

UNIVERSITY STUDENT UNION, INC.

**CALIFORNIA STATE UNIVERSITY,
NORTHRIDGE**

**BUDGET BINDER
2014-2015**



**Capital Outlay, Reserves,
&
Operating Budget
Proposals**

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2014-15 BUDGET MESSAGE**

INTRODUCTION

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 budget for the organization. On behalf of the USU management team and staff, it is our pleasure to present to you the 2014-15 operating, capital outlay, and reserves budget proposals.

IMPORTANT 2014-15 BUDGET COMMENTARY

Proposal to Transfer Operational Control of the Satellite Student Union (SSU) to Housing

A 2013-14 strategic priority for the USU was to develop an alternative use for the SSU. Consequently, on June 09, 2014, the Board of Directors approved (1) the transfer of \$6.5 million from the USU operating fund to the USU revenue fund and (2) the transfer of operational control of the SSU to Housing.

The USU will loan approximately \$4,729,000 of the cash transfer to Housing in order to renovate the northern section of the building to Housing's requirements in phase 1 of the project. Housing is responsible for funding Phase II of the renovation project which has an estimated cost of \$2,951,000.

Housing has agreed to repay the phase 1 renovation loan to the USU over a seven year period with a 3% rate of interest. The first monthly loan payment is scheduled to begin on July 01, 2015.

It is estimated that there will be approximately \$300,000 of savings in USU operating expenses as a result of the SSU transfer (\$428,444 reduction in expenses offset by a \$129,580 loss of revenue):

Description	Revenue or Expense	Total
Rental Income-Facility	Revenue	\$ (46,580.00)
Commision Income	Revenue	\$ (83,000.00)
Student Wages	Expense	\$ 101,733.00
Payroll Taxes	Expense	\$ 3,529.00
Computer Supplies	Expense	\$ 7,375.00
Contract Services	Expense	\$ 2,706.00
Electricity	Expense	\$ 127,966.00
Gas	Expense	\$ 18,692.00
Water	Expense	\$ 13,496.00
Building Supplies	Expense	\$ 2,200.00
Custodial Services	Expense	\$ 132,478.00
Sanitation Services	Expense	\$ 12,329.00
Equip - Facility R and M	Expense	\$ 5,715.00
Licensing Fees	Expense	\$ 225.00
Net Savings		\$ 298,864.00

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2014-15 BUDGET MESSAGE**

Long-Term Financial Plan

The 2014-15 budget proposal 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 plan. The plan forecasts revenues and expenses through June 30, 2024 for both the local operating fund and the revenue fund. The Debt Service Coverage Ratio (DSCR) in the plan is greater than 1.25¹ for each fiscal year in the plan. **Exhibit 1** is the latest version of the plan.

Student Headcount Projections

Student fee income² is based on the most recent student headcount forecast³ made available by the campus budget planning department. Any mandated decreases in student headcount⁴ would have an adverse impact on student fee revenue. If the Chancellor's Office⁵ mandates a reduction in student headcount due to budgetary constraints, the USU would make adjustments to expenses during the first or second quarter 2014-15 budgetary review.

Construction Projects

There are several exciting projects that are in progress or in the planning stages which will be paid for without the issuance of debt:

1. East Conference Renovation – a \$2,776,641 project that is adding 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; new student lounge; and relocation of the Sunny Days Camp program. The projected completion date is June 2014.
2. Wellness Center – a \$4,424,700 project that will provide lounge space; resting areas; office spaces; student 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.

USU Department Structure Changes

There will be three new departments added and two departments deactivated in 2014-15.

The added departments are the SRC Wellness Center⁶; SRC Fitness Programs⁷; and Operations⁸. The deactivated departments are Information Services & Special Projects (merged into Operations) and the SSU⁹.

Increase in Professional Staffing Request

When the Student Recreation Center (SRC) began operation, a decision was made to assess the need for additional professional staff after the first two years of operation. We are requesting the addition of positions 1 to 4 outlined in the table below to provide additional administrative support as a result of the increase in workload attributable to the SRC as well as to the impacts of the Veterans Resource Center and Pride Center. Position 5 is a result of the new Wellness Center previously approved by the Board.

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2014-15 BUDGET MESSAGE**

Item #	Description	Department	Annual Salary
1	Event Coordinator	USU Reservations & Event Services	\$ 33,693
2	USU Events Supervisor	USU Events	\$ 35,469
3	Facilities Maintenance Worker, SRC	Facilities Maintenance	\$ 47,244
4	TSS Coordinator - Help Desk Support	Technology Support Services	\$ 45,000
5	Wellness Center Coordinator*	SRC Wellness Center	\$ 10,750
TOTAL			\$ 172,156

**Estimated salary for the period April 2015 through June 2015*

2014-15 PROPOSED OPERATING BUDGET

The USU is proposing a break-even consolidated¹⁰ change in net assets. Consolidated revenues and expenses are \$13,208,040. **Exhibit 2** provides a detailed breakdown of all revenue and expense categories.

Operating Fund Revenues

Revenues¹¹ are projected to increase by 3.4% or \$428,326. The detailed breakdown of the significant changes in revenue categories are as follows:

REVENUE CATEGORY	2013-14 6 & 6 Budget	2014-15 Proposed Budget	\$ Variance	% Variance
Student Fees	\$ 10,884,854	\$ 11,177,771	\$ 292,917	2.7%
Food Service Commissions	\$ 141,500	\$ 155,500	\$ 14,000	9.9%
Rental Income	\$ 691,389	\$ 718,700	\$ 27,311	4.0%
Program Income	\$ 456,748	\$ 485,549	\$ 28,801	6.3%
SRC Income	\$ 492,537	\$ 610,421	\$ 117,884	23.9%
Interest Income	\$ 541	\$ 740	\$ 199	36.8%
Grant Revenue	\$ 64,463	\$ -	\$ (64,463)	-100.0%
Miscellaneous Income	\$ 47,682	\$ 59,359	\$ 11,677	24.5%
Total Revenues	\$ 12,779,714	\$ 13,208,040	\$ 428,326	3.4%

Operating Fund Expenditures¹²

Expenditures are projected to increase by 9.1% or \$1,102,540. Salaries and benefits are 59.3% of the expenditure budget and operating expenses are 40.7% of the expenditure budget. The detailed breakdown of the significant changes in expenditure categories are as follows:

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2014-15 BUDGET MESSAGE**

EXPENSES	2013-14 6 & 6 Budget	2014-15 Proposed Budget	\$ Variance	% Variance
Staff Salaries	\$ 3,225,403	\$ 3,571,680	\$ 346,277	10.7%
Hourly Wages	\$ 148,178	\$ 112,226	\$ (35,952)	-24.3%
Student Wages	\$ 2,553,961	\$ 2,553,045	\$ (916)	0.0%
Benefits	\$ 1,438,226	\$ 1,594,495	\$ 156,269	10.9%
Cost of Goods Sold	\$ 19,133	\$ 26,000	\$ 6,867	35.9%
General Operating Expenses	\$ 348,384	\$ 367,343	\$ 18,959	5.4%
Supplies & Services	\$ 1,342,433	\$ 1,479,666	\$ 137,234	10.2%
Travel	\$ 194,081	\$ 193,751	\$ (330)	-0.2%
Utilities	\$ 915,375	\$ 848,799	\$ (66,576)	-7.3%
Repairs & Maintenance	\$ 1,025,333	\$ 910,972	\$ (114,361)	-11.2%
Fees & Charges	\$ 50,329	\$ 38,109	\$ (12,220)	-24.3%
Reserves	\$ 386,120	\$ 1,023,559	\$ 637,439	165.1%
Grants & Scholarships	\$ 58,598	\$ 58,060	\$ (538)	-0.9%
Expendable Equipment	\$ 84,691	\$ 125,228	\$ 40,537	47.9%
Amortization & Depreciation	\$ 315,256	\$ 305,107	\$ (10,149)	-3.2%
Total Expenses	\$ 12,105,500	\$ 13,208,040	\$ 1,102,540	9.1%

2014-15 Capital Outlay Budget Proposal¹³

The 2014-15 capital outlay (fixed asset) request of \$156,660 is outlined in the table on the following page. Exhibit 3 provides descriptions and justifications for the capital outlay requests.

Item #	Description	Department	Asset Category	Total Cost	Cumulative Cost Total
1	Online Reporting Software Application	Technology Support Services	Software	\$ 9,135	\$ 9,135
2	Visix - Digital Signage Software	Technology Support Services	Software	\$ 10,580	\$ 19,715
3	Data Storage	Technology Support Services	Computers & Peripherals	\$ 28,051	\$ 47,766
4	Northridge Center (NRC) - Camera Package	USU Reservation & Event Services	Equipment	\$ 23,852	\$ 71,618
5	NRC - Lecture/Capture Server	Technology Support Services	Computers & Peripherals	\$ 6,293	\$ 77,910
6	Software for Budgeting	Finance & Business Services	Software	\$ 78,750	\$ 156,660

2014-15 Reserves Budget Proposal¹⁴

Reserves are provided to meet the potential and anticipated business needs of the USU per the USU's Reserves Policy. The USU is requesting designated reserves in the amount of \$354,229 and unallocated working capital reserves in the amount of \$463,000¹⁵ for a combined total of \$817,229. The detailed breakdown of the requested reserves is as follows:

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2014-15 BUDGET MESSAGE**

Chartfield String	Description	Amount	Designated Reserves	Working Capital Reserves	Comments
601100	Staff Wages	\$ 110,000	\$ 110,000	\$ -	Staff merit increases
601100	Staff Wages	\$ 120,000	\$ 120,000	\$ -	Staff bonuses
601100	Staff Wages	\$ 26,120	\$ 26,120	\$ -	2013-14 staff reclassifications
601100	Staff Wages	\$ 13,438	\$ 13,438	\$ -	2014-15 staff reclassifications
601100	Staff Wages	\$ 40,000	\$ 40,000	\$ -	Vacation advances
601130	Student Wages	\$ 20,000	\$ 20,000	\$ -	Student assistant merit increases
602110	Payroll Taxes - Staff	\$ 23,681	\$ 23,681		Social Security & Medicare
602110	Payroll Taxes - Student	\$ 990	\$ 990		Social Security & Medicare
660940	Unallocated Operating Reserves	\$ 463,000	\$ -	\$ 463,000	Unallocated Working Capital Reserves
	Total Reserves	\$ 817,229	\$ 354,229	\$ 463,000	

Designated reserves are allocated for payroll-related expenditures such as staff bonuses; salary reclassifications¹⁶; merit increases; and vacation advances¹⁷. Unallocated working capital reserves are unallocated funds to be utilized principally for unanticipated financial and economic events; unexpected price increases; or to fund new student programs and services.

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. **Exhibit 3** provides a detailed breakdown of administrative contingencies in the budget proposal.

2014-15 DBMER¹⁸ Repair & Replacement Requests

We anticipate that there may be at least one DBMER request regarding the SRC with the cost still to be determined.

The Board of Directors approved the following DBMER projects totaling \$1,484,523 in 2013-14 which will commence in 2013-14 and be completed in 2014-15:

Item #	Description	USU Department	Total Cost	Cumulative Cost Total
1	Cardio Equipment Replacement	Student Recreation Center	725,492	725,492
2	Concert Sound System	USU Reservations & Event Services	104,835	830,327
3	Grand Salon Projection System	USU Reservations & Event Services	86,766	917,093
4	Northridge Center Video Projection System	USU Reservations & Event Services	138,190	1,055,283
5	Northridge Center: Air Walls (Sound Partitions)	USU Reservations & Event Services	206,988	1,262,271
6	Northridge Center: Carpet	USU Reservations & Event Services	36,603	1,298,874
7	Northridge Center: Lighting	USU Reservations & Event Services	152,049	1,450,923
8	Northridge Center: Painting	USU Reservations & Event Services	33,600	1,484,523

The ending cash balance in the repair and replacement or DBMER by June 30, 2015 is estimated to be approximately \$9.7 million.

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2014-15 BUDGET MESSAGE**

ACTION TAKEN BY THE FINANCE COMMITTEE AND BOARD OF DIRECTORS

The Finance Committee recommended and the Board of Directors approved the capital outlay, reserves, and operating budget proposals on June 09, 2014.

The budget proposal was prepared in accordance with the organization's ten year financial plan which provides sufficient reserves for various contingencies not specifically anticipated in the proposal budget per the USU's Reserves Policy & Procedure. The budget provides for the continued fiscal viability of the organization while providing students with quality programs, facilities, and services.

Respectfully Submitted,

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

Debra L. Hammond
Executive Director

A handwritten signature in blue ink, appearing to read "Joseph Illuminate", with a stylized flourish at the end.

Joseph Illuminate
Associate Director, Finance & Business Services

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2014-15 BUDGET MESSAGE**

EXHIBIT 1	AUDITED 2012-13	PROJECTED 2013-14	PROJECTED 2014-15	PROJECTED 2015-16	PROJECTED 2016-17	PROJECTED 2017-18	PROJECTED 2018-19	PROJECTED 2019-20	PROJECTED 2020-21	PROJECTED 2021-22	PROJECTED 2022-23	PROJECTED 2023-24
REVENUE FUND												
Prior Year Net Assets	8,512,504	8,060,566	13,200,578	5,022,469	7,507,689	7,246,677	7,660,407	9,486,932	11,315,039	12,194,737	13,461,881	13,769,214
Transfers in from the USU Operating Fund	0	6,500,000	0	0	0	0	0	0	0	0	0	0
Transfers in from Housing	0	0	0	749,828	749,828	749,828	749,828	749,828	749,828	749,828	0	0
Student Fee Revenue - Fall/Spring	17,374,567	18,480,964	18,600,149	18,953,764	19,307,379	19,660,994	20,014,609	20,368,224	20,721,839	21,075,454	21,429,069	21,782,684
Student Fee Revenue - Summer	1,093,371	960,442	907,776	932,598	950,328	968,058	985,788	1,003,518	1,021,248	1,038,978	1,056,708	1,074,438
Interest Income	104,914	36,754	132,006	62,781	112,615	126,817	172,359	237,173	282,876	304,868	336,547	344,230
Build America Bonds (BAB's) Interest Subsidy	673,318	651,843	651,843	651,843	651,843	651,843	651,843	651,843	651,843	651,843	651,843	651,843
Subtotal	27,758,674	34,690,568	33,492,352	26,373,283	29,279,682	29,404,217	30,234,834	32,497,519	34,742,673	36,015,709	36,936,048	37,622,410
		20,130,003	19,507,925	19,886,362	20,257,707	20,629,052	21,000,397	21,371,742	21,743,087	22,114,432	22,485,777	22,857,122
LESS:												
Net Transfer of Student Fees to the Operating Budget*	10,540,000	10,884,854	11,260,771	11,975,453	12,576,472	13,118,183	13,685,771	14,280,872	14,905,241	15,560,775	16,249,514	16,973,664
Net Transfer to the Interest & Redemption Fund (IRF)	5,240,793	5,238,328	5,279,086	5,256,308	5,256,508	5,257,708	5,259,083	5,249,708	5,260,208	5,268,708	5,249,358	4,297,483
Net Transfer to Major Repairs & Replacements - Facility Systems	1,815,859	2,078,811	2,471,811	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000
Net Transfer to Major Repairs & Replacements - CAPEX*	0	0	725,492	0	62,000	725,492	156,000	0	725,492	62,000	0	725,492
Chancellor's Office General & Administrative Expenses	235,442	76,039	79,841	83,833	88,025	92,426	97,047	101,900	106,995	112,344	117,961	123,860
Net Transfer to the Construction Fund	1,866,014	3,211,959	8,652,882	0	2,500,000	1,000,000	0	0	0	0	0	0
Subtotal	19,698,108	21,489,990	28,469,883	18,865,594	22,033,005	21,743,810	20,747,902	21,182,480	22,547,936	22,553,827	23,166,834	23,670,499
Ending Net Assets	8,060,566	13,200,578	5,022,469	7,507,689	7,246,677	7,660,407	9,486,932	11,315,039	12,194,737	13,461,881	13,769,214	13,951,911
DEBT SERVICE COVERAGE RATIO (DSCR)												
	1.51	1.64	1.59	1.52	1.48	1.45	1.42	1.40	1.35	1.30	1.25	1.45
USU OPERATING BUDGET												
Student Fees Transferred In from the Revenue Fund*	10,540,000	10,884,854	11,260,771	11,975,453	12,576,472	13,118,183	13,685,771	14,280,872	14,905,241	15,560,775	16,249,514	16,973,664
Income from Operations	2,220,959	1,998,256	1,946,529	1,946,529	1,946,529	1,946,529	1,946,529	1,946,529	1,946,529	1,946,529	1,946,529	1,946,529
Interest Income	584	541	740	600	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Subtotal - Total Revenue	12,761,543	12,883,651	13,208,040	13,922,582	14,524,001	15,065,712	15,633,300	16,228,401	16,852,770	17,508,304	18,197,043	18,921,193
LESS:												
Operating Expense & Equipment	4,552,154	4,661,051	4,913,595	5,201,003	5,357,033	5,517,744	5,683,276	5,853,775	6,029,388	6,210,269	6,396,577	6,588,475
Working Capital Reserves (Operating Fund)	0	95,050	463,000	481,520	500,781	520,812	541,645	563,310	585,843	609,276	633,647	658,993
Salaries & Wages	5,262,084	5,822,689	6,236,950	6,424,059	6,616,780	6,815,284	7,019,742	7,230,334	7,447,244	7,670,662	7,900,782	8,137,805
Minimum Wage Increase Financial Impact	0	0	0	89,270	178,540	183,896	189,413	195,095	200,948	206,977	213,186	219,582
Staff & Student Benefits	1,081,738	1,309,028	1,469,283	1,601,518	1,745,655	1,902,764	2,074,013	2,260,674	2,464,135	2,685,907	2,927,608	3,191,126
Retirement Health Benefits Plan	139,815	125,212	125,212	125,212	125,212	125,212	125,212	125,212	125,212	125,212	125,212	125,212
Transfer Out to the Revenue Fund		6,500,000	0	0	0	0	0	0	0	0	0	0
Subtotal - Total Expenditures	11,035,791	18,513,030	13,208,040	13,922,582	14,524,001	15,065,712	15,633,301	16,228,401	16,852,770	17,508,303	18,197,043	18,921,193
Net From Operations :	1,725,751	(5,629,379)	0	(0)	(0)	0	(0)	(0)	(0)	0	0	0
Add or Deduct												
Add/Deduct: Unamortized Prior Service Postretirement	(92,749)	0	0	0	0	0	0	0	0	0	0	0
Beginning Net Assets	4,815,036	6,448,038	818,659	818,659	818,659	818,659	818,659	818,659	818,659	818,659	818,659	818,659
Ending Net Assets	6,448,038	818,659	818,659	818,659	818,659	818,659	818,659	818,659	818,659	818,659	818,659	818,660
COMBINED REVENUE FUND & USU OPERATING BUDGET												
Ending Net Assets before Working Capital Reserves	14,508,604	14,019,237	5,841,128	8,326,348	8,065,336	8,479,067	10,305,591	12,133,698	13,013,396	14,280,541	14,587,874	14,770,570
Working Capital Reserves	301,733	700,962	292,056	416,317	403,267	423,953	515,280	606,685	650,670	714,027	729,394	738,529
Prior Working Capital Reserve	92,100	393,833	1,094,794	1,386,851	1,803,168	2,206,435	2,630,388	3,145,668	3,752,353	4,403,023	5,117,050	5,846,443
Ending Working Capital Reserve	393,833	1,094,794	1,386,851	1,803,168	2,206,435	2,630,388	3,145,668	3,752,353	4,403,023	5,117,050	5,846,443	6,584,972
Ending Net Assets after Working Capital Reserves	14,114,772	12,924,443	4,454,277	6,523,180	5,858,901	5,848,678	7,159,923	8,381,345	8,610,373	9,163,491	8,741,430	8,185,598

UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2014-15 BUDGET MESSAGE

EXHIBIT 2: 2014-2015 PROPOSED OPERATING BUDGET

REVENUE/EXPENSE CATEGORY	2013-14 6 & 6 Budget	2014-15 Proposed Budget	\$ Variance	% Variance
Student Fees	\$ 10,884,854	\$ 11,177,771	\$ 292,917	2.7%
Food Service Commissions	\$ 141,500	\$ 155,500	\$ 14,000	9.9%
Rental Income	\$ 691,389	\$ 718,700	\$ 27,311	4.0%
Program Income	\$ 456,748	\$ 485,549	\$ 28,801	6.3%
SRC Income	\$ 492,537	\$ 610,421	\$ 117,884	23.9%
Interest Income	\$ 541	\$ 740	\$ 199	36.8%
Grant Revenue	\$ 64,463	\$ -	\$ (64,463)	-100.0%
Miscellaneous Income	\$ 47,682	\$ 59,359	\$ 11,677	24.5%
Total Revenues	\$ 12,779,714	\$ 13,208,040	\$ 428,326	3.4%

Total Salaries & Wages	\$ 5,927,542	\$ 6,236,950	\$ 309,408	5.2%
Benefits	\$ 1,438,226	\$ 1,594,495	\$ 156,269	10.9%
Total Salaries, Wages & Benefits	\$ 7,365,768	\$ 7,831,445	\$ 465,677	6.3%

Cost of Goods Sold	\$ 19,133	\$ 26,000	\$ 6,867	35.9%
General Operating Expenses	\$ 348,384	\$ 367,343	\$ 18,959	5.4%
Supplies & Services	\$ 1,342,433	\$ 1,479,666	\$ 137,234	10.2%
Travel	\$ 194,081	\$ 193,751	\$ (330)	-0.2%
Utilities	\$ 915,375	\$ 848,799	\$ (66,576)	-7.3%
Repairs & Maintenance	\$ 1,025,333	\$ 910,972	\$ (114,361)	-11.2%
Fees & Charges	\$ 50,329	\$ 38,109	\$ (12,220)	-24.3%
Reserves	\$ 386,120	\$ 1,023,559	\$ 637,439	165.1%
Grants & Scholarships	\$ 58,598	\$ 58,060	\$ (538)	-0.9%
Expendable Equipment	\$ 84,691	\$ 125,228	\$ 40,537	47.9%
Amortization & Depreciation	\$ 315,256	\$ 305,107	\$ (10,149)	-3.2%
Total Operating Expenses	\$ 4,739,732	\$ 5,376,595	\$ 636,863	13.4%

Total Expenses	\$ 12,105,500	\$ 13,208,040	\$ 1,102,539	9.1%
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Net Surplus (Deficit)	\$ 674,213	\$ 0	\$ (674,213)	-100.0%
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**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2014-15 BUDGET MESSAGE**

Exhibit 3: Capital Outlay Descriptions & Justifications	
1	This application allows a universal Building Manager report, ISSP shift report, universal lost and found log, building count report, universal messaging board, and video surveillance report submission. This is a completely mobile solution and will maximize the use of iPads.
2	This software allows the USU to create digital signage that can be delivered across the USU network. Multiple displays will be installed across the USU. Funding of these multiple displays will be requested through the TSS operating budget.
3	This data storage unit serves as an immediate backup system to prevent loss of data during a server failure. This will also bring the USU in compliance with the Business Continuity and Disaster Recovery Plan.
4	This camera package allows lectures and events in the Northridge Center to be recorded. Included in the package are three remote controlled cameras, mixers, joysticks, and a control center.
5	The Lecture Capture Server allows the Northridge Center to record lectures and events. The three remote controlled cameras mentioned in justification #4, will be connected the server.
6	The current budget is built using Excel spreadsheets which does not automatically consolidate and aggregate individual department budget data. Specialized software would aggregate and consolidate data every time a change is made eliminating the need to work with multiple spreadsheets. This software would also eliminate need the to convert individual budgets into PDF files since the software would automatically create a consolidated budget binder for presentation to the Finance Committee. The \$75,000 is an estimate as no price quotations have been received. The USU is collaborating with the campus to choose the appropriate software package.

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2014-15 BUDGET MESSAGE**

EXHIBIT 4: 2014-15 ADMINISTRATIVE CONTINGENCIES

Department Name	Description	Amount
Operations	New Furniture for the 2nd floor Sol Center Quiet Study Lounge	\$ 81,150
Operations	New furniture for the TV Lounge on the first floor of the Sol Center	\$ 67,634
Technology Support Services	Dell desktop and ACAD workstations (3)	\$ 64,583
Technology Support Services	Visix digital signage content player and displays (2)	\$ 54,090
Operations	Matador Involvement Center (MIC) furniture replacement	\$ 35,000
Operations	Lounge furniture for the Flintridge room lobby; tables and chairs for study rooms; and booths and tables outside the MIC	\$ 32,910
Maintenance	Convert the Sol Center to LED Lighting for energy savings	\$ 31,500
Maintenance	Demolition of Building" C "kitchen equipment in order to make more useable space	\$ 25,000
Maintenance	ISES facility systems study in order to update the USU's 30-year repair and replacement plan	\$ 21,000
Operations	Replacement of existing desks, chairs, and cabinets in four offices in the Business Services department	\$ 15,400
Technology Support Services	Northridge Center (NRC) digital displays (4)	\$ 15,090
SRC Intramurals	Send CSUN sports teams to the National Intramural Recreational Sports Association (NIRSA) regional tournaments	\$ 10,880
Administration	Expenses for the upcoming program review (6)	\$ 10,000
Maintenance	Convert the walking area between the Reseda and Granada rooms into a Zen-like garden	\$ 9,750
Technology Support Services	Solstice - Mersive Software (5)	\$ 8,820
Board of Directors	Interpretive Services for hard of hearing Board members (if needed)	\$ 8,250
Human Resources	Funds to offset the costs of relocation to California for potential USU out-of-state hires	\$ 7,000
Maintenance	Awnings on the outside of the USU need re-covering	\$ 7,000
Marketing	Marketing for the Inclusive Language Campaign	\$ 6,431
USU Events	Programming for the Inclusive Language Campaign (1)	\$ 6,000
Operations	Reconfiguration of cubicle space and work areas in the Business Services department	\$ 5,500
SRC Facilities	A four foot chain link fence for the SRC walkway to keep patrons from walking through the vegetation	\$ 5,060
Games Room	Financial support to send the CSUN Poetry Slam team to the American College Union International (ACUI) Nationals	\$ 5,000
Maintenance	Funding for additional reports or studies recommended by ISES not included in the original contract price	\$ 5,000
SRC Facilities	Tinting of all the windows in the Bryan Green Training Zone located in the Student Recreation Center (SRC)	\$ 4,747
Maintenance	Removal of five palm tree stumps located by the Southwest wheelchair ramp and Plaza pool	\$ 4,400
Finance & Business Services	Revision of the USU's retirement plan documents per new IRS regulations	\$ 3,000
Board of Directors	Additional potential scholarship cost for a Board Chair (if the person is a graduate student)	\$ 2,832
Board of Directors	Additional potential scholarship cost for a Vice Chair (if the person is a graduate student)	\$ 2,832
Games Room	Financial support to send CSUN students to the ACUI Nationals in billiards and table tennis	\$ 2,000
Maintenance	Replacement of the old kitchenette counter in the subleased Associated Students' office	\$ 1,200
Human Resources	Storyline software upgrade to be used for supervisor trainings	\$ 1,000
USU Events	Student affairs speed networking event for future student affairs professionals	\$ 500
Totals		\$ 560,559

Notes

- (1) This is a social justice initiative that will work to highlight areas of potential harm or offense in common speech while promoting the use of inclusive language .
- (2) This software allows creation of digital signage that can be delivered across the USU network. Multiple displays will be installed across the USU.
- (3) Replacement of computers four years and older and do not meet campus desktop standards. ACAD workstations allow for the creation of building blueprints.
- (4) Allows lecture and event attendees in the NRC to view the speakers from television display panels.
- (5) Allows users to use multiple laptops and/or mobile devices for lecture and meeting presentations.
- (6) The purpose of program review is to complete an analysis of the USU in relation to the 14 functional areas of the CAS Standards: Mission, Program, Leadership, Human Resources, Ethics, Legal Responsibilities, Equity and Access, Diversity, Organization and Management, Campus and External Relations, Financial Resources, Technology, Facilities and Equipment, and Assessment and Evaluation. This funds are to use to cover the expenses of the external review team that will come onsite to conduct the program review.

UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2014-15 BUDGET MESSAGE

ENDNOTES

¹ The “DSCR” is a ratio which indicates if an auxiliary has the capacity to pay back bond debt. A 1.25 DSCR indicates that there is at least \$1.25 of student fee revenue for each \$1.00 of annual debt service. A 1.25 ratio is the minimum DSCR the Chancellor’s Office will accept for student unions.

² 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.

³ The projected fall/spring headcount is 35,990 and the projected summer headcount is 6,000 which are in line with data provided by the campus budget office. Fall/spring headcount and summer headcount is projected to remain flat through 2023/24 at 35,900 and 6,000 respectively.

⁴ The 2014-15 student union fee is \$263 per semester for each enrolled student. The summer 2014 fee is \$154 for each enrolled student. A previously approved one-time \$2.00 operational fee and an additional annual \$2.00 inflation adjustment will go into effect July 01, 2014.

⁵ The “Chancellor’s Office” in Long Beach is the headquarters for the California State University (CSU) system.

⁶ Even though the Wellness Center is not scheduled to open until the 2015-16 fiscal year, the Wellness Center Coordinator will be hired in April 2015 in order to have the center fully operational by the grand opening date.

⁷ This new department was separated from the SRC Fitness & Wellness department in order to differentiate expenses for fitness programs from expenses for group exercise programs.

⁸ The Operations department separated from the Administration department in order to distinguish operations services from central administrative functions. The Information Services & Special Projects department is being combined into the Operations department.

⁹ The deactivation of the SSU department assumes that operational control of the SSU is transferred to Housing.

¹⁰ “Consolidated” means the sum total of all the USU department’s revenues and expenses.

¹¹ The following are the reasons for the variances in revenue categories when comparing the 2014-15 proposed operating budget to the 2013-14, 6&6 budget :

- **Student Fees** – these are the fees every matriculating student is required to pay each academic term. Student fees account for 84.6% of the revenue budget and is projected to increase by 2.7% 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 9.9% or \$14,000 based on their campus-wide food sales forecast of \$15,055,000 for 2014-15.
- **Rental Income** – includes revenue from subleases with campus departments and with private entities (e.g. Wells Fargo) located in the USU. It also includes income generated from the rental of meeting rooms and equipment rented for use in meeting rooms. One reason Rental income is projected to rise by 4.0% or \$27,311 is due to an increase in the room rate for off-campus groups and campus departments. Room rates charged to student-based groups **are not** increasing. Another reason for the projected increase in revenue is due to an additional inventory of meeting rooms as a result of the completion of the East Conference renovation project.
- **Program Income** – this consists of revenue generated from Matador Mall and Sunny Days Camp. The 6.3% increase is due to a tenth week added to the camp schedule and the addition of partial week options for traditional camp activities.
- **SRC Income** – includes income generated from memberships; fitness classes; personal training; guest passes; and aquatics programs. Revenue is projected to increase 23.9% or \$117,884 because actual revenue has exceeded conservative projections during the first full two years of operations.
- **Interest Income** – funds earned on investments of USU cash in money market funds. The overall budget is projected to be only \$740 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.

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2014-15 BUDGET MESSAGE**

- **Grant Revenue** – the USU does not expect to receive any grant revenue during 2014-15. The USU's conservative practice is not to budget grant revenue unless a grant has actually been awarded to the USU.
- **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).

¹² The following are the reasons for the variances in the expenditure categories when compared to the 2013-14, 6&6 operating budget:

- **Staff Salaries** – staff salaries are wages paid to full-time employees who work more than 30 hours per week. Salaries are projected to increase by 10.7% or \$346,277. The increase is attributable to five new staff positions added for 2014-15 and to designated reserves for staff merit increases, bonuses and reclassifications described in the **2014-15 Reserves Budget Proposal** section of this message.
 - **Hourly** wages are paid to those employees who work on hourly basis and do not receive benefits. There is a 24.3% or \$35,952 projected decrease in hourly wages because several temporary hourly positions filled in 2013-14 will not be renewed in 2014-15.
 - **Student Wages** are paid to student assistant employees. The 2014-15 budget for student wages is the essentially the same as the 2013-14, 6&6 budget. Projected increases in student wages due to the increase in the minimum wage to \$9.00 per hour (effective July 01, 2014) have been offset by the decrease in student hours as result of the potential transfer of the SSU to Housing.
 - **Benefits** are projected to increase by 10.9 % or \$156,269. The increases are mainly attributable to insurance, unemployment benefits, retirement, vacation, and staff tuition reimbursement. Insurance is comprised of medical, dental, and vision insurance. The USU made the decision to switch its medical insurance provider from Aetna to Cigna in April 2014 in order reduce the rate of growth in the premium and to provide better service. The increase in the medical premium was reduced to 1.67 % as a result of the change to Cigna. However, the main driver for the increase in benefits is due to the addition of five staff positions.
 - **Cost of Goods Sold** – this category consists of products purchased for resale in the SRC Pro Shop. Expense is projected to increase because SRC Pro Shop sales are also projected to increase. Products for resale are marked up an average of 30%.
 - **General Operating Expenses** are projected to increase by 5.4% or \$18,959 principally due to increases in General Insurance, Summer Camp Program Food Costs; Marketing; Subscriptions; and Recruitment Expenses.
 - **Supplies & Services** are projected to increase by 10.2% or \$137,234 due to increases in Program Costs; Professional Services; Audit Services; Personnel Services; Computer Systems Support; and Payroll Services.
 - The 2014-15 budget for **Travel** is approximately the same as the 2013-14, 6&6 budget.
 - **Utilities** are projected to decrease by 7.3% or \$66,576 due to the potential transfer of the SSU to Housing.
 - **Repairs & Maintenance** is projected to decrease by 11.2% or \$114,361 due to decreases in Custodial and Sanitation Services as a result of the potential transfer of the SSU to Housing. There is also a projected decrease in Equipment-Facility Repair & Maintenance of \$32,900 in the Technology Support Services department. The pricing for enterprise and auxiliary network connectivity fees and wireless access point maintenance fees (billed to the USU by campus IT) were significantly reduced for 2014-15. Instead of charging per port usage, campus IT is now charging the USU a percentage of internet usage
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**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2014-15 BUDGET MESSAGE**

which reduces our costs tremendously. Wireless access points maintenance fees have also been reduced from \$ 222.13 per unit to \$ 99.00 per unit per year.

- **Fees & Charges** are expected to decrease by 24.3% or \$12,220 as a result of decreases in Merchant Charges and University Support. Merchant charges are projected to decrease based on the actual monthly charges when compared to what was budgeted. University Support is funds contributed to campus entities to support campus initiatives. The USU contributed \$4,950 in 2013-14 in University Support in a joint effort with Associated Students to assist the victims of Typhoon Haiyan. There will be no University Support budget for 2014-15 because we cannot predict when the need for this type of support will be requested.
- **Reserves** are projected to increase by 165.1% or \$637,439 when compared to the 2013-14, 6&6 budget. The projected increase appears higher than what it actually is because the 2014-15 Reserves budget is compared to a 2013-14, 6&6 budget number that is artificially low as a result of transferring the budget for reserves to other expense categories. The Reserves expense category includes both administrative contingencies and unallocated working capital reserves. During the fiscal year when an administrative contingency is expended, the practice has been to transfer the budget from the Administrative Contingency account to an appropriate account in another expense category. For example, an administrative contingency budget to purchase furniture would be transferred from the Reserves expense category to the Expendable Equipment category. The same principle also applies to unallocated working capital reserves. .
- The 2014-15 budget for **Grants & Scholarships** is approximately the same as the 2013-14, 6&6 budget.
- **Expendable Equipment** is projected to increase by 47.9% or \$40,537 due to the need to purchase replacement podiums, meeting room tables and chairs, and outdoor trash bins for the USU Reservations & Events departments
- **Depreciation & Amortization** is expected to decrease by 3.2% or \$10,149. Increases in depreciation for software and equipment were offset by decreases in depreciation for computers & peripherals, furniture & fixtures, and leasehold improvements.

¹³ Capital outlay is the expenditure 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.

¹⁴ The “Reserves Budget” is not the same as the “Reserves Expense” category budget. The Reserves budget includes unallocated reserves and designated reserves only. These reserves are budgeted in a 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 included in the 32080 Reserves department. Administrative contingencies are budgeted across different departments.

¹⁵ The unallocated working capital reserves are 3.5% of the total projected expense budget of \$13,208,040 in accordance with the Reserves Policy & Procedure.

¹⁶ 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.

¹⁷ The Human Resources Management System Policy allows employees to take vacation pay as cash upon approval of the Executive Director.

¹⁸ DBMER is an acronym for the Dormitory, Building, Maintenance and Equipment Replacement fund. This fund is utilized to manage large repairs and equipment purchases that cannot be accommodated in the operating budget. DBMER or repair and replacement are funded by transferring cash from the revenue fund to the DBMER fund.

University Student Union
2014-2015 Proposed Capital Outlay Requests

Item Number	Items	Capital Outlay Category	Capital Outlay Costs	Capital Outlay 5% Contingency	Capital Outlay Total
1	Online Reporting Software Application	Software	\$ 8,700	\$ 435	\$ 9,135
2	Visix - Digital Signage Software	Software	\$ 10,076	\$ 504	\$ 10,580
3	Data Storage Unit	Computers & Peripherals	\$ 26,715	\$ 1,336	\$ 28,051
4	Northridge Center Camera Package	Equipment	\$ 22,716	\$ 1,136	\$ 23,852
5	Northridge Center Lecture Capture Server	Computers & Peripherals	\$ 5,993	\$ 300	\$ 6,293
6	Budget Preparation Software	Software	\$ 75,000	\$ 3,750	\$ 78,750
TOTAL			\$ 149,200	\$ 7,460	\$ 156,660

JUSTIFICATIONS:

1	This application allows a universal Building Manager report, ISSP shift report, universal lost and found log, building count report, universal messaging board, and video surveillance report submission. This is a completely mobile solution and will maximize the use of iPads.
2	This software allows the USU to create digital signage that can be delivered across the USU network. Multiple displays will be installed across the USU. Funding of these multiple displays will be requested through the TSS operating budget.
3	This data storage unit will serve as an immediate fail-over and prevent loss of time when existing data storage fails. This will also bring the USU in compliance with the Business Continuity and Disaster Recovery Plan.
4	This camera package allows lectures and events in the Northridge Center to be recorded. Included in the package are three remote controlled cameras, mixers, joysticks, and a control center.
5	The Lecture Capture Server allows the Northridge Center to record lectures and events. The three remote controlled cameras mentioned in justification #4 will be connected the server.
6	The current budget is built using Excel spreadsheets which does not automatically consolidate and aggregate individual department budget data. Specialized software would aggregate and consolidate data every time a change is made eliminating the need to work with multiple spreadsheets. This software would also eliminate need the to convert individual budgets into PDF files since the software would automatically create a consolidated budget binder for presentation to the Finance Committee. The \$75,000 is an estimate as no price quotations have been received. The USU is collaborating with the campus to choose the appropriate software package.

