ 37,747	17.89%
31090	USU Events	\$ 111,353	\$ 112,257	\$ 904	0.81%
31250	Sunny Days Camp	\$ 129,791	\$ 144,820	\$ 15,029	11.58%
31300	Computer Labs	\$ 137,907	\$ 173,220	\$ 35,313	25.61%
31350	TSS	\$ 31,299	\$ 43,853	\$ 12,554	40.11%
31600	Marketing	\$ 155,252	\$ 160,287	\$ 5,035	3.24%
32080	USU Reserves	\$ 77,362	\$ 66,055	\$ (11,307)	-14.62%
33010	Business Services	\$ 19,806	\$ 21,973	\$ 2,167	10.94%
33020	Administration	\$ 32,428	\$ 59,992	\$ 27,564	85.00%
33030	Human Resources	\$ 48,100	\$ 57,417	\$ 9,317	19.37%
33050	IS&SP	\$ 82,961	\$ 86,252	\$ 3,291	3.97%
33080	BOD	\$ 22,343	\$ 23,462	\$ 1,119	5.01%
33200	Commercial Leased	\$ 17,540	\$ 17,864	\$ 324	1.85%
35030	Maintenance	\$ 57,912	\$ 57,249	\$ (663)	-1.14%
35050	USU RES	\$ 340,684	\$ 337,964	\$ (2,720)	-0.80%
35080	SSU	\$ 84,470	\$ 90,396	\$ 5,926	7.02%
Total Student Wages		\$ 2,541,269	\$ 2,636,149	\$ 94,880	3.73%

Student Wages

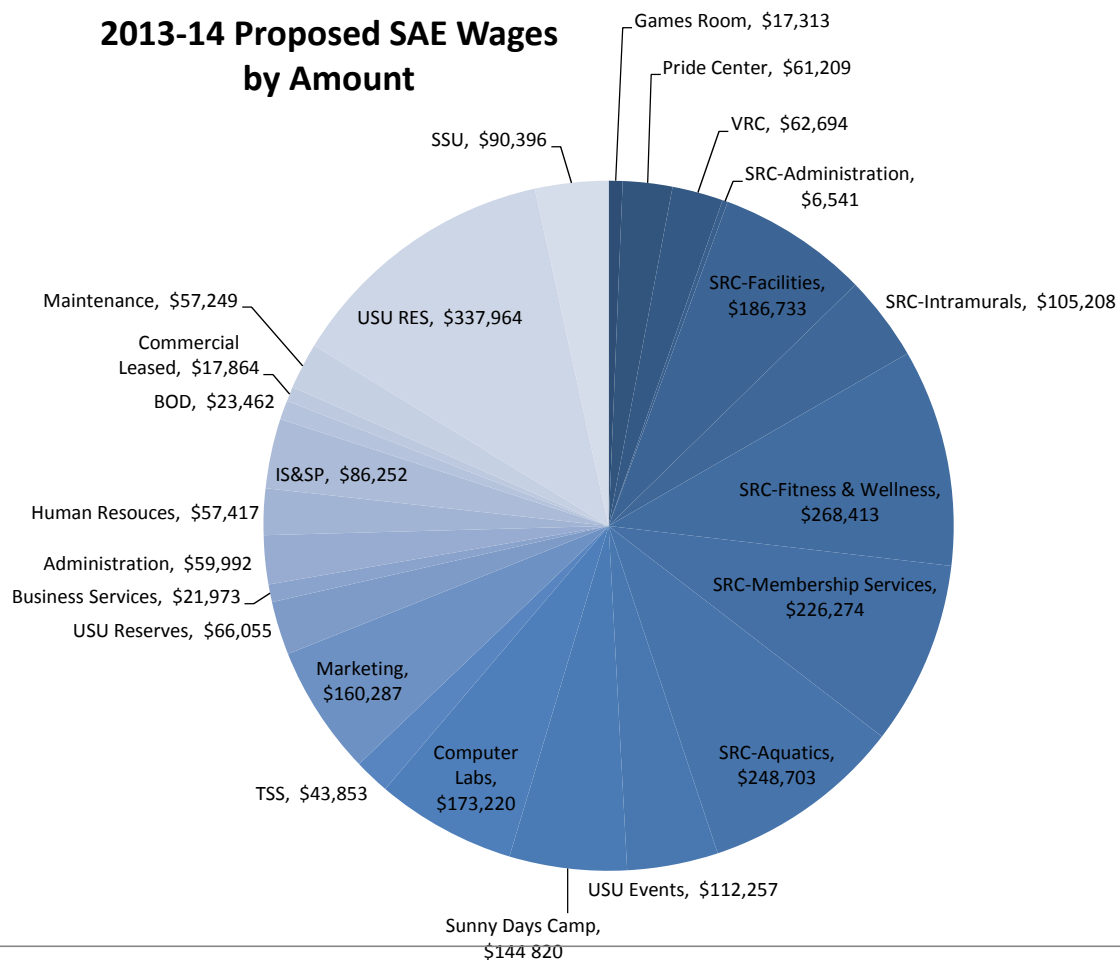


University Student Union
2013 14 Proposed Student Wages

**2013-14 Proposed SAE Wages
by Percentage**



**2013-14 Proposed SAE Wages
by Amount**



University Student Union
2013-14 Proposed Student Hours and Wages

Department	Description	Proposed Student Hours	2013-14 Proposed	Avg. Hourly/Rate
31010	Games Room	2,156	\$ 17,313	\$ 8.03
31020	Pride Center	6,653	\$ 61,209	\$ 9.20
31030	VRC	6,828	\$ 62,694	\$ 9.18
31070	SRC-Administration	765	\$ 6,541	\$ 8.55
31071	SRC-Facilities	19,760	\$ 186,733	\$ 9.45
31072	SRC-Intramurals	11,334	\$ 105,208	\$ 9.28
31073	SRC-Fitness & Wellness	29,600	\$ 268,413	\$ 9.07
31074	SRC-Membership Services	24,647	\$ 226,274	\$ 9.18
31075	SRC-Aquatics	22,026	\$ 248,703	\$ 11.29
31090	USU Events	11,660	\$ 112,257	\$ 9.63
31250	Sunny Days Camp	14,098	\$ 144,820	\$ 10.27
31300	Computer Labs	18,146	\$ 173,220	\$ 9.55
31350	TSS	4,526	\$ 43,853	\$ 9.69
31600	Marketing	17,872	\$ 160,287	\$ 8.97
33010	Business Services	2,226	\$ 21,973	\$ 9.87
33020	Administration	5,508	\$ 59,992	\$ 10.89
33030	Human Resouces	5,795	\$ 57,417	\$ 9.91
33050	IS&SP	9,799	\$ 86,252	\$ 8.80
33080	BOD	2,080	\$ 23,462	\$ 11.28
33200	Commercial Leased	1,836	\$ 17,864	\$ 9.73
35030	Maintenance	6,216	\$ 57,249	\$ 9.21
35050	USU RES	37,296	\$ 337,964	\$ 9.06
35080	SSU	9,025	\$ 90,396	\$ 10.02
Total Student Wages		269,850	\$ 2,570,094	\$ 9.52

University Student Union
California State University Northridge
2013-2014 Proposed Budget
Departments Summary