**University Student Union
California State University, Northridge
2014-2015 Proposed Reserves Budget**

Chartfield String	Chartfield String Description	Amount	Designated Reserves*	Working Capital Reserves**	Comments
601100	Staff Wages	\$ 110,000	\$ 110,000	\$ -	Staff merit increases
601100	Staff Wages	\$ 120,000	\$ 120,000	\$ -	Staff bonuses
601100	Staff Wages	\$ 26,120	\$ 26,120	\$ -	2013-14 staff reclassifications
601100	Staff Wages	\$ 13,438	\$ 13,438	\$ -	2014-15 staff reclassifications
601100	Staff Wages	\$ 40,000	\$ 40,000	\$ -	Vacation advances
601130	Student Wages	\$ 20,000	\$ 20,000	\$ -	Student assistant merit increases
602110	Payroll Taxes - Staff	\$ 23,681	\$ 23,681		Social Security & Medicare
602110	Payroll Taxes - Student	\$ 990	\$ 990		Social Security & Medicare
660940	Unallocated Operating Reserves	\$ 463,000	\$ -	\$ 463,000	Unallocated Working Capital Reserves
	Total Reserves	\$ 817,229	\$ 354,229	\$ 463,000	

**Designated reserves are set aside for payroll-related items like merit increases, bonuses, salary reclassification, and vacation advances.*

***Unallocated working capital reserves are unallocated funds to be utilized principally for unanticipated financial and economic events; unexpected price increases; or to fund new student programs and services.*

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2014-2015 OPERATING BUDGET PROPOSAL**

EXHIBIT 2: 2014-2015 PROPOSED OPERATING BUDGET

REVENUE/EXPENSE CATEGORY	2013-14 6 & 6 Budget	2014-15 Proposed Budget	\$ Variance	% Variance
Student Fees	\$ 10,884,854	\$ 11,177,771	\$ 292,917	2.7%
Food Service Commissions	\$ 141,500	\$ 155,500	\$ 14,000	9.9%
Rental Income	\$ 691,389	\$ 718,700	\$ 27,311	4.0%
Program Income	\$ 456,748	\$ 485,549	\$ 28,801	6.3%
SRC Income	\$ 492,537	\$ 610,421	\$ 117,884	23.9%
Interest Income	\$ 541	\$ 740	\$ 199	36.8%
Grant Revenue	\$ 64,463	\$ -	\$ (64,463)	-100.0%
Miscellaneous Income	\$ 47,682	\$ 59,359	\$ 11,677	24.5%
Total Revenues	\$ 12,779,714	\$ 13,208,040	\$ 428,326	3.4%

Total Salaries & Wages	\$ 5,927,542	\$ 6,236,950	\$ 309,408	5.2%
Benefits	\$ 1,438,226	\$ 1,594,495	\$ 156,269	10.9%
Total Salaries, Wages & Benefits	\$ 7,365,768	\$ 7,831,445	\$ 465,677	6.3%

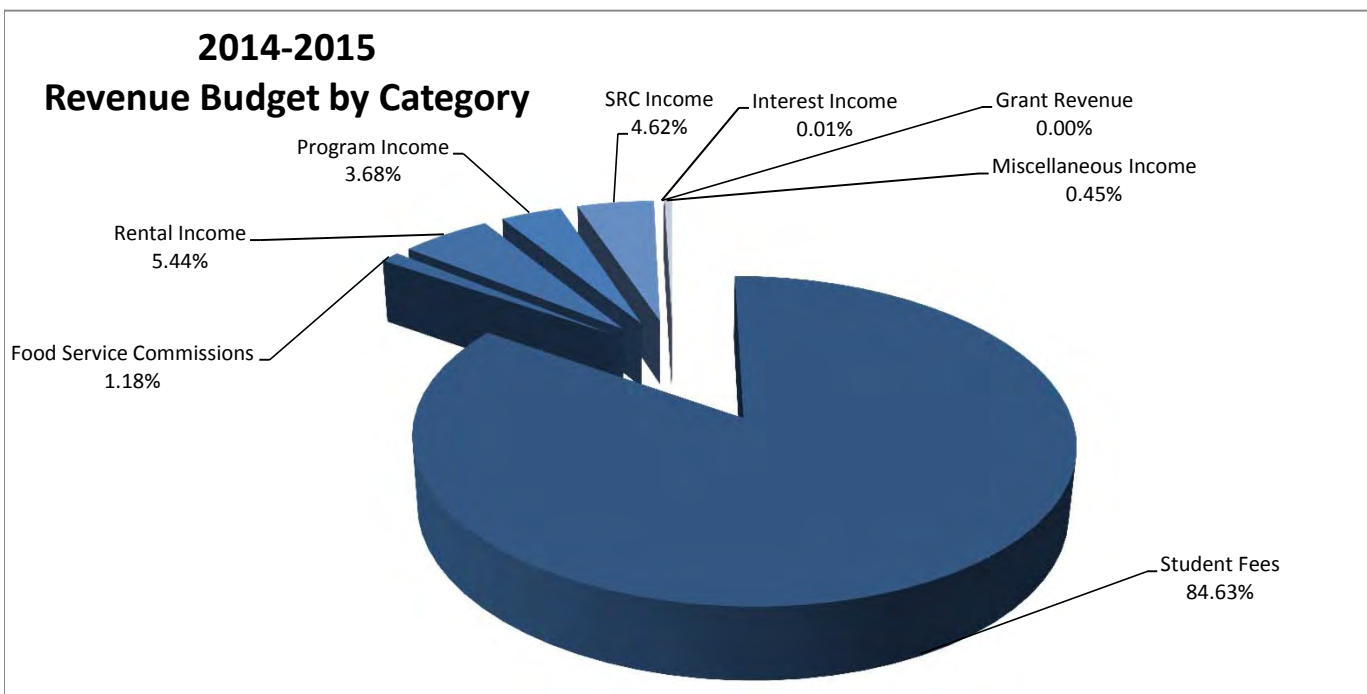
Cost of Goods Sold	\$ 19,133	\$ 26,000	\$ 6,867	35.9%
General Operating Expenses	\$ 348,384	\$ 367,343	\$ 18,959	5.4%
Supplies & Services	\$ 1,342,433	\$ 1,479,666	\$ 137,234	10.2%
Travel	\$ 194,081	\$ 193,751	\$ (330)	-0.2%
Utilities	\$ 915,375	\$ 848,799	\$ (66,576)	-7.3%
Repairs & Maintenance	\$ 1,025,333	\$ 910,972	\$ (114,361)	-11.2%
Fees & Charges	\$ 50,329	\$ 38,109	\$ (12,220)	-24.3%
Reserves	\$ 386,120	\$ 1,023,559	\$ 637,439	165.1%
Grants & Scholarships	\$ 58,598	\$ 58,060	\$ (538)	-0.9%
Expendable Equipment	\$ 84,691	\$ 125,228	\$ 40,537	47.9%
Amortization & Depreciation	\$ 315,256	\$ 305,107	\$ (10,149)	-3.2%
Total Operating Expenses	\$ 4,739,732	\$ 5,376,595	\$ 636,863	13.4%

Total Expenses	\$ 12,105,500	\$ 13,208,040	\$ 1,102,539	9.1%
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Net Surplus (Deficit)	\$ 674,213	\$ 0	\$ (674,213)	-100.0%
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University Student Union
2014-15 Operating Budget Proposal by Revenue Category

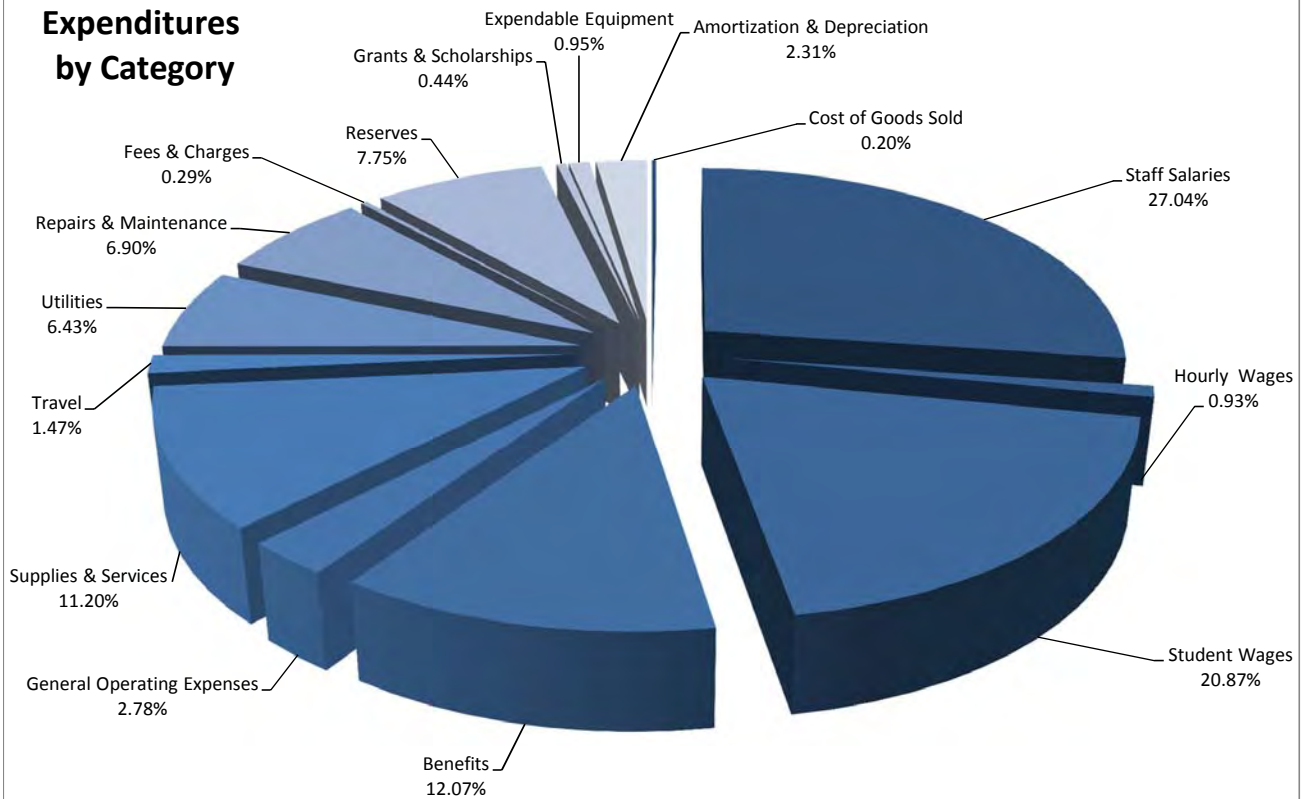
REVENUES	2013-14 6&6		2014-15	
	Budget	Budget	13/14 - 14/15	13/14 - 14/15
Description	Totals	Totals	\$ Variance	% Variance
Student Fees	\$ 10,884,854	\$ 11,177,771	\$ 292,917	2.69%
Food Service Commissions	\$ 141,500	\$ 155,500	\$ 14,000	9.89%
Rental Income	\$ 691,389	\$ 718,700	\$ 27,311	3.95%
Program Income	\$ 456,748	\$ 485,549	\$ 28,801	6.31%
SRC Income	\$ 492,537	\$ 610,421	\$ 117,884	23.93%
Interest Income	\$ 541	\$ 740	\$ 199	36.78%
Grant Revenue	\$ 64,463	\$ -	\$ (64,463)	-100.00%
Miscellaneous Income	\$ 47,682	\$ 59,359	\$ 11,677	24.49%
Total Revenues	\$ 12,779,714	\$ 13,208,040	\$ 428,326	3.35%



University Student Union
2014-15 Operating Budget Proposal by Expenditure Category

EXPENSES Description	2012-13 6&6	2013-14 Proposed	12/13 - 13/14	12/13 - 13/14
	Budget	Budget	\$ Variance	% Variance
	Totals	Totals		
Cost of Goods Sold	\$ 19,133	\$ 26,000	\$ 6,867.00	35.89%
Staff Salaries	\$ 3,225,403	\$ 3,571,680	\$ 346,277	10.74%
Hourly	\$ 148,178	\$ 112,226	\$ (35,952)	-24.26%
Student	\$ 2,553,961	\$ 2,553,045	\$ (916)	-0.04%
Benefits	\$ 1,438,226	\$ 1,594,495	\$ 156,269	10.87%
General Operating Expenses	\$ 348,384	\$ 367,343	\$ 18,959	5.44%
Supplies & Services	\$ 1,342,433	\$ 1,479,666	\$ 137,234	10.22%
Travel	\$ 194,081	\$ 193,751	\$ (330)	-0.17%
Utilities	\$ 915,375	\$ 848,799	\$ (66,576)	-7.27%
Repairs & Maintenance	\$ 1,025,333	\$ 910,972	\$ (114,361)	-11.15%
Fees & Charges	\$ 50,329	\$ 38,109	\$ (12,220)	-24.28%
Reserves	\$ 386,120	\$ 1,023,559	\$ 637,439	165.09%
Grants & Scholarships	\$ 58,598	\$ 58,060	\$ (538)	-0.92%
Expendable Equipment	\$ 84,691	\$ 125,228	\$ 40,537	47.86%
Amortization & Depreciation	\$ 315,256	\$ 305,107	\$ (10,149)	-3.22%
Total Expenses	\$ 12,105,500	\$ 13,208,040	\$ 1,102,539	9.11%

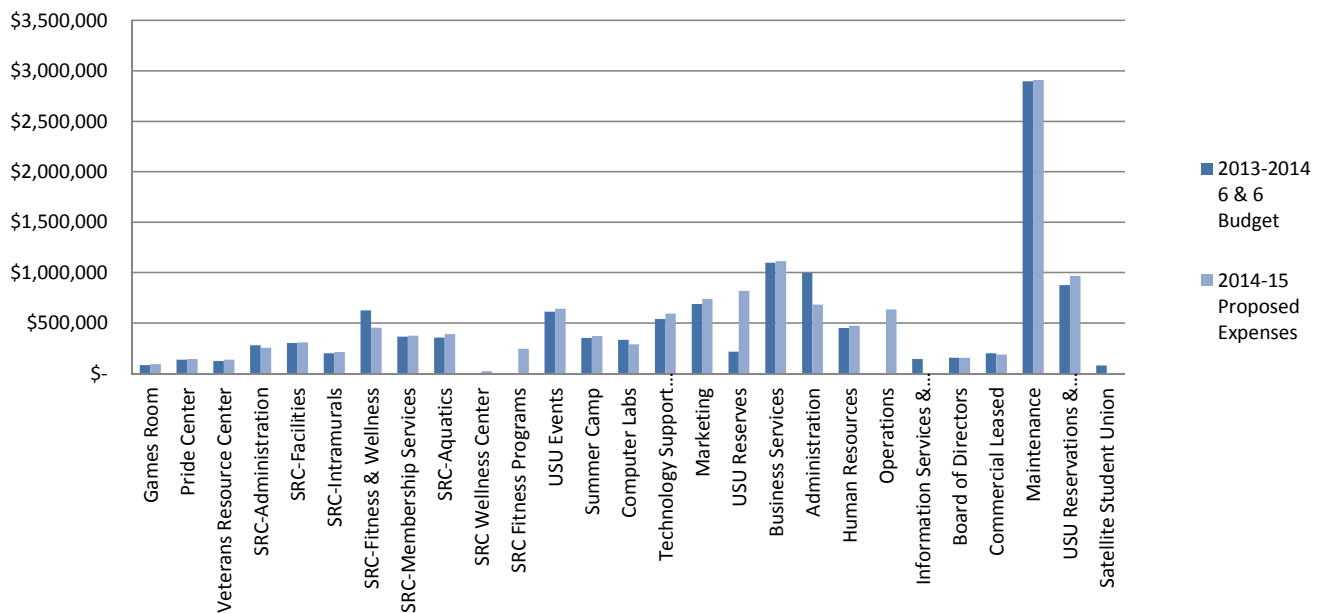
**2014-15
Expenditures
by Category**



**University Student Union
2014-15 Operating Budget Proposal
Expenditures by Department**

Department	Description	2013-2014 6 & 6 Budget	2014-15 Proposed Expenses	\$ Variance	% Variance
31010	Games Room	\$ 83,062	\$ 92,962	\$ 9,900	11.9%
31020	Pride Center	\$ 135,193	\$ 142,345	\$ 7,152	5.3%
31030	Veterans Resource Center	\$ 122,676	\$ 136,259	\$ 13,583	11.1%
31070	SRC-Administration	\$ 279,394	\$ 253,049	\$ (26,345)	-9.4%
31071	SRC-Facilities	\$ 302,981	\$ 306,528	\$ 3,547	1.2%
31072	SRC-Intramurals	\$ 199,488	\$ 213,984	\$ 14,496	7.3%
31073	SRC-Fitness & Wellness	\$ 624,154	\$ 453,109	\$ (171,045)	-27.4%
31074	SRC-Membership Services	\$ 364,146	\$ 375,209	\$ 11,063	3.0%
31075	SRC-Aquatics	\$ 355,411	\$ 390,891	\$ 35,480	10.0%
31076	SRC Wellness Center	\$ -	\$ 20,925	\$ 20,925	0.0%
31077	SRC Fitness Programs	\$ -	\$ 245,801	\$ 245,801	0.0%
31090	USU Events	\$ 611,242	\$ 641,795	\$ 30,553	5.0%
31250	Summer Camp	\$ 353,024	\$ 370,806	\$ 17,782	5.0%
31300	Computer Labs	\$ 332,228	\$ 287,775	\$ (44,453)	-13.4%
31350	Technology Support Services	\$ 539,811	\$ 594,417	\$ 54,607	10.1%
31600	Marketing	\$ 687,911	\$ 738,554	\$ 50,643	7.4%
32080	USU Reserves	\$ 215,648	\$ 817,229	\$ 601,581	279.0%
33010	Business Services	\$ 1,099,139	\$ 1,114,904	\$ 15,765	1.4%
33020	Administration	\$ 994,988	\$ 683,305	\$ (311,683)	-31.3%
33030	Human Resources	\$ 450,470	\$ 473,434	\$ 22,964	5.1%
33040	Operations	\$ -	\$ 634,876	\$ 634,876	#DIV/0!
33050	Information Services & Special Projects	\$ 143,946	\$ -	\$ (143,946)	-100.0%
33080	Board of Directors	\$ 154,708	\$ 154,496	\$ (212)	-0.1%
33200	Commercial Leased	\$ 200,958	\$ 187,700	\$ (13,259)	-6.6%
35030	Maintenance	\$ 2,898,265	\$ 2,910,815	\$ 12,550	0.4%
35050	USU Reservations & Event Services	\$ 876,408	\$ 966,873	\$ 90,465	10.3%
35080	Satellite Student Union	\$ 80,249	\$ -	\$ (80,249)	-100.0%
Total Expenses		\$ 12,105,500	\$ 13,208,040	\$ 1,102,539	9.1%