CONSOLIDATED PROPOSED BUDGETS

ALL

Account Number	Descriptions	2012 13 6&6 Budget	2013 14 Proposed Budget	Variance \$	Variance %
REVENUE					
400110	Sales - Non Taxable	\$ -	\$ -	\$ -	-
400120	Sales - Taxable	\$ 18,180	\$ 18,180	\$ -	0.0%
400899	Member Discounts	\$ -	\$ -	\$ -	-
405440	Rental Income - Equipment	\$ 45,760	\$ 43,167	\$ (2,593)	-5.7%
405450	Rental Income - Facility	\$ 618,590	\$ 604,488	\$ (14,102)	-2.3%
405460	Rental Income - Lockers	\$ 15,084	\$ 19,530	\$ 4,446	29.5%
405470	Rental Income - Towels	\$ 7,329	\$ 7,329	\$ -	0.0%
410100	Program Income	\$ 38,400	\$ 37,600	\$ (800)	-2.1%
410110	Fitness Program Income	\$ 43,048	\$ 60,267	\$ 17,219	40.0%
410120	Summer & Sports Camp Income	\$ 369,520	\$ 450,555	\$ 81,035	21.9%
410130	Intramurals Income	\$ 12,200	\$ 15,200	\$ 3,000	24.6%
410310	Membership Income	\$ 203,841	\$ 258,740	\$ 54,899	26.9%
410320	Guest Pass Income	\$ 43,881	\$ 43,881	\$ -	0.0%
410400	Fee Income	\$ -	\$ -	\$ -	-
410410	Fee Refund	\$ -	\$ -	\$ -	-
410600	Miscellaneous Income	\$ 4,763	\$ 2,500	\$ (2,263)	-47.5%
410700	Student Body Fee Income	\$ 10,540,000	\$ 10,884,854	\$ 344,854	3.3%
411420	Open Gym Fee	\$ -	\$ -	\$ -	-
411430	Open Gym Day Pass Fee	\$ -	\$ -	\$ -	-
411440	Pool Pass Fee	\$ 3,050	\$ 3,200	\$ 150	4.9%
421200	Grant Revenue	\$ 58,740	\$ -	\$ (58,740)	-100.0%
421300	Indirect Cost Recovery	\$ 59,383	\$ 46,087	\$ (13,296)	-22.4%
421400	Equipment Recovery Income	\$ 600	\$ 1,169	\$ 569	94.8%
440100	Contributions - Donations	\$ -	\$ -	\$ -	-
460120	Investment Income Realized Gain/Loss	\$ -	\$ -	\$ -	-
460130	Investment Income Unrealized Gain/Loss	\$ -	\$ -	\$ -	-
470310	Interest Income Bank	\$ 400	\$ 541	\$ 141	35.3%
485110	Cash Over - Short	\$ -	\$ -	\$ -	-
485120	Commission Income	\$ 130,000	\$ 136,500	\$ 6,500	5.0%
486120	Other Income - Taxable	\$ 5,000	\$ 5,000	\$ -	0.0%
486600	Rental Income - Non Operating	\$ -	\$ -	\$ -	-
486700	Gain on Sale of Assets	\$ -	\$ -	\$ -	-
	Total Revenue	\$ 12,217,769	\$ 12,638,788	\$ 421,019	3.4%

University Student Union
California State University Northridge
2013-2014 Proposed Budget
Departments Summary