Department Operating Expenses



UNIVERSITY STUDENT UNION
2014-15 OPERATING BUDGET PROPOSAL BY DEPARTMENT AND ACCOUNT

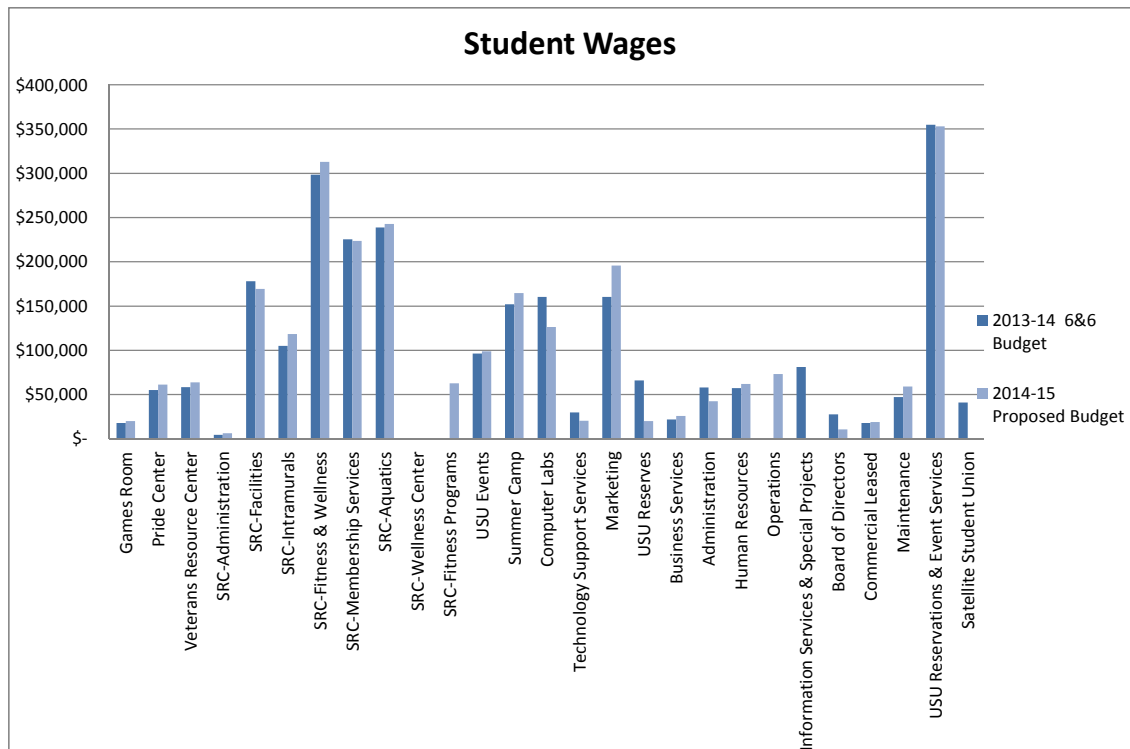
		2014-15	31010	31020	31030	31070	31071	31072	31073	31074	31075	31076	31077	31090	31250	31300	31350	31600	32080	33010	33020	33030	33040	33080	33200	35030	35050
Account	Description	Proposed Budget	Games Room	Pride Center	VRC	SRC Admin	SRC Facilities	SRC Intramurals	SRC Fitness and Wellness	SRC Membership Services	SRC Aquatics	SRC Wellness Center	SRC Fitness Programs	USU Events	Summer Camp	Computer Labs	Technology Support Services	Marketing	Reserves	Business Services	Administration	Human Resources	Operations	Board of Directors	Commercial Leased	Maintenance	USU RES
REVENUE																											
400110	Sales - Non Taxable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
400120	Sales - Taxable	28,400	-	-	-	-	-	-	-	28,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
400210	Sales - Brunch	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
400899	Member Discounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
405440	Rental Income - Equipment	21,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,500	
405450	Rental Income - Facility	687,200	2,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	331,700	353,300	
405460	Rental Income - Lockers	21,830	-	-	-	-	-	-	-	21,830	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
405470	Rental Income - Towels	9,780	-	-	-	-	-	-	-	9,780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
410100	Program Income	30,010	12,800	-	-	-	-	-	-	-	-	-	-	17,210	-	-	-	-	-	-	-	-	-	-	-	-	-
410110	Fitness Program Income	45,651	-	-	-	-	-	-	-	-	38,582	-	7,069	-	-	-	-	-	-	-	-	-	-	-	-	-	-
410115	Personal Training Program Income	58,380	-	-	-	-	-	-	58,380	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
410120	Summer & Sports Camp Income	455,539	-	-	-	-	-	-	-	-	-	-	-	-	455,539	-	-	-	-	-	-	-	-	-	-	-	-
410130	Intramurals Income	16,260	-	-	-	-	-	16,260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
410310	Membership Income	378,800	-	-	-	-	-	-	-	378,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
410320	Guest Pass Income	47,830	-	-	-	-	-	-	-	47,830	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
410400	Fee Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
410410	Fee Refund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
410600	Miscellaneous Income	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	
410700	Student Body Fee Income	11,177,771	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,177,771	-	-	-	-	-	-	-
411420	Open Gym Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
411430	Open Gym Day Pass Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
411440	Pool Pass Fee	3,110	-	-	-	-	-	-	-	-	3,110	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
421200	Grant Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
421300	Indirect Cost Recovery	56,359	-	-	-	-	-	370	-	-	-	-	-	-	-	-	-	-	-	15,086	21,153	-	750	-	-	-	19,000
421400	Equipment Recovery Income	380	-	-	-	-	-	-	-	380	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
440100	Contributions - Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
460120	Investment Income Realized Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
460130	Investment Income Unrealized Gain/Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
470310	Interest Income Bank	740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	740	-	-	-	-	-	-	-
485110	Cash Over - Short	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
485120	Commission Income	150,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150,500	-	
486120	Other Income - Taxable	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	
486600	Rental Income - Non Operating	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	
486700	Gain on Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue		\$ 13,208,040	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 16,630	\$ 58,380	\$ 487,020	\$ 41,692	\$ -	\$ 7,069	\$ 17,210	\$ 455,539	\$ -	\$ -	\$ -	\$ -	\$ 11,193,597	\$ 21,153	\$ -	\$ 750	\$ -	\$ 497,200	\$ -	\$ 396,800
EXPENSES																											
503100	Cost of Sales - Non Food	26,000	-	-	-	-	-	-	-	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601100	Staff Salaries	3,571,680	17,272	43,576	43,000	115,523	52,697	43,576	54,541	52,000	43,000	10,749	43,576	123,635	20,152	37,723	182,331	253,184	309,558	395,878	283,926	206,283	164,300	-	20,152	721,438	333,610
601120	Hourly	112,226	-	-	-	-	-	-	-	-	21,094	-	91,132	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601130	Student Wages	2,553,045	20,196	61,426	63,840	6,523	169,467	118,432	312,776	223,482	242,718	-	62,872	99,098	164,793	126,219	20,430	195,792	20,000	25,735	42,539	61,916	73,152	10,764	18,930	59,000	352,946
602000	Benefits	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500	-	-	-	-	-
602110	Payroll Taxes	391,642	2,784	5,680	4,368	9,296	11,301	9,705	22,376	11,800	15,947	822	13,964	14,680	13,341	6,534	14,153	25,947	24,671	31,349	23,282	16,971	15,254	212	2,959	57,077	37,168
602210	Workers Compensation	83,623	1,113	1,490	1,516	1,732	3,153	2,299	5,212	3,909	4,354	153	2,804	3,161	1,299	2,326	2,830	6,371	-	5,944	4,633	3,795	3,369	153	1,299	10,968	9,742
602220	Unemployment Insurance	36,310	483	647	658	752	1,369	998	2,263	1,697	1,890	66	1,217	1,372	564	1,010	1,229	2,766	-	2,581	2,012	1,648	1,463	66	564	4,762	4,230
602310	Insurance Benefits	602,762	3,533	5,789	5,777	6,015	17,662	5,789	17,745	5,800	11,866	5,714	5,789	28,406	4,121	5,776	42,685	52,911	-	104,388	36,553	29,182	13,058	-	4,121	125,852	64,231
602320	Retirement	291,729	1,900	4,793	2,150	12,708	5,797	2,179	6,000	5,720	2,150	538	2,179	9,344	2,217	1,886	19,692	20,351	-	40,708	28,496	19,990	10,890	-	2,217	62,240	27,586
602410	Vacation	30,000	145	484	484	968	484	484	484	484	484	484	484	1,450	169	484	968	2,420	-	3,870	1,934	1,934	1,452	-	169	5,808	3,872
602420	Post Employment Insurance	125,212	596	1,987	1,987	3,975	1,987	1,987	1,987	1,987	1,987	1,987	1,987	5,962													

UNIVERSITY STUDENT UNION
2014-15 OPERATING BUDGET PROPOSAL BY DEPARTMENT AND ACCOUNT

		2014-15	31010	31020	31030	31070	31071	31072	31073	31074	31075	31076	31077	31090	31250	31300	31350	31600	32080	33010	33020	33030	33040	33080	33200	35030	35050
Account	Description	Proposed Budget	Games Room	Pride Center	VRC	SRC Admin	SRC Facilities	SRC Intramurals	SRC Fitness and Wellness	SRC Membership Services	SRC Aquatics	SRC Wellness Center	SRC Fitness Programs	USU Events	Summer Camp	Computer Labs	Technology Support Services	Marketing	Reserves	Business Services	Administration	Human Resources	Operations	Board of Directors	Commercial Leased	Maintenance	USU RES
625300	Legal Services	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,000	9,000	-	-	-	-	-
625310	Audit Services	23,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,500	-	-	-	-	-	-	-
625350	Computer Systems Support	107,119	-	-	-	-	-	-	-	19,008	-	-	2,733	-	2,250	-	15,360	-	-	50,958	-	9,600	-	-	-	-	7,210
625400	Personnel Services	19,050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,050	-	-	-	-	-
625410	Training-Development Svcs	62,398	-	700	500	700	200	50	200	1,100	8,090	-	1,533	1,300	-	-	-	-	-	-	4,800	33,250	1,250	8,725	-	-	-
625420	Payroll Services	74,798	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74,798	-	-	-	-	-	-	-
625500	Interpreter - Access Services	12,271	-	-	-	-	-	-	-	-	2,760	-	-	-	-	-	-	-	-	-	-	9,511	-	-	-	-	-
625510	Parking	3,600	-	-	-	-	-	-	-	-	-	-	-	-	2,000	-	-	-	-	-	-	1,600	-	-	-	-	-
625520	Security	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	
625710	Subcontractor Svcs-University	58,875	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58,750	
630100	Travel	120,902	-	2,797	1,257	25,347	177	2,455	350	227	381	112	273	1,237	70	77	366	410	-	674	80,308	408	231	2,164	-	965	616
630400	Seminar-Conference Fee	72,849	-	1,010	700	9,474	250	250	365	250	250	250	250	750	1,250	250	750	1,250	-	2,000	44,000	2,800	750	750	-	3,250	2,000
640100	Telephones	64,720	-	-	-	-	-	-	-	-	-	-	-	-	189	-	64,531	-	-	-	-	-	-	-	-	-	-
640200	Electricity	583,838	-	-	-	-	-	-	-	-	-	-	-	-	1,784	-	-	-	-	-	-	-	-	-	32,716	549,338	-
640300	Gas	145,090	-	-	-	-	-	-	-	-	-	-	-	-	444	-	-	-	-	-	-	-	-	-	8,136	136,510	-
640400	Water	55,151	-	-	-	-	-	-	-	-	-	-	-	-	170	-	-	-	-	-	-	-	-	-	3,116	51,865	-
650110	Building Supplies	124,483	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	124,483	-
650210	Custodial Services	528,795	-	-	-	-	-	-	-	-	-	-	-	-	2,108	-	-	-	-	-	-	-	-	-	38,553	478,134	10,000
650230	Sanitation Services	19,605	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,605	-
650400	Equip - Facility R and M	134,249	-	-	-	-	6,050	-	-	-	-	-	-	-	-	14,859	30,828	275	-	-	-	-	-	-	-	76,237	6,000
650420	R & M - Sports Equipment	56,532	-	-	-	-	5,532	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51,000	-
650430	R & M - Outdoor Pools	46,808	-	-	-	-	-	-	-	-	3,070	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,738	-
650440	R & M - Outdoor Field	500	-	-	-	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
660130	Licensing Fees	3,310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,310	-
660210	Bank Charges	9,094	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,094	-	-	-	-	-	-	-
660220	Merchant Charges	25,445	-	-	-	-	-	-	-	10,354	-	-	-	-	9,267	-	-	-	-	1,745	-	-	-	-	-	-	4,079
660520	Taxes & Licenses	260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	260	-	-	-	-	-	-	-
660910	Admin Contingency	560,559	7,000	-	-	-	9,807	10,880	-	-	-	-	-	6,500	-	-	142,583	6,431	-	3,000	10,000	8,000	237,594	13,914	-	104,850	-
660940	Operating Reserves	463,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	463,000	-	-	-	-	-	-	-	-
680210	Scholarships	42,488	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,488	-	-	-
680220	Tuition-Books	15,572	-	-	-	-	-	7,786	7,786	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
720100	Expendable Equipment	12,169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,169
720110	Expendable Sports Equipment	21,282	-	-	-	-	-	-	5,111	6,950	500	-	8,721	-	-	-	-	-	-	-	-	-	-	-	-	-	-
720120	Expendable Computer & Peripherals	35,085	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,085	-	-	-	-	-	-	-	-	-	-
720130	Expendable Furniture & Fixtures	56,692	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56,692
750120	Amort-Software	28,842	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,842	-	-	-	-	-	-	-
750210	Depr-Furniture and Fixtures	52,631	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,631	-	-	-	-	-	-	-
750220	Depr-Equipment	63,994	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63,994	-	-	-	-	-	-	-
750230	Depr-Computers-Peripherals	101,902	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	101,902	-	-	-	-	-	-	-
750320	Depr-Leasehold Improvements	57,737	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57,737	-	-	-	-	-	-	-
Total Expenses		\$ 13,208,040	\$ 92,962	\$ 142,345	\$ 136,259	\$ 253,049	\$ 306,528	\$ 213,984	\$ 453,109	\$ 375,209	\$ 390,891	\$ 20,925	\$ 245,801	\$ 641,795	\$ 370,806	\$ 287,775	\$ 594,417	\$ 738,554	\$ 817,229	\$ 1,114,904	\$ 683,305	\$ 473,434	\$ 634,876	\$ 154,496	\$ 187,700	\$ 2,910,815	\$ 966,873
Net Financial Activity		\$ 0	\$ (77,962)	\$ (142,345)	\$ (136,259)	\$ (253,049)	\$ (306,528)	\$ (197,354)	\$ (394,729)	\$ 111,811	\$ (349,199)	\$ (20,925)	\$ (238,732)	\$ (624,585)	\$ 84,733	\$ (287,775)	\$ (594,417)	\$ (738,554)	\$ (817,229)	\$ 10,078,693	\$ (662,152)	\$ (473,434)	\$ (634,126)	\$ (154,496)	\$ 309,500	\$ (2,910,815)	\$ (570,073)

University Student Union
2014-15 Operating Budget Proposal
Student Wages

Dept No	Dept Name	2013-14 6&6 Budget	2014-15 Proposed Budget	\$ Variance	% Variance
31010	Games Room	\$ 17,992	\$ 20,196	\$ 2,204	12.2%
31020	Pride Center	\$ 55,209	\$ 61,426	\$ 6,217	11.3%
31030	Veterans Resource Center	\$ 58,294	\$ 63,840	\$ 5,546	9.5%
31070	SRC-Administration	\$ 4,541	\$ 6,523	\$ 1,982	43.7%
31071	SRC-Facilities	\$ 177,913	\$ 169,467	\$ (8,447)	-4.7%
31072	SRC-Intramurals	\$ 105,208	\$ 118,432	\$ 13,224	12.6%
31073	SRC-Fitness & Wellness	\$ 298,413	\$ 312,776	\$ 14,363	4.8%
31074	SRC-Membership Services	\$ 225,304	\$ 223,482	\$ (1,822)	-0.8%
31075	SRC-Aquatics	\$ 238,703	\$ 242,718	\$ 4,015	1.7%
31076	SRC-Wellness Center	\$ -	\$ -	\$ -	0.0%
31077	SRC-Fitness Programs	\$ -	\$ 62,872	\$ 62,872	0.0%
31090	USU Events	\$ 96,284	\$ 99,098	\$ 2,813	2.9%
31250	Summer Camp	\$ 151,965	\$ 164,793	\$ 12,828	8.4%
31300	Computer Labs	\$ 160,220	\$ 126,219	\$ (34,001)	-21.2%
31350	Technology Support Services	\$ 29,853	\$ 20,430	\$ (9,423)	-31.6%
31600	Marketing	\$ 160,287	\$ 195,792	\$ 35,505	22.2%
32080	USU Reserves	\$ 66,055	\$ 20,000	\$ (46,055)	-69.7%
33010	Business Services	\$ 21,973	\$ 25,735	\$ 3,763	17.1%
33020	Administration	\$ 57,992	\$ 42,539	\$ (15,453)	-26.6%
33030	Human Resources	\$ 57,417	\$ 61,916	\$ 4,499	7.8%
33040	Operations	\$ -	\$ 73,152	\$ 73,152	0.0%
33050	Information Services & Special Projects	\$ 81,202	\$ -	\$ (81,202)	-100.0%
33080	Board of Directors	\$ 27,862	\$ 10,764	\$ (17,098)	-61.4%
33200	Commercial Leased	\$ 17,864	\$ 18,930	\$ 1,065	6.0%
35030	Maintenance	\$ 47,249	\$ 59,000	\$ 11,751	24.9%
35050	USU Reservations & Event Services	\$ 354,964	\$ 352,946	\$ (2,017)	-0.6%
35080	Satellite Student Union	\$ 41,196	\$ -	\$ (41,196)	-100.0%
Total Student Wages		\$ 2,553,961	\$ 2,553,045	\$ (916)	0.0%



University Student Union
2014-15 Operating Budget Proposal
Student Wages & Hours

Department	Description	Proposed Student Hours	2014-15 Proposed Student Wages	Avg. Hourly/Rate
31010	Games Room	2,244	\$ 20,196	\$ 9.00
31020	Pride Center	6,354	\$ 61,426	\$ 9.67
31030	Veterans Resource Center	6,720	\$ 63,840	\$ 9.50
31070	SRC-Administration	720	\$ 6,523	\$ 9.06
31071	SRC-Facilities	17,228	\$ 169,467	\$ 9.84
31072	SRC-Intramurals	12,093	\$ 118,432	\$ 9.79
31073	SRC-Fitness & Wellness	29,544	\$ 312,776	\$ 10.59
31074	SRC-Membership Services	23,669	\$ 223,482	\$ 9.44
31075	SRC-Aquatics	20,083	\$ 242,718	\$ 12.09
31076	SRC-Wellness Center	-	\$ -	\$ -
31077	SRC-Fitness Programs	6,742	\$ 62,872	\$ 9.33
31090	USU Events	10,600	\$ 99,098	\$ 9.35
31250	Summer Camp	14,863	\$ 164,793	\$ 11.09
31300	Computer Labs	13,085	\$ 126,219	\$ 9.65
31350	Technology Support Services	2,072	\$ 20,430	\$ 9.86
31600	Marketing	21,080	\$ 195,792	\$ 9.29
33010	Business Services	2,772	\$ 25,735	\$ 9.28
33020	Administration	4,128	\$ 42,539	\$ 10.30
33030	Human Resources	6,116	\$ 61,916	\$ 10.12
33040	Operations	7,633	\$ 73,152	\$ 9.58
33050	Information Services & Special Projects	-	\$ -	\$ -
33080	Board of Directors	1,040	\$ 10,764	\$ 10.35
33200	Commercial Leased	1,865	\$ 18,930	\$ 10.15
35030	Maintenance	6,216	\$ 59,000	\$ 9.49
35050	USU Reservations & Event Services	37,475	\$ 352,946	\$ 9.42
35080	Satellite Student Union	-	\$ -	\$ -
Total Student Wages		254,340	\$ 2,533,045	\$ 9.96