CONSOLIDATED PROPOSED BUDGETS

ALL

Account Number	Descriptions	2012 13 6&6 Budget	2013 14 Proposed Budget	Variance \$	Variance %
EXPENSES					
501100	Cost - Food and Beverage	\$ -	\$ -	\$ -	-
503100	Cost of Sales - Non Food	\$ 16,000	\$ 16,522	\$ 522	3.3%
601100	Staff Salaries	\$ 3,058,801	\$ 3,225,985	\$ 167,184	5.5%
601120	Hourly	\$ 111,544	\$ 117,350	\$ 5,806	5.2%
601130	Student Wages	\$ 2,541,269	\$ 2,636,149	\$ 94,880	3.7%
602000	Benefits	\$ -	\$ 500	\$ 500	-
602110	Payroll Taxes	\$ 339,978	\$ 339,433	\$ (546)	-0.2%
602210	Workers Compensation	\$ 73,378	\$ 81,457	\$ 8,079	11.0%
602220	Unemployment Insurance	\$ 19,119	\$ 26,279	\$ 7,160	37.4%
602310	Insurance Benefits	\$ 462,536	\$ 533,152	\$ 70,615	15.3%
602320	Retirement	\$ 178,636	\$ 214,102	\$ 35,466	19.9%
602410	Vacation	\$ 39,186	\$ 38,298	\$ (888)	-2.3%
602420	Post Employment Insurance	\$ 134,864	\$ 137,208	\$ 2,344	1.7%
602510	Staff Enrichment Reimbursement	\$ 16,460	\$ 24,220	\$ 7,760	47.1%
620100	Office Supplies	\$ 50,772	\$ 51,811	\$ 1,040	2.0%
620110	Computer Supplies	\$ 77,979	\$ 81,006	\$ 3,027	3.9%
620120	Software Purchases	\$ 1,600	\$ 8,024	\$ 6,424	401.5%
620200	Program Costs	\$ 558,493	\$ 619,309	\$ 60,815	10.9%
620210	Operational Supplies	\$ 41,917	\$ 35,056	\$ (6,861)	-16.4%
620220	Operational Supplies - Employee Uniforms	\$ 15,796	\$ 16,656	\$ 860	5.4%
620230	Operational Supplies - Towels & Laundry	\$ 3,380	\$ 2,526	\$ (854)	-25.3%
623100	Insurance	\$ 94,632	\$ 101,218	\$ 6,586	7.0%
623210	Printing and Photocopy	\$ 1,495	\$ 500	\$ (995)	-66.6%
623310	Postage	\$ 2,660	\$ 3,250	\$ 590	22.2%
623410	Equipment Lease	\$ -	\$ -	\$ -	-
623420	Equipment Rental	\$ 39,004	\$ 45,272	\$ 6,268	16.1%
623510	Hospitality	\$ 1,284	\$ 2,735	\$ 1,452	113.1%
623520	Program Food Costs	\$ 52,908	\$ 69,201	\$ 16,293	30.8%
623610	Dues	\$ 12,945	\$ 11,111	\$ (1,834)	-14.2%
623620	Subscriptions	\$ 7,002	\$ 8,754	\$ 1,752	25.0%
623625	Book Purchases	\$ 857	\$ 800	\$ (57)	-6.7%
623650	Recruitment Services	\$ 5,775	\$ 9,025	\$ 3,250	56.3%
623700	Interest Expense	\$ -	\$ -	\$ -	-
623910	Advertising	\$ 35,771	\$ 28,954	\$ (6,817)	-19.1%
623920	Marketing	\$ 43,970	\$ 59,982	\$ 16,012	36.4%

University Student Union
California State University Northridge
2013-2014 Proposed Budget
Departments Summary