University Student Union
California State University Northridge
2014-2015 Budget Proposal Summary

Consolidated

All Departments

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
400120	Sales - Taxable	\$ 25,503	\$ 28,400	\$ 2,897	11.4%
405440	Rental Income - Equipment	\$ 49,524	\$ 21,500	\$ (28,024)	-56.6%
405450	Rental Income - Facility	\$ 631,865	\$ 687,200	\$ 55,335	8.8%
405460	Rental Income - Lockers	\$ 19,530	\$ 21,830	\$ 2,300	11.8%
405470	Rental Income - Towels	\$ 9,861	\$ 9,780	\$ (81)	-0.8%
410100	Program Income	\$ 27,100	\$ 30,010	\$ 2,910	10.7%
410110	Fitness Program Income	\$ 21,267	\$ 45,651	\$ 24,384	114.7%
410115	Personal Training Program Income	\$ 52,000	\$ 58,380	\$ 6,380	12.3%
410120	Summer & Sports Camp Income	\$ 429,648	\$ 455,539	\$ 25,891	6.0%
410130	Intramurals Income	\$ 15,200	\$ 16,260	\$ 1,060	7.0%
410310	Membership Income	\$ 300,626	\$ 378,800	\$ 78,174	26.0%
410320	Guest Pass Income	\$ 44,881	\$ 47,830	\$ 2,949	6.6%
410600	Miscellaneous Income	\$ 2,500	\$ 3,000	\$ 500	20.0%
410700	Student Body Fee Income	\$ 10,884,854	\$ 11,177,771	\$ 292,917	2.7%
411440	Pool Pass Fee	\$ 3,200	\$ 3,110	\$ (90)	-2.8%
421200	Grant Revenue	\$ 64,463	\$ -	\$ (64,463)	-100.0%
421300	Indirect Cost Recovery	\$ 45,182	\$ 56,359	\$ 11,177	24.7%
421400	Equipment Recovery Income	\$ 469	\$ 380	\$ (89)	-19.0%
470310	Interest Income Bank	\$ 541	\$ 740	\$ 199	36.8%
485120	Commission Income	\$ 136,500	\$ 150,500	\$ 14,000	10.3%
486120	Other Income - Taxable	\$ 5,000	\$ 5,000	\$ -	0.0%
486600	Rental Income - Non Operating	\$ 10,000	\$ 10,000	\$ -	0.0%
Total Revenue		\$ 12,779,714	\$ 13,208,040	\$ 428,326	3.4%

EXPENSES					
503100	Cost of Sales - Non Food	\$ 19,133	\$ 26,000	\$ 6,867	35.9%
601100	Staff Salaries	\$ 3,225,403	\$ 3,571,680	\$ 346,277	10.7%
601120	Hourly	\$ 148,178	\$ 112,226	\$ (35,952)	-24.3%
601130	Student Wages	\$ 2,553,961	\$ 2,553,045	\$ (916)	0.0%
602000	Benefits	\$ 500	\$ 500	\$ -	0.0%
602110	Payroll Taxes	\$ 390,086	\$ 391,642	\$ 1,556	0.4%
602210	Workers Compensation	\$ 81,453	\$ 83,623	\$ 2,170	2.7%
602220	Unemployment Insurance	\$ 26,278	\$ 36,310	\$ 10,032	38.2%
602310	Insurance Benefits	\$ 542,046	\$ 602,762	\$ 60,717	11.2%
602320	Retirement	\$ 244,169	\$ 291,729	\$ 47,560	19.5%
602410	Vacation	\$ 8,679	\$ 30,000	\$ 21,321	245.7%
602420	Post Employment Insurance	\$ 125,213	\$ 125,212	\$ (1)	0.0%
602510	Staff Enrichment Reimbursement	\$ 19,802	\$ 32,716	\$ 12,914	65.2%
620100	Office Supplies	\$ 48,961	\$ 45,025	\$ (3,936)	-8.0%
620110	Computer Supplies	\$ 98,506	\$ 95,547	\$ (2,958)	-3.0%
620120	Software Purchases	\$ 10,285	\$ 8,034	\$ (2,251)	-21.9%
620200	Program Costs	\$ 610,645	\$ 690,609	\$ 79,964	13.1%
620210	Operational Supplies	\$ 34,487	\$ 34,959	\$ 472	1.4%
620220	Operational Supplies - Employee Uniforms	\$ 22,706	\$ 21,632	\$ (1,074)	-4.7%
620230	Operational Supplies - Towels & Laundry	\$ 2,526	\$ 2,526	\$ -	0.0%



University Student Union
California State University Northridge
2014-2015 Budget Proposal Summary

Consolidated

All Departments

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
623100	Insurance	\$ 101,218	\$ 103,909	\$ 2,691	2.7%
623210	Printing and Photocopy	\$ 500	\$ 500	\$ -	0.0%
623310	Postage	\$ 3,250	\$ 3,520	\$ 270	8.3%
623410	Equipment Lease	\$ 38,472	\$ 38,472	\$ -	0.0%
623420	Equipment Rental	\$ 5,175	\$ 5,183	\$ 8	0.2%
623510	Hospitality	\$ 2,735	\$ 1,850	\$ (885)	-32.4%
623520	Program Food Costs	\$ 69,201	\$ 73,890	\$ 4,689	6.8%
623610	Dues	\$ 12,215	\$ 13,609	\$ 1,394	11.4%
623620	Subscriptions	\$ 8,750	\$ 11,381	\$ 2,631	30.1%
623625	Book Purchases	\$ 425	\$ 800	\$ 375	88.2%
623650	Recruitment Expense	\$ 7,025	\$ 9,645	\$ 2,620	37.3%
623910	Advertising	\$ 28,954	\$ 34,296	\$ 5,342	18.4%
623920	Marketing	\$ 70,464	\$ 70,289	\$ (176)	-0.2%
625100	Professional Services	\$ 37,694	\$ 59,655	\$ 21,961	58.3%
625200	Contract Services	\$ 138,271	\$ 140,067	\$ 1,796	1.3%
625300	Legal Services	\$ 14,375	\$ 18,000	\$ 3,625	25.2%
625310	Audit Services	\$ 17,850	\$ 23,500	\$ 5,650	31.7%
625350	Computer Systems Support	\$ 88,242	\$ 107,119	\$ 18,878	21.4%
625400	Personnel Services	\$ 13,266	\$ 19,050	\$ 5,784	43.6%
625410	Training-Development Svcs	\$ 62,966	\$ 62,398	\$ (568)	-0.9%
625420	Payroll Services	\$ 66,612	\$ 74,798	\$ 8,186	12.3%
625500	Interpreter - Access Services	\$ 12,671	\$ 12,271	\$ (400)	-3.2%
625510	Parking	\$ 3,346	\$ 3,600	\$ 254	7.6%
625520	Security	\$ 3,000	\$ 2,000	\$ (1,000)	-33.3%
625710	Subcontractor Svcs-University	\$ 56,025	\$ 58,875	\$ 2,850	5.1%
630100	Travel	\$ 124,004	\$ 120,902	\$ (3,102)	-2.5%
630400	Seminar-Conference Fee	\$ 70,077	\$ 72,849	\$ 2,772	4.0%
640100	Telephones	\$ 56,337	\$ 64,720	\$ 8,383	14.9%
640200	Electricity	\$ 648,503	\$ 583,838	\$ (64,666)	-10.0%
640300	Gas	\$ 148,713	\$ 145,090	\$ (3,623)	-2.4%
640400	Water	\$ 61,822	\$ 55,151	\$ (6,671)	-10.8%
650110	Building Supplies	\$ 117,183	\$ 124,483	\$ 7,300	6.2%
650210	Custodial Services	\$ 601,541	\$ 528,795	\$ (72,746)	-12.1%
650230	Sanitation Services	\$ 30,853	\$ 19,605	\$ (11,248)	-36.5%
650300	Vehicle Repair	\$ 1,000	\$ -	\$ (1,000)	-100.0%
650400	Equip - Facility R and M	\$ 166,446	\$ 134,249	\$ (32,197)	-19.3%
650410	R & M - General Equipment	\$ 320	\$ -	\$ (320)	-100.0%
650420	R & M - Sports Equipment	\$ 53,132	\$ 56,532	\$ 3,400	6.4%
650430	R & M - Outdoor Pools	\$ 52,858	\$ 46,808	\$ (6,050)	-11.4%
650440	R & M - Outdoor Field	\$ 2,000	\$ 500	\$ (1,500)	-75.0%
660130	Licensing Fees	\$ 4,351	\$ 3,310	\$ (1,041)	-23.9%
660210	Bank Charges	\$ 8,364	\$ 9,094	\$ 730	8.7%
660220	Merchant Charges	\$ 32,404	\$ 25,445	\$ (6,959)	-21.5%
660420	University Dept Support	\$ 4,950	\$ -	\$ (4,950)	-100.0%
660520	Taxes & Licenses	\$ 260	\$ 260	\$ -	0.0%
660910	Admin Contingency	\$ 286,120	\$ 560,559	\$ 274,439	95.9%
660940	Operating Reserves	\$ 100,000	\$ 463,000	\$ 363,000	363.0%
680210	Scholarships	\$ 42,440	\$ 42,488	\$ 48	0.1%
680220	Tuition-Books	\$ 16,158	\$ 15,572	\$ (586)	-3.6%
720100	Expendable Equipment	\$ 8,438	\$ 12,169	\$ 3,731	44.2%
720110	Expendable Sports Equipment	\$ 21,336	\$ 21,282	\$ (54)	-0.3%
720120	Expendable Computer & Peripherals	\$ 32,010	\$ 35,085	\$ 3,075	9.6%



University Student Union
California State University Northridge
2014-2015 Budget Proposal Summary

Consolidated

All Departments

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
720130	Expendable Furniture & Fixtures	\$ 22,907	\$ 56,692	\$ 33,785	147.5%
750120	Amort-Software	\$ 5,733	\$ 28,842	\$ 23,108	403.1%
750210	Depr-Furniture and Fixtures	\$ 58,662	\$ 52,631	\$ (6,031)	-10.3%
750220	Depr-Equipment	\$ 58,161	\$ 63,994	\$ 5,834	10.0%
750230	Depr-Computers-Peripherals	\$ 129,375	\$ 101,902	\$ (27,472)	-21.2%
750320	Depr-Leasehold Improvements	\$ 63,324	\$ 57,737	\$ (5,587)	-8.8%
	Total Expenses	\$ 12,105,500	\$ 13,208,040	\$ 1,102,539	9.1%

Net Financial Activity	\$ 674,213	\$ 0	\$ (674,213)	
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

MARKETING & PROGRAMS

DEPARTMENT:

31010 Games Room

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
405450	Rental Income - Facility	\$ 2,100	\$ 2,200	\$ 100	4.8%
405470	Rental Income - Towels			\$ -	-
410100	Program Income	\$ 12,100	\$ 12,800	\$ 700	5.8%
	Total Revenue	\$ 14,200	\$ 15,000	\$ 800	5.6%

EXPENSES					
601100	Staff Salaries	\$ 17,044	\$ 17,272	\$ 228	1.3%
601130	Student Wages	\$ 17,992	\$ 20,196	\$ 2,204	12.2%
602110	Payroll Taxes	\$ 2,728	\$ 2,784	\$ 56	2.0%
602210	Workers Compensation	\$ 2,223	\$ 1,113	\$ (1,110)	-49.9%
602220	Unemployment Insurance	\$ 166	\$ 483	\$ 317	191.2%
602310	Insurance Benefits	\$ 3,440	\$ 3,533	\$ 93	2.7%
602320	Retirement	\$ 1,076	\$ 1,900	\$ 824	76.6%
602410	Vacation	\$ 106	\$ 145	\$ 39	37.0%
602420	Post Employment Insurance	\$ 626	\$ 596	\$ (30)	-4.8%
620200	Program Costs	\$ 28,661	\$ 35,940	\$ 7,279	25.4%
620210	Operational Supplies	\$ 2,000	\$ 2,000	\$ -	0.0%
660910	Admin Contingency	\$ 7,000	\$ 7,000	\$ -	0.0%
	Total Expenses	\$ 83,062	\$ 92,962	\$ 9,900	11.9%

Net Financial Activity	\$ (68,862)	\$ (77,962)	\$ (9,100)	13.2%
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

MARKETING & PROGRAMS

DEPARTMENT:

31020 Pride Center

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
421200	Grant Revenue	\$ 24,463		\$ (24,463)	-100.0%
	Total Revenue	\$ 24,463	\$ -	\$ (24,463)	-100.0%

EXPENSES					
601100	Staff Salaries	\$ 45,726	\$ 43,576	\$ (2,150)	-4.7%
601130	Student Wages	\$ 55,209	\$ 61,426	\$ 6,217	11.3%
602110	Payroll Taxes	\$ 6,099	\$ 5,680	\$ (419)	-6.9%
602210	Workers Compensation	\$ 2,021	\$ 1,490	\$ (531)	-26.3%
602220	Unemployment Insurance	\$ 446	\$ 647	\$ 201	45.1%
602310	Insurance Benefits	\$ 5,656	\$ 5,789	\$ 133	2.4%
602320	Retirement	\$ 2,648	\$ 4,793	\$ 2,145	81.0%
602410	Vacation	\$ 1,196	\$ 484	\$ (712)	-59.5%
602420	Post Employment Insurance	\$ 2,087	\$ 1,987	\$ (100)	-4.8%
620100	Office Supplies	\$ 50	\$ 50	\$ -	0.0%
620200	Program Costs	\$ 8,390	\$ 9,990	\$ 1,600	19.1%
620220	Operational Supplies - Employee Uniforms	\$ 500	\$ 900	\$ 400	80.0%
623510	Hospitality	\$ 500	\$ 400	\$ (100)	-20.0%
623610	Dues	\$ 175	\$ 175	\$ -	0.0%
623620	Subscriptions	\$ 150	\$ 150	\$ -	0.0%
623625	Book Purchases	\$ 300	\$ 300	\$ -	0.0%
625410	Training-Development Svcs	\$ 350	\$ 700	\$ 350	100.0%
630100	Travel	\$ 2,670	\$ 2,797	\$ 127	4.8%
630400	Seminar-Conference Fee	\$ 1,020	\$ 1,010	\$ (10)	-1.0%
	Total Expenses	\$ 135,193	\$ 142,345	\$ 7,152	5.3%

Net Financial Activity	\$ (110,730)	\$ (142,345)	\$ (31,615)	28.6%
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

MARKETING & PROGRAMS

DEPARTMENT:

31030 Veterans Resource Center

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
421200	Grant Revenue	\$ 40,000		\$ (40,000)	-100.0%
	Total Revenue	\$ 40,000	\$ -	\$ (40,000)	-100.0%

EXPENSES					
601100	Staff Salaries	\$ 34,558	\$ 43,000	\$ 8,442	24.4%
601130	Student Wages	\$ 58,294	\$ 63,840	\$ 5,546	9.5%
602110	Payroll Taxes	\$ 2,858	\$ 4,368	\$ 1,510	52.8%
602210	Workers Compensation	\$ 2,021	\$ 1,516	\$ (505)	-25.0%
602220	Unemployment Insurance	\$ 334	\$ 658	\$ 324	97.1%
602310	Insurance Benefits	\$ 5,673	\$ 5,777	\$ 104	1.8%
602320	Retirement		\$ 2,150	\$ 2,150	-
602410	Vacation	\$ 636	\$ 484	\$ (152)	-23.9%
602420	Post Employment Insurance	\$ 2,087	\$ 1,987	\$ (100)	-4.8%
620200	Program Costs	\$ 7,080	\$ 8,650	\$ 1,570	22.2%
620220	Operational Supplies - Employee Uniforms	\$ 440	\$ 720	\$ 280	63.6%
623510	Hospitality	\$ 350	\$ 350	\$ -	0.0%
623610	Dues	\$ 235	\$ 35	\$ (200)	-85.1%
623620	Subscriptions	\$ 265	\$ 265	\$ -	0.0%
625410	Training-Development Svcs	\$ 500	\$ 500	\$ -	0.0%
630100	Travel	\$ 975	\$ 1,257	\$ 282	28.9%
630400	Seminar-Conference Fee	\$ 700	\$ 700	\$ -	0.0%
720130	Expendable Furniture & Fixtures	\$ 5,670	\$ -	\$ (5,670)	-100.0%
	Total Expenses	\$ 122,676	\$ 136,259	\$ 13,583	11.1%

Net Financial Activity	\$ (82,676)	\$ (136,259)	\$ (53,583)	39.3%
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

Consolidated

All Departments - SRC

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
400110	Sales - Non Taxable	\$ -	\$ -	\$ -	-
400120	Sales - Taxable	\$ 25,503.00	\$ 28,400.00	\$ 2,897	11.4%
400210	Sales - Brunch	\$ -	\$ -	\$ -	-
400899	Member Discounts	\$ -	\$ -	\$ -	-
405440	Rental Income - Equipment	\$ -	\$ -	\$ -	-
405450	Rental Income - Facility	\$ 1,200.00	\$ -	\$ (1,200)	-100.0%
405460	Rental Income - Lockers	\$ 19,530.00	\$ 21,830.00	\$ 2,300	11.8%
405470	Rental Income - Towels	\$ 9,861.00	\$ 9,780.00	\$ (81)	-0.8%
410100	Program Income	\$ -	\$ -	\$ -	-
410110	Fitness Program Income	\$ 21,267.00	\$ 45,651.00	\$ 24,384	114.7%
410115	Personal Training Program Income	\$ 52,000.00	\$ 58,380.00	\$ 6,380	12.3%
410120	Summer & Sports Camp Income	\$ -	\$ -	\$ -	-
410130	Intramurals Income	\$ 15,200.00	\$ 16,260.00	\$ 1,060	7.0%
410310	Membership Income	\$ 300,626.00	\$ 378,800.00	\$ 78,174	26.0%
410320	Guest Pass Income	\$ 44,881.00	\$ 47,830.00	\$ 2,949	6.6%
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	\$ 3,200.00	\$ 3,110.00	\$ (90)	-2.8%
421200	Grant Revenue	\$ -	\$ -	\$ -	-
421300	Indirect Cost Recovery	\$ -	\$ 370.00	\$ 370	-
421400	Equipment Recovery Income	\$ 469.00	\$ 380.00	\$ (89)	-19.0%
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	\$ 493,737	\$ 610,791	\$ 117,054	23.7%