CONSOLIDATED PROPOSED BUDGETS

ALL

Account Number	Descriptions	2012 13 6&6 Budget	2013 14 Proposed Budget	Variance \$	Variance %
625100	Professional Services	\$ 30,600	\$ 33,788	\$ 3,188	10.4%
625200	Contract Services	\$ 170,161	\$ 125,436	\$ (44,725)	-26.3%
625300	Legal Services	\$ 14,375	\$ 14,375	\$ -	0.0%
625310	Audit Services	\$ 22,575	\$ 22,975	\$ 400	1.8%
625320	Management Services	\$ -	\$ -	\$ -	-
625350	Computer Systems Support	\$ 90,458	\$ 89,429	\$ (1,030)	-1.1%
625360	Web Online Services	\$ -	\$ -	\$ -	-
625370	Multimedia Services	\$ -	\$ -	\$ -	-
625400	Personnel Services	\$ 25,216	\$ 13,266	\$ (11,950)	-47.4%
625410	Training-Development Svcs	\$ 45,361	\$ 61,306	\$ 15,945	35.2%
625420	Payroll Services	\$ 62,145	\$ 66,612	\$ 4,467	7.2%
625500	Interpreter - Access Services	\$ 3,046	\$ 14,671	\$ 11,625	381.6%
625510	Parking	\$ 2,790	\$ 3,348	\$ 558	20.0%
625520	Security	\$ 3,000	\$ 3,000	\$ -	0.0%
625710	Subcontractor Svcs-University	\$ 60,321	\$ 59,375	\$ (946)	-1.6%
630100	Travel	\$ 81,020	\$ 126,506	\$ 45,485	56.1%
630400	Seminar-Conference Fee	\$ 48,653	\$ 69,689	\$ 21,036	43.2%
640100	Telephones	\$ 50,535	\$ 56,337	\$ 5,802	11.5%
640200	Electricity	\$ 863,288	\$ 772,561	\$ (90,727)	-10.5%
640300	Gas	\$ 88,984	\$ 120,701	\$ 31,717	35.6%
640400	Water	\$ 150,040	\$ 84,082	\$ (65,958)	-44.0%
640600	Cable TV	\$ -	\$ -	\$ -	-
640700	BTU Cooling	\$ -	\$ -	\$ -	-
640800	BTU Heating	\$ -	\$ -	\$ -	-
650110	Building Supplies	\$ 117,668	\$ 117,183	\$ (485)	-0.4%
650120	Custodial Supplies	\$ 106,950	\$ 42,055	\$ (64,895)	-60.7%
650210	Custodial Services	\$ 473,505	\$ 559,486	\$ 85,981	18.2%
650220	Pest Control Services	\$ -	\$ -	\$ -	-
650230	Sanitation Services	\$ 31,622	\$ 30,853	\$ (769)	-2.4%
650300	Vehicle Repair	\$ 1,189	\$ -	\$ (1,189)	-100.0%
650400	Equip - Facility R and M	\$ 288,812	\$ 163,731	\$ (125,081)	-43.3%
650410	R & M - General Equipment	\$ 520	\$ 320	\$ (200)	-38.4%
650420	R & M - Sports Equipment	\$ 40,632	\$ 72,232	\$ 31,600	77.8%
650430	R & M - Outdoor Pools	\$ 63,747	\$ 67,858	\$ 4,111	6.4%
650440	R & M - Outdoor Field	\$ -	\$ 2,000	\$ 2,000	-
650450	R & M - Buildings	\$ -	\$ -	\$ -	-

University Student Union
California State University Northridge
2013-2014 Proposed Budget
Departments Summary

CONSOLIDATED PROPOSED BUDGETS

ALL

Account Number	Descriptions	2012 13 6&6 Budget	2013 14 Proposed Budget	Variance \$	Variance %
650500	Construction Project Expenses	\$ -	\$ -	\$ -	-
660130	Licensing Fees	\$ 4,801	\$ 4,351	\$ (450)	-9.4%
660210	Bank Charges	\$ 8,325	\$ 8,364	\$ 39	0.5%
660220	Merchant Charges	\$ 41,246	\$ 32,405	\$ (8,841)	-21.4%
660420	University Dept Support	\$ 15,000	\$ -	\$ (15,000)	-100.0%
660430	Referendum Expense	\$ -	\$ -	\$ -	-
660510	Penalties - Late Fees	\$ -	\$ -	\$ -	-
660520	Taxes & Licenses	\$ 175	\$ 260	\$ 85	48.9%
660910	Admin Contingency	\$ 89,899	\$ 319,314	\$ 229,415	255.2%
660940	Operating Reserves	\$ 241,095	\$ 470,000	\$ 228,905	94.9%
680210	Scholarships	\$ 48,068	\$ 42,440	\$ (5,628)	-11.7%
680220	Tuition-Books	\$ 34,475	\$ 31,920	\$ (2,555)	-7.4%
720100	Expendable Equipment	\$ 85,779	\$ 8,438	\$ (77,341)	-90.2%
720110	Expendable Sports Equipment	\$ 11,653	\$ 14,508	\$ 2,855	24.5%
720120	Expendable Computer & Peripherals	\$ 4,426	\$ 25,588	\$ 21,162	478.1%
720130	Expendable Furniture & Fixtures	\$ -	\$ 17,237	\$ 17,237	-
750120	Amort-Software	\$ 16,137	\$ 5,733	\$ (10,404)	-64.5%
750210	Depr-Furniture and Fixtures	\$ 59,906	\$ 58,662	\$ (1,244)	-2.1%
750220	Depr-Equipment	\$ 68,652	\$ 58,161	\$ (10,491)	-15.3%
750230	Depr-Computers-Peripherals	\$ 188,508	\$ 129,375	\$ (59,133)	-31.4%
750320	Depr-Leasehold Improvements	\$ 77,877	\$ 63,324	\$ (14,553)	-18.7%
750600	Loss on Disposal of FA	\$ -	\$ -	\$ -	-
891030	Transfers In from General Fund	\$ -	\$ -	\$ -	-
	Total Expenses	\$ 11,973,247	\$ 12,629,098	\$ 655,851	5.5%