University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

Consolidated

All Departments - SRC

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
EXPENSES					
503100	Cost of Sales - Non Food	\$ 19,133	\$ 26,000	\$ 6,867	35.9%
601100	Staff Salaries	\$ 416,114	\$ 415,662	\$ (452)	-0.1%
601120	Hourly	\$ 108,562	\$ 112,226	\$ 3,664	3.4%
601130	Student Wages	\$ 1,050,082	\$ 1,136,270	\$ 86,188	8.2%
602110	Payroll Taxes	\$ 93,688	\$ 95,212	\$ 1,524	1.6%
602210	Workers Compensation	\$ 39,213	\$ 23,615	\$ (15,598)	-39.8%
602220	Unemployment Insurance	\$ 6,851	\$ 10,254	\$ 3,403	49.7%
602310	Insurance Benefits	\$ 62,500	\$ 76,380	\$ 13,880	22.2%
602320	Retirement	\$ 25,684	\$ 37,269	\$ 11,585	45.1%
602410	Vacation	\$ 3,371	\$ 4,356	\$ 985	29.2%
602420	Post Employment Insurance	\$ 18,782	\$ 17,887	\$ (894)	-4.8%
620100	Office Supplies	\$ 1,627	\$ 1,440	\$ (187)	-11.5%
620120	Software Purchases	\$ 5,091	\$ -	\$ (5,091)	-100.0%
620200	Program Costs	\$ 31,478	\$ 48,912	\$ 17,434	55.4%
620210	Operational Supplies	\$ 21,425	\$ 22,626	\$ 1,201	5.6%
620220	Operational Supplies - Employee Uniforms	\$ 11,877	\$ 8,722	\$ (3,155)	-26.6%
620230	Operational Supplies - Towels & Laundry	\$ 2,526	\$ 2,526	\$ -	0.0%
623100	Insurance	\$ 55,065	\$ 56,529	\$ 1,464	2.7%
623510	Hospitality	\$ 1,185	\$ 200	\$ (985)	-83.1%
623610	Dues	\$ 1,503	\$ 3,328	\$ 1,825	121.4%
625200	Contract Services	\$ 358	\$ -	\$ (358)	-100.0%
625350	Computer Systems Support	\$ 19,008	\$ 21,741	\$ 2,733	14.4%
625410	Training-Development Svcs	\$ 12,847	\$ 11,873	\$ (974)	-7.6%
625500	Interpreter - Access Services	\$ 1,046	\$ 2,760	\$ 1,714	163.9%
625510	Parking	\$ 766	\$ -	\$ (766)	-100.0%
630100	Travel	\$ 34,747	\$ 29,322	\$ (5,425)	-15.6%
630400	Seminar-Conference Fee	\$ 12,333	\$ 11,339	\$ (994)	-8.1%
650400	Equip - Facility R and M	\$ 6,435	\$ 6,050	\$ (385)	-6.0%
650410	R & M - General Equipment	\$ 320	\$ -	\$ (320)	-100.0%
650420	R & M - Sports Equipment	\$ 1,132	\$ 5,532	\$ 4,400	388.7%
650430	R & M - Outdoor Pools	\$ 2,110	\$ 3,070	\$ 960	45.5%
650440	R & M - Outdoor Field	\$ 500	\$ 500	\$ -	0.0%
660220	Merchant Charges	\$ 11,510	\$ 10,354	\$ (1,156)	-10.0%
660910	Admin Contingency	\$ 17,000	\$ 20,687	\$ 3,687	21.7%
680220	Tuition-Books	\$ 8,372	\$ 15,572	\$ 7,200	86.0%
720110	Expendable Sports Equipment	\$ 21,336	\$ 21,282	\$ (54)	-0.3%
	Total Expenses	\$ 2,125,575	\$ 2,259,496	\$ 133,921	6.3%

Net Financial Activity	\$ (1,631,838)	\$ (1,648,705)	\$ (16,867)	1.0%
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

MARKETING & PROGRAMS

DEPARTMENT:

31070 SRC-Administration

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
	Total Revenue	\$ -	\$ -	\$ -	-

EXPENSES					
601100	Staff Salaries	\$ 121,223	\$ 115,523	\$ (5,700)	-4.7%
601130	Student Wages	\$ 4,541	\$ 6,523	\$ 1,982	43.7%
602110	Payroll Taxes	\$ 11,187	\$ 9,296	\$ (1,891)	-16.9%
602210	Workers Compensation	\$ 606	\$ 1,732	\$ 1,125	185.6%
602220	Unemployment Insurance	\$ 582	\$ 752	\$ 170	29.3%
602310	Insurance Benefits	\$ 5,820	\$ 6,015	\$ 195	3.4%
602320	Retirement	\$ 12,697	\$ 12,708	\$ 11	0.1%
602410	Vacation	\$ 502	\$ 968	\$ 466	92.7%
602420	Post Employment Insurance	\$ 4,174	\$ 3,975	\$ (199)	-4.8%
620100	Office Supplies	\$ 200	\$ 200	\$ -	0.0%
620220	Operational Supplies - Employee Uniforms	\$ 500	\$ 500	\$ -	0.0%
623100	Insurance	\$ 55,065	\$ 56,529	\$ 1,464	2.7%
623510	Hospitality	\$ 1,185	\$ 200	\$ (985)	-83.1%
623610	Dues	\$ 1,366	\$ 2,607	\$ 1,241	90.8%
625410	Training-Development Svcs	\$ 321	\$ 700	\$ 379	118.1%
625510	Parking	\$ 190		\$ (190)	-100.0%
630100	Travel	\$ 31,640	\$ 25,347	\$ (6,293)	-19.9%
630400	Seminar-Conference Fee	\$ 10,595	\$ 9,474	\$ (1,121)	-10.6%
660910	Admin Contingency	\$ 17,000		\$ (17,000)	-100.0%
	Total Expenses	\$ 279,394	\$ 253,049	\$ (26,345)	-9.4%

Net Financial Activity	\$ (279,394)	\$ (253,049)	\$ 26,345	-10.4%
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

MARKETING & PROGRAMS

DEPARTMENT:

31071 SRC - Facilities

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
	Total Revenue	\$ -	\$ -	\$ -	-

EXPENSES					
601100	Staff Salaries	\$ 63,995	\$ 52,697	\$ (11,299)	-17.7%
601120	Hourly	\$ 242		\$ (242)	-100.0%
601130	Student Wages	\$ 177,913	\$ 169,467	\$ (8,447)	-4.7%
602110	Payroll Taxes	\$ 13,948	\$ 11,301	\$ (2,647)	-19.0%
602210	Workers Compensation	\$ 3,638	\$ 3,153	\$ (485)	-13.3%
602220	Unemployment Insurance	\$ 1,044	\$ 1,369	\$ 325	31.1%
602310	Insurance Benefits	\$ 11,666	\$ 17,662	\$ 5,996	51.4%
602320	Retirement	\$ 3,202	\$ 5,797	\$ 2,595	81.0%
602410	Vacation	\$ 610	\$ 484	\$ (126)	-20.7%
602420	Post Employment Insurance	\$ 4,174	\$ 1,987	\$ (2,187)	-52.4%
620100	Office Supplies	\$ 400	\$ 200	\$ (200)	-50.0%
620200	Program Costs	\$ 2,940	\$ 8,740	\$ 5,800	197.3%
620210	Operational Supplies	\$ 6,750	\$ 7,000	\$ 250	3.7%
620220	Operational Supplies - Employee Uniforms	\$ 1,630	\$ 1,630	\$ -	0.0%
620230	Operational Supplies - Towels & Laundry	\$ 2,526	\$ 2,526	\$ -	0.0%
625410	Training-Development Svcs	\$ 200	\$ 200	\$ -	0.0%
630100	Travel	\$ 170	\$ 177	\$ 7	4.1%
630400	Seminar-Conference Fee	\$ 250	\$ 250	\$ -	0.0%
650400	Equip - Facility R and M	\$ 6,050	\$ 6,050	\$ -	0.0%
650420	R & M - Sports Equipment	\$ 1,132	\$ 5,532	\$ 4,400	388.7%
650440	R & M - Outdoor Field	\$ 500	\$ 500	\$ -	0.0%
660910	Admin Contingency	\$ -	\$ 9,807	\$ 9,807	-
	Total Expenses	\$ 302,981	\$ 306,528	\$ 3,547	1.2%

Net Financial Activity	\$ (302,981)	\$ (306,528)	\$ (3,547)	1.2%
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

MARKETING & PROGRAMS

DEPARTMENT:

31072 SRC - Intramurals

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
405450	Rental Income - Facility	\$ 1,000		\$ (1,000)	-100.0%
410130	Intramurals Income	\$ 15,200	\$ 16,260	\$ 1,060	7.0%
421300	Indirect Cost Recovery		\$ 370	\$ 370	-
	Total Revenue	\$ 16,200	\$ 16,630	\$ 430	2.7%

EXPENSES					
601100	Staff Salaries	\$ 43,576	\$ 43,576	\$ (0)	0.0%
601130	Student Wages	\$ 105,208	\$ 118,432	\$ 13,224	12.6%
602110	Payroll Taxes	\$ 9,146	\$ 9,705	\$ 559	6.1%
602210	Workers Compensation	\$ 6,468	\$ 2,299	\$ (4,169)	-64.5%
602220	Unemployment Insurance	\$ 636	\$ 998	\$ 363	57.0%
602310	Insurance Benefits	\$ 5,690	\$ 5,789	\$ 99	1.7%
602320	Retirement	\$ -	\$ 2,179	\$ 2,179	-
602410	Vacation	\$ 866	\$ 484	\$ (382)	-44.1%
602420	Post Employment Insurance	\$ 2,087	\$ 1,987	\$ (99)	-4.7%
620100	Office Supplies	\$ 400	\$ 200	\$ (200)	-50.0%
620200	Program Costs	\$ 10,644	\$ 3,970	\$ (6,674)	-62.7%
620210	Operational Supplies	\$ 1,830	\$ 2,020	\$ 190	10.4%
620220	Operational Supplies - Employee Uniforms	\$ 1,311	\$ 923	\$ (388)	-29.6%
625200	Contract Services	\$ 358	\$ -	\$ (358)	-100.0%
625410	Training-Development Svcs	\$ 300	\$ 50	\$ (250)	-83.3%
625500	Interpreter - Access Services	\$ 700		\$ (700)	-100.0%
630100	Travel	\$ 2,073	\$ 2,455	\$ 382	18.4%
630400	Seminar-Conference Fee	\$ 250	\$ 250	\$ -	0.0%
650410	R & M - General Equipment	\$ 160		\$ (160)	-100.0%
660910	Admin Contingency	\$ -	\$ 10,880	\$ 10,880	-
680220	Tuition-Books	\$ 7,786	\$ 7,786	\$ -	0.0%
	Total Expenses	\$ 199,488	\$ 213,984	\$ 14,496	7.3%

Net Financial Activity	\$ (183,288)	\$ (197,354)	\$ (14,066)	7.7%
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

MARKETING & PROGRAMS

DEPARTMENT:

31073 SRC - Fitness & Wellness

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
410110	Fitness Program Income			\$ -	-
410115	Personal Training Program Income	\$ 52,000	\$ 58,380	\$ 6,380	12.3%
	Total Revenue	\$ 52,000	\$ 58,380	\$ 6,380	12.3%

EXPENSES					
601100	Staff Salaries	\$ 100,808	\$ 54,541	\$ (46,267)	-45.9%
601120	Hourly	\$ 91,350		\$ (91,350)	-100.0%
601130	Student Wages	\$ 298,413	\$ 312,776	\$ 14,363	4.8%
602110	Payroll Taxes	\$ 33,247	\$ 22,376	\$ (10,871)	-32.7%
602210	Workers Compensation	\$ 15,564	\$ 5,212	\$ (10,352)	-66.5%
602220	Unemployment Insurance	\$ 2,242	\$ 2,263	\$ 21	0.9%
602310	Insurance Benefits	\$ 23,031	\$ 17,745	\$ (5,286)	-23.0%
602320	Retirement	\$ 7,115	\$ 6,000	\$ (1,115)	-15.7%
602410	Vacation	\$ 290	\$ 484	\$ 194	66.9%
602420	Post Employment Insurance	\$ 4,174	\$ 1,987	\$ (2,187)	-52.4%
620100	Office Supplies	\$ 227	\$ 340	\$ 113	49.8%
620120	Software Purchases	\$ 5,091		\$ (5,091)	-100.0%
620200	Program Costs	\$ 6,300	\$ 3,077	\$ (3,223)	-51.2%
620210	Operational Supplies	\$ 12,092	\$ 10,503	\$ (1,589)	-13.1%
620220	Operational Supplies - Employee Uniforms	\$ 4,441	\$ 1,648	\$ (2,793)	-62.9%
623610	Dues	\$ 137	\$ 344	\$ 207	151.1%
625410	Training-Development Svcs	\$ 1,954	\$ 200	\$ (1,754)	-89.8%
625500	Interpreter - Access Services	\$ 346		\$ (346)	-100.0%
625510	Parking	\$ 576		\$ (576)	-100.0%
630100	Travel	\$ 577	\$ 350	\$ (227)	-39.3%
630400	Seminar-Conference Fee	\$ 738	\$ 365	\$ (373)	-50.5%
650400	Equip - Facility R and M	\$ 385		\$ (385)	-100.0%
680220	Tuition-Books	\$ 586	\$ 7,786	\$ 7,200	1228.7%
720110	Expendable Sports Equipment	\$ 14,470	\$ 5,111	\$ (9,359)	-64.7%
	Total Expenses	\$ 624,154	\$ 453,109	\$ (171,045)	-27.4%

Net Financial Activity	\$ (572,154)	\$ (394,729)	\$ 177,425	-31.0%
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

MARKETING & PROGRAMS

DEPARTMENT:

31074 SRC - Membership Services

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
400120	Sales - Taxable	\$ 25,503	\$ 28,400	\$ 2,897	11.4%
405460	Rental Income - Lockers	\$ 19,530	\$ 21,830	\$ 2,300	11.8%
405470	Rental Income - Towels	\$ 9,861	\$ 9,780	\$ (81)	-0.8%
410310	Membership Income	\$ 300,626	\$ 378,800	\$ 78,174	26.0%
410320	Guest Pass Income	\$ 44,881	\$ 47,830	\$ 2,949	6.6%
421400	Equipment Recovery Income	\$ 469	\$ 380	\$ (89)	-19.0%
	Total Revenue	\$ 400,870	\$ 487,020	\$ 86,150	21.5%

EXPENSES					
503100	Cost of Sales - Non Food	\$ 19,133	\$ 26,000	\$ 6,867	35.9%
601100	Staff Salaries	\$ 45,511	\$ 52,000	\$ 6,489	14.3%
601120	Hourly	\$ 970	\$ -	\$ (970)	-100.0%
601130	Student Wages	\$ 225,304	\$ 223,482	\$ (1,822)	-0.8%
602110	Payroll Taxes	\$ 12,432	\$ 11,800	\$ (632)	-5.1%
602210	Workers Compensation	\$ 7,277	\$ 3,909	\$ (3,367)	-46.3%
602220	Unemployment Insurance	\$ 1,182	\$ 1,697	\$ 516	43.7%
602310	Insurance Benefits	\$ 5,673	\$ 5,800	\$ 127	2.2%
602320	Retirement	\$ 2,670	\$ 5,720	\$ 3,050	114.2%
602410	Vacation	\$ 1,102	\$ 484	\$ (618)	-56.1%
602420	Post Employment Insurance	\$ 2,087	\$ 1,987	\$ (99)	-4.7%
620100	Office Supplies	\$ 300	\$ 100	\$ (200)	-66.7%
620200	Program Costs	\$ 736	\$ 2,000	\$ 1,264	171.7%
620210	Operational Supplies	\$ 208	\$ 1,300	\$ 1,092	525.0%
620220	Operational Supplies - Employee Uniforms	\$ 1,040	\$ 1,040	\$ -	0.0%
625350	Computer Systems Support	\$ 19,008	\$ 19,008	\$ -	0.0%
625410	Training-Development Svcs	\$ 752	\$ 1,100	\$ 348	46.3%
630100	Travel	\$ 117	\$ 227	\$ 110	94.0%
630400	Seminar-Conference Fee	\$ 250	\$ 250	\$ -	0.0%
650410	R & M - General Equipment	\$ 160		\$ (160)	-100.0%
660220	Merchant Charges	\$ 11,510	\$ 10,354	\$ (1,156)	-10.0%
720110	Expendable Sports Equipment	\$ 6,726	\$ 6,950	\$ 224	3.3%
	Total Expenses	\$ 364,146	\$ 375,209	\$ 11,063	3.0%

Net Financial Activity	\$ 36,724	\$ 111,811	\$ 75,087	204.5%
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

MARKETING & PROGRAMS

DEPARTMENT:

31075 SRC - Aquatics

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
405450	Rental Income - Facility	\$ 200	\$ -	\$ (200)	-100.0%
410110	Fitness Program Income	\$ 21,267	\$ 38,582	\$ 17,315	81.4%
411440	Pool Pass Fee	\$ 3,200	\$ 3,110	\$ (90)	-2.8%
	Total Revenue	\$ 24,667	\$ 41,692	\$ 17,025	69.0%

EXPENSES					
601100	Staff Salaries	\$ 41,000	\$ 43,000	\$ 2,000	4.9%
601120	Hourly	\$ 16,000	\$ 21,094	\$ 5,094	31.8%
601130	Student Wages	\$ 238,703	\$ 242,718	\$ 4,015	1.7%
602110	Payroll Taxes	\$ 13,728	\$ 15,947	\$ 2,219	16.2%
602210	Workers Compensation	\$ 5,660	\$ 4,354	\$ (1,306)	-23.1%
602220	Unemployment Insurance	\$ 1,166	\$ 1,890	\$ 725	62.2%
602310	Insurance Benefits	\$ 10,620	\$ 11,866	\$ 1,246	11.7%
602320	Retirement	\$ 0	\$ 2,150	\$ 2,150	0.0%
602410	Vacation	\$ 0	\$ 484	\$ 484	0.0%
602420	Post Employment Insurance	\$ 2,087	\$ 1,987	\$ (99)	-4.7%
620100	Office Supplies	\$ 100	\$ 200	\$ 100	100.0%
620200	Program Costs	\$ 10,858	\$ 27,355	\$ 16,497	151.9%
620210	Operational Supplies	\$ 545	\$ 585	\$ 40	7.3%
620220	Operational Supplies - Employee Uniforms	\$ 2,955	\$ 2,210	\$ (745)	-25.2%
625410	Training-Development Svcs	\$ 9,320	\$ 8,090	\$ (1,230)	-13.2%
625500	Interpreter - Access Services		\$ 2,760	\$ 2,760	-
630100	Travel	\$ 170	\$ 381	\$ 211	124.1%
630400	Seminar-Conference Fee	\$ 250	\$ 250	\$ -	0.0%
650430	R & M - Outdoor Pools	\$ 2,110	\$ 3,070	\$ 960	45.5%
720110	Expendable Sports Equipment	\$ 140	\$ 500	\$ 360	257.1%
	Total Expenses	\$ 355,411	\$ 390,891	\$ 35,480	10.0%

Net Financial Activity	\$ (330,744)	\$ (349,199)	\$ (18,455)	5.6%
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

MARKETING & PROGRAMS

DEPARTMENT:

31076 SRC - Wellness Center

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
	Total Revenue	\$ -	\$ -	\$ -	-

EXPENSES					
601100	Staff Salaries		\$ 10,749	\$ 10,749	-
602110	Payroll Taxes		\$ 822	\$ 822	-
602210	Workers Compensation		\$ 153	\$ 153	-
602220	Unemployment Insurance		\$ 66	\$ 66	-
602310	Insurance Benefits		\$ 5,714	\$ 5,714	-
602320	Retirement		\$ 538	\$ 538	-
602410	Vacation		\$ 484	\$ 484	-
602420	Post Employment Insurance		\$ 1,987	\$ 1,987	-
620100	Office Supplies		\$ 50	\$ 50	-
630100	Travel		\$ 112	\$ 112	-
630400	Seminar-Conference Fee		\$ 250	\$ 250	-
	Total Expenses	\$ -	\$ 20,925	\$ 20,925	-

Net Financial Activity	\$ -	\$ (20,925)	\$ (20,925)	-
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

MARKETING & PROGRAMS

DEPARTMENT:

31077 SRC Fitness Programs

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
410110	Fitness Program Income		\$ 7,069	\$ 7,069	-
	Total Revenue	\$ -	\$ 7,069	\$ 7,069	-

EXPENSES					
601100	Staff Salaries		\$ 43,576	\$ 43,576	-
601120	Hourly		\$ 91,132	\$ 91,132	-
601130	Student Wages		\$ 62,872	\$ 62,872	-
602110	Payroll Taxes		\$ 13,964	\$ 13,964	-
602210	Workers Compensation		\$ 2,804	\$ 2,804	-
602220	Unemployment Insurance		\$ 1,217	\$ 1,217	-
602310	Insurance Benefits		\$ 5,789	\$ 5,789	-
602320	Retirement		\$ 2,179	\$ 2,179	-
602410	Vacation		\$ 484	\$ 484	-
602420	Post Employment Insurance		\$ 1,987	\$ 1,987	-
620100	Office Supplies		\$ 150	\$ 150	-
620200	Program Costs		\$ 3,770	\$ 3,770	-
620210	Operational Supplies		\$ 1,218	\$ 1,218	-
620220	Operational Supplies - Employee Uniforms		\$ 771	\$ 771	-
623610	Dues		\$ 377	\$ 377	-
625350	Computer Systems Support		\$ 2,733	\$ 2,733	-
625410	Training-Development Svcs		\$ 1,533	\$ 1,533	-
630100	Travel		\$ 273	\$ 273	-
630400	Seminar-Conference Fee		\$ 250	\$ 250	-
720110	Expendable Sports Equipment		\$ 8,721	\$ 8,721	-
	Total Expenses	\$ -	\$ 245,801	\$ 245,801	-

Net Financial Activity	\$ -	\$ (238,732)	\$ (238,732)	-
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

MARKETING & PROGRAMS

DEPARTMENT:

31090 USU Events

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
410100	Program Income	\$ 15,000	\$ 17,210	\$ 2,210	14.7%
	Total Revenue	\$ 15,000	\$ 17,210	\$ 2,210	14.7%

EXPENSES					
601100	Staff Salaries	\$ 96,595	\$ 123,635	\$ 27,040	28.0%
601120	Hourly	\$ 19,278	\$ -	\$ (19,278)	-100.0%
601130	Student Wages	\$ 96,284	\$ 99,098	\$ 2,813	2.9%
602110	Payroll Taxes	\$ 13,699	\$ 14,680	\$ 982	7.2%
602210	Workers Compensation	\$ 2,021	\$ 3,161	\$ 1,139	56.4%
602220	Unemployment Insurance	\$ 890	\$ 1,372	\$ 482	54.2%
602310	Insurance Benefits	\$ 22,172	\$ 28,406	\$ 6,234	28.1%
602320	Retirement	\$ 5,168	\$ 9,344	\$ 4,176	80.8%
602410	Vacation	\$ 1,502	\$ 1,450	\$ (52)	-3.5%
602420	Post Employment Insurance	\$ 4,174	\$ 5,962	\$ 1,788	42.8%
620100	Office Supplies	\$ 500	\$ 500	\$ -	0.0%
620200	Program Costs	\$ 335,450	\$ 344,400	\$ 8,950	2.7%
625410	Training-Development Svcs	\$ 1,300	\$ 1,300	\$ -	0.0%
625500	Interpreter - Access Services	\$ 9,000		\$ (9,000)	-100.0%
630100	Travel	\$ 528	\$ 1,237	\$ 709	134.3%
630400	Seminar-Conference Fee	\$ 680	\$ 750	\$ 70	10.3%
660910	Admin Contingency	\$ 2,000	\$ 6,500	\$ 4,500	225.0%
	Total Expenses	\$ 611,242	\$ 641,795	\$ 30,553	5.0%

Net Financial Activity	\$ (596,242)	\$ (624,585)	\$ (28,343)	4.8%
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

MARKETING & PROGRAMS

DEPARTMENT:

31250 Summer Camp

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
410120	Summer & Sports Camp Income	\$ 429,648	\$ 455,539	\$ 25,891	6.0%
	Total Revenue	\$ 429,648	\$ 455,539	\$ 25,891	6.0%

EXPENSES					
601100	Staff Salaries	\$ 19,886	\$ 20,152	\$ 266	1.3%
601130	Student Wages	\$ 151,965	\$ 164,793	\$ 12,828	8.4%
602110	Payroll Taxes	\$ 15,666	\$ 13,341	\$ (2,325)	-14.8%
602210	Workers Compensation	\$ 3,840	\$ 1,299	\$ (2,542)	-66.2%
602220	Unemployment Insurance	\$ 924	\$ 564	\$ (360)	-39.0%
602310	Insurance Benefits	\$ 4,014	\$ 4,121	\$ 107	2.7%
602320	Retirement	\$ 1,256	\$ 2,217	\$ 960	76.4%
602410	Vacation	\$ 124	\$ 169	\$ 45	36.4%
602420	Post Employment Insurance	\$ 730	\$ 696	\$ (34)	-4.7%
620200	Program Costs	\$ 58,650	\$ 61,500	\$ 2,850	4.9%
623100	Insurance	\$ 1,126	\$ 1,156	\$ 30	2.7%
623520	Program Food Costs	\$ 69,201	\$ 73,890	\$ 4,689	6.8%
623610	Dues	\$ 2,432	\$ 2,432	\$ -	0.0%
623650	Recruitment Expense		\$ 3,195	\$ 3,195	-
623910	Advertising	\$ 1,000	\$ 1,000	\$ -	0.0%
625100	Professional Services	\$ 750	\$ 750	\$ -	0.0%
625350	Computer Systems Support	\$ 2,250	\$ 2,250	\$ -	0.0%
625510	Parking	\$ 2,000	\$ 2,000	\$ -	0.0%
630100	Travel	\$ 70	\$ 70	\$ -	0.0%
630400	Seminar-Conference Fee	\$ 1,250	\$ 1,250	\$ -	0.0%
640100	Telephones	\$ 189	\$ 189	\$ -	0.0%
640200	Electricity	\$ 2,038	\$ 1,784	\$ (254)	-12.5%
640300	Gas	\$ 303	\$ 444	\$ 141	46.5%
640400	Water	\$ 139	\$ 170	\$ 31	22.2%
650210	Custodial Services	\$ 2,068	\$ 2,108	\$ 40	1.9%
660220	Merchant Charges	\$ 11,152	\$ 9,267	\$ (1,885)	-16.9%
	Total Expenses	\$ 353,024	\$ 370,806	\$ 17,782	5.0%

Net Financial Activity	\$ 76,624	\$ 84,733	\$ 8,109	10.6%
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

MARKETING & PROGRAMS

DEPARTMENT:

31300 Computer Labs

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
	Total Revenue	\$ -	\$ -	\$ -	-

EXPENSES					
601100	Staff Salaries	\$ 45,499	\$ 37,723	\$ (7,776)	-17.1%
601130	Student Wages	\$ 160,220	\$ 126,219	\$ (34,001)	-21.2%
602110	Payroll Taxes	\$ 7,370	\$ 6,534	\$ (837)	-11.4%
602210	Workers Compensation	\$ 3,840	\$ 2,326	\$ (1,514)	-39.4%
602220	Unemployment Insurance	\$ 892	\$ 1,010	\$ 118	13.2%
602310	Insurance Benefits	\$ 3,250	\$ 5,776	\$ 2,526	77.7%
602320	Retirement	\$ 1,325	\$ 1,886	\$ 561	42.4%
602410	Vacation	\$ -	\$ 484	\$ 484	-
602420	Post Employment Insurance	\$ 2,087	\$ 1,987	\$ (100)	-4.8%
620110	Computer Supplies	\$ 87,382	\$ 84,111	\$ (3,271)	-3.7%
620210	Operational Supplies	\$ 5,203	\$ 4,533	\$ (670)	-12.9%
620220	Operational Supplies - Employee Uniforms	\$ 914	\$ -	\$ (914)	-100.0%
630100	Travel	\$ 70	\$ 77	\$ 7	10.0%
630400	Seminar-Conference Fee	\$ 250	\$ 250	\$ -	0.0%
650400	Equip - Facility R and M	\$ 13,926	\$ 14,859	\$ 933	6.7%
	Total Expenses	\$ 332,228	\$ 287,775	\$ (44,453)	-13.4%

Net Financial Activity	\$ (332,228)	\$ (287,775)	\$ 44,453	-13.4%
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

ADMINISTRATION & OPERATIONS

DEPARTMENT:

31350 Technology Support Services

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
	Total Revenue	\$ -	\$ -	\$ -	-

EXPENSES					
601100	Staff Salaries	\$ 142,591	\$ 182,331	\$ 39,740	27.9%
601130	Student Wages	\$ 29,853	\$ 20,430	\$ (9,423)	-31.6%
602110	Payroll Taxes	\$ 13,549	\$ 14,153	\$ 603	4.5%
602210	Workers Compensation	\$ 809	\$ 2,830	\$ 2,022	250.1%
602220	Unemployment Insurance	\$ 812	\$ 1,229	\$ 417	51.4%
602310	Insurance Benefits	\$ 34,756	\$ 42,685	\$ 7,928	22.8%
602320	Retirement	\$ 17,942	\$ 19,692	\$ 1,750	9.8%
602410	Vacation	\$ 0	\$ 968	\$ 968	0.0%
602420	Post Employment Insurance	\$ 4,174	\$ 5,962	\$ 1,788	42.8%
620110	Computer Supplies	\$ 6,288	\$ 6,600	\$ 312	5.0%
620120	Software Purchases	\$ 3,784	\$ 8,034	\$ 4,250	112.3%
625350	Computer Systems Support	\$ 8,354	\$ 15,360	\$ 7,007	83.9%
630100	Travel	\$ 776	\$ 366	\$ (410)	-52.8%
630400	Seminar-Conference Fee	\$ 500	\$ 750	\$ 250	50.0%
640100	Telephones	\$ 56,148	\$ 64,531	\$ 8,383	14.9%
650400	Equip - Facility R and M	\$ 63,728	\$ 30,828	\$ (32,900)	-51.6%
660910	Admin Contingency	\$ 123,737	\$ 142,583	\$ 18,846	15.2%
720120	Expendable Computer & Peripherals	\$ 32,010	\$ 35,085	\$ 3,075	9.6%
	Total Expenses	\$ 539,811	\$ 594,417	\$ 54,607	10.1%

Net Financial Activity	\$ (539,811)	\$ (594,417)	\$ (54,607)	10.1%
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

MARKETING & PROGRAMS

DEPARTMENT:

31600 Marketing

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
	Total Revenue	\$ -	\$ -	\$ -	-

EXPENSES					
601100	Staff Salaries	\$ 252,286	\$ 253,184	\$ 897	0.4%
601130	Student Wages	\$ 160,287	\$ 195,792	\$ 35,505	22.2%
602110	Payroll Taxes	\$ 24,312	\$ 25,947	\$ 1,635	6.7%
602210	Workers Compensation	\$ 4,043	\$ 6,371	\$ 2,328	57.6%
602220	Unemployment Insurance	\$ 1,732	\$ 2,766	\$ 1,034	59.7%
602310	Insurance Benefits	\$ 40,420	\$ 52,911	\$ 12,491	30.9%
602320	Retirement	\$ 22,753	\$ 20,351	\$ (2,402)	-10.6%
602410	Vacation	\$ (0)	\$ 2,420	\$ 2,420	0.0%
602420	Post Employment Insurance	\$ 10,434	\$ 9,937	\$ (496)	-4.8%
620100	Office Supplies	\$ 9,281	\$ 9,794	\$ 513	5.5%
620200	Program Costs	\$ 20,506	\$ 43,057	\$ 22,551	110.0%
623620	Subscriptions	\$ 5,526	\$ 8,268	\$ 2,742	49.6%
623910	Advertising	\$ 27,954	\$ 33,296	\$ 5,342	19.1%
623920	Marketing	\$ 66,269	\$ 66,094	\$ (176)	-0.3%
625350	Computer Systems Support	\$ 1,208	\$ -	\$ (1,208)	-100.0%
630100	Travel	\$ 375	\$ 410	\$ 35	9.3%
630400	Seminar-Conference Fee	\$ 1,250	\$ 1,250	\$ -	0.0%
650400	Equip - Facility R and M	\$ 275	\$ 275	\$ -	0.0%
660910	Admin Contingency	\$ 39,000	\$ 6,431	\$ (32,569)	-83.5%
	Total Expenses	\$ 687,911	\$ 738,554	\$ 50,643	7.4%

Net Financial Activity	\$ (687,911)	\$ (738,554)	\$ (50,643)	7.4%
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

ADMINISTRATION & OPERATIONS

DEPARTMENT:

32080 USU Reserves

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
	Total Revenue	\$ -	\$ -	\$ -	-

EXPENSES					
601100	Staff Salaries	\$ 40,982	\$ 309,558	\$ 268,576	655.3%
601130	Student Wages	\$ 66,055	\$ 20,000	\$ (46,055)	-69.7%
602110	Payroll Taxes	\$ 8,611	\$ 24,671	\$ 16,061	186.5%
660940	Operating Reserves	\$ 100,000	\$ 463,000	\$ 363,000	363.0%
	Total Expenses	\$ 215,648	\$ 817,229	\$ 601,581	279.0%

Net Financial Activity		\$ (215,648)	\$ (817,229)	\$ (601,581)	279.0%
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

ADMINISTRATION & OPERATIONS

DEPARTMENT:

33010 Business Services

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
410700	Student Body Fee Income	\$ 10,884,854	\$ 11,177,771	\$ 292,917	2.7%
421300	Indirect Cost Recovery	\$ 10,518	\$ 15,086	\$ 4,568	43.4%
470310	Interest Income Bank	\$ 541	\$ 740	\$ 199	36.8%
	Total Revenue	\$ 10,895,913	\$ 11,193,597	\$ 297,684	2.7%

EXPENSES					
601100	Staff Salaries	\$ 400,987	\$ 395,878	\$ (5,109)	-1.3%
601130	Student Wages	\$ 21,973	\$ 25,735	\$ 3,763	17.1%
602110	Payroll Taxes	\$ 36,768	\$ 31,349	\$ (5,419)	-14.7%
602210	Workers Compensation	\$ 1,819	\$ 5,944	\$ 4,125	226.7%
602220	Unemployment Insurance	\$ 2,064	\$ 2,581	\$ 517	25.1%
602310	Insurance Benefits	\$ 100,972	\$ 104,388	\$ 3,416	3.4%
602320	Retirement	\$ 41,104	\$ 40,708	\$ (396)	-1.0%
602410	Vacation	\$ -	\$ 3,870	\$ 3,870	0.0%
602420	Post Employment Insurance	\$ 16,695	\$ 15,900	\$ (796)	-4.8%
620100	Office Supplies	\$ 1,140	\$ 1,490	\$ 350	30.7%
623610	Dues	\$ 289	\$ 269	\$ (20)	-6.9%
623620	Subscriptions	\$ 1,334	\$ 1,406	\$ 72	5.4%
625100	Professional Services	\$ 8,644	\$ 11,635	\$ 2,991	34.6%
625200	Contract Services	\$ 2,240	\$ 2,615	\$ 375	16.7%
625310	Audit Services	\$ 17,850	\$ 23,500	\$ 5,650	31.7%
625350	Computer Systems Support	\$ 50,012	\$ 50,958	\$ 946	1.9%
625420	Payroll Services	\$ 66,612	\$ 74,798	\$ 8,186	12.3%
630100	Travel	\$ 688	\$ 674	\$ (14)	-2.0%
630400	Seminar-Conference Fee	\$ 2,000	\$ 2,000	\$ -	0.0%
660210	Bank Charges	\$ 8,364	\$ 9,094	\$ 730	8.7%
660220	Merchant Charges	\$ 2,069	\$ 1,745	\$ (324)	-15.7%
660520	Taxes & Licenses	\$ 260	\$ 260	\$ -	0.0%
660910	Admin Contingency	\$ -	\$ 3,000	\$ 3,000	-
750120	Amort-Software	\$ 5,733	\$ 28,842	\$ 23,108	403.1%
750210	Depr-Furniture and Fixtures	\$ 58,662	\$ 52,631	\$ (6,031)	-10.3%
750220	Depr-Equipment	\$ 58,161	\$ 63,994	\$ 5,834	10.0%
750230	Depr-Computers-Peripherals	\$ 129,375	\$ 101,902	\$ (27,472)	-21.2%
750320	Depr-Leasehold Improvements	\$ 63,324	\$ 57,737	\$ (5,587)	-8.8%
	Total Expenses	\$ 1,099,139	\$ 1,114,904	\$ 15,765	1.4%

Net Financial Activity	\$ 9,796,774	\$ 10,078,693	\$ 281,919	2.9%
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

ADMINISTRATION & OPERATIONS

DEPARTMENT:

33020 Administration

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
421300	Indirect Cost Recovery	\$ 23,548	\$ 21,153	\$ (2,395)	-10.2%
	Total Revenue	\$ 23,548	\$ 21,153	\$ (2,395)	-10.2%