Net Financial Activity

\$ 244,522

\$ 9,690

\$ (234,832)

-96.0%

University Student Union
California State University Northridge
2013-2014 Proposed Budget
Department Summary

MARKETING & PROGRAMS

31010 GAMES ROOM

Account Number	Descriptions	2012 13 6&6 Budget	2013 14 Proposed Budget	Variance \$	Variance %
REVENUE					
400110	Sales - Non Taxable	\$ -	\$ -	\$ -	-
400120	Sales - Taxable	\$ -	\$ -	\$ -	-
400899	Member Discounts	\$ -	\$ -	\$ -	-
405440	Rental Income - Equipment	\$ -	\$ -	\$ -	-
405450	Rental Income - Facility	\$ 2,600	\$ 2,600	\$ -	0.0%
405460	Rental Income - Lockers	\$ -	\$ -	\$ -	-
405470	Rental Income - Towels	\$ -	\$ -	\$ -	-
410100	Program Income	\$ 14,400	\$ 13,600	\$ (800)	-5.6%
410110	Fitness Program Income	\$ -	\$ -	\$ -	-
410120	Summer & Sports Camp Income	\$ -	\$ -	\$ -	-
410130	Intramurals Income	\$ -	\$ -	\$ -	-
410310	Membership Income	\$ -	\$ -	\$ -	-
410320	Guest Pass Income	\$ -	\$ -	\$ -	-
410400	Fee Income	\$ -	\$ -	\$ -	-
410410	Fee Refund	\$ -	\$ -	\$ -	-
410600	Miscellaneous Income	\$ -	\$ -	\$ -	-
410700	Student Body Fee Income	\$ -	\$ -	\$ -	-
411420	Open Gym Fee	\$ -	\$ -	\$ -	-
411430	Open Gym Day Pass Fee	\$ -	\$ -	\$ -	-
411440	Pool Pass Fee	\$ -	\$ -	\$ -	-
421200	Grant Revenue	\$ -	\$ -	\$ -	-
421300	Indirect Cost Recovery	\$ -	\$ -	\$ -	-
421400	Equipment Recovery Income	\$ -	\$ -	\$ -	-
440100	Contributions - Donations	\$ -	\$ -	\$ -	-
460120	Investment Income Realized Gain/Loss	\$ -	\$ -	\$ -	-
460130	Investment Income Unrealized Gain/Loss	\$ -	\$ -	\$ -	-
470310	Interest Income Bank	\$ -	\$ -	\$ -	-
485110	Cash Over - Short	\$ -	\$ -	\$ -	-
485120	Commission Income	\$ -	\$ -	\$ -	-
486120	Other Income - Taxable	\$ -	\$ -	\$ -	-
486600	Rental Income - Non Operating	\$ -	\$ -	\$ -	-
486700	Gain on Sale of Assets	\$ -	\$ -	\$ -	-
Total Revenue		\$ 17,000	\$ 16,200	\$ (800)	-4.7%