EXPENSES					
601100	Staff Salaries	\$ 424,910	\$ 283,926	\$ (140,984)	-33.2%
601120	Hourly	\$ 20,338	\$ -	\$ (20,338)	-100.0%
601130	Student Wages	\$ 57,992	\$ 42,539	\$ (15,453)	-26.6%
602110	Payroll Taxes	\$ 33,077	\$ 23,282	\$ (9,795)	-29.6%
602210	Workers Compensation	\$ 1,819	\$ 4,633	\$ 2,813	154.7%
602220	Unemployment Insurance	\$ 2,300	\$ 2,012	\$ (288)	-12.5%
602310	Insurance Benefits	\$ 39,030	\$ 36,553	\$ (2,478)	-6.3%
602320	Retirement	\$ 29,360	\$ 28,496	\$ (865)	-2.9%
602410	Vacation	\$ (0)	\$ 1,934	\$ 1,934	-743946.2%
602420	Post Employment Insurance	\$ 12,521	\$ 7,950	\$ (4,571)	-36.5%
602510	Staff Enrichment Reimbursement	\$ 19,802	\$ 32,716	\$ 12,914	65.2%
620100	Office Supplies	\$ 11,875	\$ 1,800	\$ (10,075)	-84.8%
620110	Computer Supplies	\$ 4,836	\$ -	\$ (4,836)	-100.0%
623100	Insurance	\$ 35,995	\$ 36,952	\$ 957	2.7%
623210	Printing and Photocopy	\$ 100	\$ 100	\$ -	0.0%
623310	Postage	\$ 3,150	\$ 3,420	\$ 270	8.6%
623410	Equipment Lease	\$ 38,472	\$ -	\$ (38,472)	-100.0%
623510	Hospitality	\$ 500	\$ 700	\$ 200	40.0%
623610	Dues	\$ 7,197	\$ 6,956	\$ (241)	-3.3%
623620	Subscriptions	\$ 228	\$ 310	\$ 82	36.0%
625100	Professional Services	\$ 18,000	\$ 20,670	\$ 2,670	14.8%
625200	Contract Services	\$ 250	\$ 250	\$ -	0.0%
625300	Legal Services	\$ 5,000	\$ 9,000	\$ 4,000	80.0%
625410	Training-Development Svcs	\$ 5,050	\$ 4,800	\$ (250)	-5.0%
625510	Parking	\$ 250	\$ -	\$ (250)	-100.0%
630100	Travel	\$ 80,908	\$ 80,308	\$ (600)	-0.7%
630400	Seminar-Conference Fee	\$ 43,444	\$ 44,000	\$ 556	1.3%
650300	Vehicle Repair	\$ 1,000	\$ -	\$ (1,000)	-100.0%
660130	Licensing Fees	\$ 200	\$ -	\$ (200)	-100.0%
660910	Admin Contingency	\$ 97,383	\$ 10,000	\$ (87,383)	-89.7%
	Total Expenses	\$ 994,988	\$ 683,305	\$ (311,683)	-31.3%

Net Financial Activity	\$ (971,440)	\$ (662,152)	\$ 309,288	-31.8%
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

ADMINISTRATION & OPERATIONS

DEPARTMENT:

33030 Human Resources

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
421300	Indirect Cost Recovery	\$ 116		\$ (116)	-100.0%
	Total Revenue	\$ 116	\$ -	\$ (116)	-100.0%

EXPENSES					
601100	Staff Salaries	\$ 215,629	\$ 206,283	\$ (9,346)	-4.3%
601130	Student Wages	\$ 57,417	\$ 61,916	\$ 4,499	7.8%
602000	Benefits	\$ 500	\$ 500	\$ -	0.0%
602110	Payroll Taxes	\$ 20,426	\$ 16,971	\$ (3,455)	-16.9%
602210	Workers Compensation	\$ 1,617	\$ 3,795	\$ 2,178	134.7%
602220	Unemployment Insurance	\$ 1,312	\$ 1,648	\$ 336	25.6%
602310	Insurance Benefits	\$ 28,474	\$ 29,182	\$ 708	2.5%
602320	Retirement	\$ 18,105	\$ 19,990	\$ 1,885	10.4%
602410	Vacation	\$ 0	\$ 1,934	\$ 1,934	0.0%
602420	Post Employment Insurance	\$ 8,348	\$ 7,950	\$ (398)	-4.8%
620200	Program Costs	\$ 18,500	\$ 18,000	\$ (500)	-2.7%
623310	Postage	\$ 100	\$ 100	\$ -	0.0%
623610	Dues	\$ 384	\$ 414	\$ 30	7.8%
623620	Subscriptions	\$ 1,247	\$ 982	\$ (265)	-21.2%
623625	Book Purchases	\$ 125	\$ 500	\$ 375	300.0%
623650	Recruitment Expense	\$ 7,025	\$ 6,450	\$ (575)	-8.2%
625100	Professional Services	\$ 10,300	\$ 3,600	\$ (6,700)	-65.0%
625300	Legal Services	\$ 9,375	\$ 9,000	\$ (375)	-4.0%
625350	Computer Systems Support	\$ 200	\$ 9,600	\$ 9,400	0.0%
625400	Personnel Services	\$ 13,266	\$ 19,050	\$ 5,784	43.6%
625410	Training-Development Svcs	\$ 33,475	\$ 33,250	\$ (225)	-0.7%
625500	Interpreter - Access Services	\$ 2,625	\$ 9,511	\$ 6,886	262.3%
625510	Parking	\$ 330	\$ 1,600	\$ 1,270	384.8%
630100	Travel	\$ 340	\$ 408	\$ 68	20.0%
630400	Seminar-Conference Fee	\$ 1,350	\$ 2,800	\$ 1,450	107.4%
660910	Admin Contingency		\$ 8,000	\$ 8,000	-
	Total Expenses	\$ 450,470	\$ 473,434	\$ 22,964	5.1%

Net Financial Activity	\$ (450,354)	\$ (473,434)	\$ (23,080)	5.1%
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

ADMINISTRATION & OPERATIONS

DEPARTMENT:

33040 Operations

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
421300	Indirect Cost Recovery		\$ 750	\$ 750	-
	Total Revenue	\$ -	\$ 750	\$ 750	-

EXPENSES					
601100	Staff Salaries		\$ 164,300	\$ 164,300	-
601130	Student Wages		\$ 73,152	\$ 73,152	-
602110	Payroll Taxes		\$ 15,254	\$ 15,254	-
602210	Workers Compensation		\$ 3,369	\$ 3,369	-
602220	Unemployment Insurance		\$ 1,463	\$ 1,463	-
602310	Insurance Benefits		\$ 13,058	\$ 13,058	-
602320	Retirement		\$ 10,890	\$ 10,890	-
602410	Vacation		\$ 1,452	\$ 1,452	-
602420	Post Employment Insurance		\$ 5,962	\$ 5,962	-
620100	Office Supplies		\$ 29,751	\$ 29,751	-
620110	Computer Supplies		\$ 4,836	\$ 4,836	-
620200	Program Costs		\$ 500	\$ 500	-
620220	Operational Supplies - Employee Uniforms		\$ 9,590	\$ 9,590	-
623410	Equipment Lease		\$ 38,472	\$ 38,472	-
625100	Professional Services		\$ 23,000	\$ 23,000	-
625410	Training-Development Svcs		\$ 1,250	\$ 1,250	-
630100	Travel		\$ 231	\$ 231	-
630400	Seminar-Conference Fee		\$ 750	\$ 750	-
660910	Admin Contingency		\$ 237,594	\$ 237,594	-
	Total Expenses	\$ -	\$ 634,876	\$ 634,876	-

Net Financial Activity	\$ -	\$ (634,126)	\$ (634,126)	-
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

ADMINISTRATION & OPERATIONS

DEPARTMENT:

33050 Information Services & Special Projects

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
	Total Revenue	\$ -	\$ -	\$ -	-

EXPENSES					
601100	Staff Salaries	\$ 23,100		\$ (23,100)	-100.0%
601130	Student Wages	\$ 81,202		\$ (81,202)	-100.0%
602110	Payroll Taxes	\$ 4,700		\$ (4,700)	-100.0%
602210	Workers Compensation	\$ 2,021		\$ (2,021)	-100.0%
602220	Unemployment Insurance	\$ 438		\$ (438)	-100.0%
602310	Insurance Benefits	\$ 2,838		\$ (2,838)	-100.0%
602320	Retirement	\$ 1,355		\$ (1,355)	-100.0%
602410	Vacation	\$ 400		\$ (400)	-100.0%
602420	Post Employment Insurance	\$ 1,043		\$ (1,043)	-100.0%
620100	Office Supplies	\$ 24,088		\$ (24,088)	-100.0%
620200	Program Costs	\$ 480		\$ (480)	-100.0%
620220	Operational Supplies - Employee Uniforms	\$ 1,879		\$ (1,879)	-100.0%
630100	Travel	\$ 153		\$ (153)	-100.0%
630400	Seminar-Conference Fee	\$ 250		\$ (250)	-100.0%
	Total Expenses	\$ 143,946	\$ -	\$ (143,946)	-100.0%

Net Financial Activity		\$ (143,946)	\$ -	\$ 143,946	0.0%
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

ADMINISTRATION & OPERATIONS

DEPARTMENT:

33080 Board of Directors

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
	Total Revenue	\$ -	\$ -	\$ -	-

EXPENSES					
601130	Student Wages	\$ 27,862	\$ 10,764	\$ (17,098)	-61.4%
602110	Payroll Taxes	\$ 878	\$ 212	\$ (665)	-75.8%
602210	Workers Compensation	\$ 404	\$ 153	\$ (251)	-62.2%
602220	Unemployment Insurance	\$ 114	\$ 66	\$ (48)	-41.8%
620100	Office Supplies	\$ 400	\$ 200	\$ (200)	-50.0%
620200	Program Costs	\$ 60,050	\$ 74,860	\$ 14,810	24.7%
623510	Hospitality	\$ 200	\$ 200	\$ -	0.0%
625410	Training-Development Svcs	\$ 8,944	\$ 8,725	\$ (219)	-2.4%
630100	Travel	\$ 380	\$ 2,164	\$ 1,784	469.5%
630400	Seminar-Conference Fee	\$ 300	\$ 750	\$ 450	150.0%
660420	University Dept Support	\$ 4,950		\$ (4,950)	-100.0%
660910	Admin Contingency		\$ 13,914	\$ 13,914	-
680210	Scholarships	\$ 42,440	\$ 42,488	\$ 48	0.1%
680220	Tuition-Books	\$ 7,786		\$ (7,786)	-100.0%
	Total Expenses	\$ 154,708	\$ 154,496	\$ (212)	-0.1%

Net Financial Activity		\$ (154,708)	\$ (154,496)	\$ 212	-0.1%
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

COMMERCIAL SERVICES

DEPARTMENT:

33200 Commercial Leased

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
405450	Rental Income - Facility	\$ 361,095	\$ 331,700	\$ (29,395)	-8.1%
485120	Commission Income	\$ 136,500	\$ 150,500	\$ 14,000	10.3%
486120	Other Income - Taxable	\$ 5,000	\$ 5,000	\$ -	0.0%
486600	Rental Income - Non Operating	\$ 10,000	\$ 10,000	\$ -	0.0%
	Total Revenue	\$ 512,595	\$ 497,200	\$ (15,395)	-3.0%

EXPENSES					
601100	Staff Salaries	\$ 20,647	\$ 20,152	\$ (495)	-2.4%
601130	Student Wages	\$ 17,864	\$ 18,930	\$ 1,065	6.0%
602110	Payroll Taxes	\$ 3,346	\$ 2,959	\$ (387)	-11.6%
602210	Workers Compensation	\$ 606	\$ 1,299	\$ 692	114.2%
602220	Unemployment Insurance	\$ 186	\$ 564	\$ 378	203.8%
602310	Insurance Benefits	\$ 4,014	\$ 4,121	\$ 107	2.7%
602320	Retirement	\$ 5,150	\$ 2,217	\$ (2,934)	-57.0%
602410	Vacation	\$ 124	\$ 169	\$ 45	36.4%
602420	Post Employment Insurance	\$ 730	\$ 696	\$ (34)	-4.7%
620200	Program Costs	\$ 41,400	\$ 44,800	\$ 3,400	8.2%
623100	Insurance	\$ 9,032	\$ 9,272	\$ 240	2.7%
640200	Electricity	\$ 46,212	\$ 32,716	\$ (13,496)	-29.2%
640300	Gas	\$ 6,585	\$ 8,136	\$ 1,551	23.5%
640400	Water	\$ 3,006	\$ 3,116	\$ 110	3.7%
650210	Custodial Services	\$ 42,055	\$ 38,553	\$ (3,502)	-8.3%
	Total Expenses	\$ 200,958	\$ 187,700	\$ (13,259)	-6.6%

Net Financial Activity	\$ 311,637	\$ 309,500	\$ (2,136)	-0.7%
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

ADMINISTRATION & OPERATIONS

DEPARTMENT:

35030 Maintenance

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
	Total Revenue	\$ -	\$ -	\$ -	-

EXPENSES					
601100	Staff Salaries	\$ 695,224	\$ 721,438	\$ 26,214	3.8%
601130	Student Wages	\$ 47,249	\$ 59,000	\$ 11,751	24.9%
602000	Benefits			\$ -	-
602110	Payroll Taxes	\$ 60,897	\$ 57,077	\$ (3,821)	-6.3%
602210	Workers Compensation	\$ 3,032	\$ 10,968	\$ 7,936	261.8%
602220	Unemployment Insurance	\$ 3,518	\$ 4,762	\$ 1,244	35.4%
602310	Insurance Benefits	\$ 129,538	\$ 125,852	\$ (3,686)	-2.8%
602320	Retirement	\$ 51,252	\$ 62,240	\$ 10,989	21.4%
602410	Vacation	\$ 0	\$ 5,808	\$ 5,808	0.0%
602420	Post Employment Insurance	\$ 25,043	\$ 23,850	\$ (1,193)	-4.8%
620210	Operational Supplies	\$ 708	\$ 700	\$ (8)	-1.1%
620220	Operational Supplies - Employee Uniforms	\$ 2,996	\$ 1,700	\$ (1,296)	-43.3%
623420	Equipment Rental	\$ 5,175	\$ 5,183	\$ 8	0.2%
625200	Contract Services	\$ 128,423	\$ 130,202	\$ 1,779	1.4%
625410	Training-Development Svcs	\$ 500	\$ -	\$ (500)	-100.0%
625710	Subcontractor Svcs-University	\$ 55,900	\$ 58,750	\$ 2,850	5.1%
630100	Travel	\$ 835	\$ 965	\$ 130	15.6%
630400	Seminar-Conference Fee	\$ 3,000	\$ 3,250	\$ 250	8.3%
640200	Electricity	\$ 600,254	\$ 549,338	\$ (50,916)	-8.5%
640300	Gas	\$ 141,825	\$ 136,510	\$ (5,315)	-3.7%
640400	Water	\$ 58,677	\$ 51,865	\$ (6,812)	-11.6%
650110	Building Supplies	\$ 117,183	\$ 124,483	\$ 7,300	6.2%
650210	Custodial Services	\$ 552,418	\$ 478,134	\$ (74,284)	-13.4%
650230	Sanitation Services	\$ 30,853	\$ 19,605	\$ (11,248)	-36.5%
650400	Equip - Facility R and M	\$ 75,367	\$ 76,237	\$ 870	1.2%
650420	R & M - Sports Equipment	\$ 52,000	\$ 51,000	\$ (1,000)	-1.9%
650430	R & M - Outdoor Pools	\$ 50,748	\$ 43,738	\$ (7,010)	-13.8%
650440	R & M - Outdoor Field	\$ 1,500	\$ -	\$ (1,500)	-100.0%
660130	Licensing Fees	\$ 4,151	\$ 3,310	\$ (841)	-20.3%
660910	Admin Contingency	\$ -	\$ 104,850	\$ 104,850	-
	Total Expenses	\$ 2,898,265	\$ 2,910,815	\$ 12,550	0.4%

Net Financial Activity	\$ (2,898,265)	\$ (2,910,815)	\$ (12,550)	0.4%
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

MARKETING & PROGRAMS

DEPARTMENT:

35050 USU Reservations and Event Services

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
405440	Rental Income - Equipment	\$ 49,524	\$ 21,500	\$ (28,024)	-56.6%
405450	Rental Income - Facility	\$ 267,470	\$ 353,300	\$ 85,830	32.1%
410600	Miscellaneous Income	\$ 2,500	\$ 3,000	\$ 500	20.0%
421300	Indirect Cost Recovery	\$ 11,000	\$ 19,000	\$ 8,000	72.7%
	Total Revenue	\$ 330,494	\$ 396,800	\$ 66,306	20.1%

EXPENSES					
601100	Staff Salaries	\$ 309,934	\$ 333,610	\$ 23,676	7.6%
601130	Student Wages	\$ 354,964	\$ 352,946	\$ (2,017)	-0.6%
602110	Payroll Taxes	\$ 36,607	\$ 37,168	\$ 561	1.5%
602210	Workers Compensation	\$ 8,796	\$ 9,742	\$ 946	10.8%
602220	Unemployment Insurance	\$ 2,954	\$ 4,230	\$ 1,276	43.2%
602310	Insurance Benefits	\$ 52,460	\$ 64,231	\$ 11,771	22.4%
602320	Retirement	\$ 18,636	\$ 27,586	\$ 8,950	48.0%
602410	Vacation	\$ 820	\$ 3,872	\$ 3,052	372.3%
602420	Post Employment Insurance	\$ 14,608	\$ 15,900	\$ 1,292	8.8%
620120	Software Purchases	\$ 1,410		\$ (1,410)	-100.0%
620210	Operational Supplies	\$ 4,600	\$ 5,100	\$ 500	10.9%
620220	Operational Supplies - Employee Uniforms	\$ 4,100		\$ (4,100)	-100.0%
623210	Printing and Photocopy	\$ 400	\$ 400	\$ -	0.0%
623920	Marketing	\$ 4,195	\$ 4,195	\$ -	0.0%
625200	Contract Services	\$ 7,000	\$ 7,000	\$ -	0.0%
625350	Computer Systems Support	\$ 7,210	\$ 7,210	\$ -	0.0%
625520	Security	\$ 3,000	\$ 2,000	\$ (1,000)	-33.3%
625710	Subcontractor Svcs-University	\$ 125	\$ 125	\$ -	0.0%
630100	Travel	\$ 490	\$ 616	\$ 126	25.7%
630400	Seminar-Conference Fee	\$ 1,750	\$ 2,000	\$ 250	14.3%
650210	Custodial Services	\$ 5,000	\$ 10,000	\$ 5,000	100.0%
650400	Equip - Facility R and M	\$ 4,000	\$ 6,000	\$ 2,000	50.0%
660220	Merchant Charges	\$ 7,673	\$ 4,079	\$ (3,594)	-46.8%
720100	Expendable Equipment	\$ 8,438	\$ 12,169	\$ 3,731	44.2%
720130	Expendable Furniture & Fixtures	\$ 17,237	\$ 56,692	\$ 39,455	228.9%
	Total Expenses	\$ 876,408	\$ 966,873	\$ 90,465	10.3%

Net Financial Activity	\$ (545,914)	\$ (570,073)	\$ (24,159)	4.4%
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University Student Union
California State University Northridge
2014-2015 Budget Proposal
Department Summary

AREA:

ADMINISTRATION & OPERATIONS

DEPARTMENT:

35080 Satellite Student Union

Account Number	Description	2013-14 6&6 Budget	2014-15 Proposed Budget	Variance \$	Variance %
REVENUE					
	Total Revenue	\$ -	\$ -	\$ -	-

EXPENSES					
601100	Staff Salaries	\$ 23,690		\$ (23,690)	-100.0%
601130	Student Wages	\$ 41,196		\$ (41,196)	-100.0%
602110	Payroll Taxes	\$ 4,807		\$ (4,807)	-100.0%
602210	Workers Compensation	\$ 1,308		\$ (1,308)	-100.0%
602220	Unemployment Insurance	\$ 346		\$ (346)	-100.0%
602310	Insurance Benefits	\$ 2,838		\$ (2,838)	-100.0%
602320	Retirement	\$ 1,355		\$ (1,355)	-100.0%
602410	Vacation	\$ 400		\$ (400)	-100.0%
602420	Post Employment Insurance	\$ 1,044		\$ (1,044)	-100.0%
620210	Operational Supplies	\$ 551		\$ (551)	-100.0%
650400	Equip - Facility R and M	\$ 2,715		\$ (2,715)	-100.0%
	Total Expenses	\$ 80,249	\$ -	\$ (80,249)	-100.0%

Net Financial Activity	\$ (80,249)	\$ -	\$ 80,249	0.0%
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