

UTSU & Student Commons DRAFT Operating Budget				
May 1, 2019 - April 30, 2019				
	Cost Centre	DRAFT Actuals 2018/2019	Proposed 2019/2020	2019/20 Notes
REVENUE				
	Student Levy-Mandatory (Restricted)	\$1,464,048		Per 2018/19 enrollment averages (conservative): Estimated 35,000 students Sept & Dec. Estimated 2,000 students Summer Session 1 & 2. 2018/19 UTSU Member Fee was one fee vs unbundled (per SCI)
	Health & Counselling			
	H&C: Mental Health		\$129,500	Funds the Program team (supported by professionals) to provide a number of workshops, resources, referrals to services as well as a number of trainings across campus for students, student groups, University employees, and faculty. Includes direct program staff costs including student employees.
	H&C: Wellness Education & Outreach		\$111,000	Funds the Wellness Outreach program is a student-run, health promotion initiative supported by the Program team. Peer Educators develop and implement proactive health-related interventions to enhance campus well-being. Includes direct program staff costs including student employees.
	H&C: Food & Nutrition		\$118,400	Funds the Student Food Bank, Food for Thought Sessions (explore and practice topics related to cooking skills, meal planning, nutrition, and food safety), Community Kitchen (eg Healthy/Affordable or Cultural Cooking Classes), Free Fruit Fridays & Free Food, Good Food Box (Produce Service), Common Grounds Cafe (Affordable Prepared Healthy Food). Includes direct program staff costs including student employees.
	Athletics & Recreation		\$111,000	Funds the Student Commons to provide a professional dance floor as well as a variety of large rooms that support physical wellness activities such as: Yoga & Mindfulness, DanceAbility (Accessible Dance), Cultural Dance, Fitness Friends, and Walk in Nature. These programs are supported by staff, professionals and skilled volunteers. Includes direct program staff costs.
	Student Buildings			
	SB: Enabling Accessibility (WAF)		\$74,000	
	SB: Hub & Wellness Lounge		\$118,400	The UTSU/Student Commons Service Hub hosts community service providers to deliver their programs and services free of charge to Students. The CRS staff offer students support in their search for wellness programs, services, etc on and off campus while at the same time, connecting them with onsite wellness programs or services to help them with any issues they face. The hub also provides students access to a range of space and equipment including a dance floor, a commercial grade kitchen, wellness lounge (SAD Lamps, Quiet Zone), Prayer and Meditation room, Ablution Room, computers, fax, printer, phone. Includes direct program staff costs including student employees.
	SB: Student Commons Overhead		\$148,000	Ongoing operating costs that are not associated with a single program or service but are incurred while working toward the common objectives of the UTSU/ Student Commons' as a place for student services and student community and convening. These are the indirect costs of operations, including such things as: infrastructure; costs associated with providing key administrative and facility resources (e.g. printer) and other supports such as health & safety; and after business hours security costs. Indirect costs also include Financial and Management oversight (Ops Dir, GM, BK,) as well as services outreach, promotion and event support.
	Health & Dental			
	H&D: Administration		\$282,680	Funds costs related to health and dental benefits administration. Includes direct and student staff costs. Includes direct staff costs including student employees.
	Health Benefits		\$6,946,300	StudentCare/Desjardins Flowthrough & Fees (Proof of alternative benefits required to optout- expected 10%)
	Dental Benefits		\$5,773,800	StudentCare/Desjardins Flowthrough & Fees (Proof of alternative benefits required to optout - expected 10%)
	Academic			
	Accessibility Resources Fund	\$14,127	\$37,000	Provides funds for resources (eg adaptive technology, interpreters) and funding for the delivery of accessibility focussed and/or accessible programming by the UTSU and/or student serving groups. Variance=18/19 incomplete
	Society Administration (Apportioned from above Essential Fees)		\$248,640	Funds the Governance and Administration Costs associated with meeting the UTSU's compliance requirements with the CNCA and the University (eg BOD & Committees inc. wages, Audit and AGM)
	Student Levy-Optional (Restricted)			
	Student Life & Affairs			
	Student Life: Clubs Funding & Resource Bank		\$59,200	Assumes 60% OptOut [50% OptOut=\$74,000] [40% Opt Out=\$88,800]
	Student Affairs: Advocacy, Training & Development		\$5,624	Assumes 60% OptOut [50% OptOut=\$7,030] [40% Opt Out=\$8,436]
	Scholarships & Bursaries		\$4,736	Assumes 60% OptOut [50% OptOut=\$5, 920] [40% Opt Out=\$7,104]
	Other Student Life Levies (Restricted)			
	Radical Roots (Food Security)	\$14,322	\$4,440	Assumes 60% OptOut
	Dollars for Daycare		\$14,800	Assumes 60% OptOut
	Orientation	\$38,613	\$14,800	Assumes 60% OptOut
	Student Refugee Program (WUSC)		\$21,904	Assumes 60% OptOut [Reserve Funds Available]. Fundraising will need be needed to maintain the program (VPE/OPC). Current commitment is 4 students @ ~ 70K/year. Current reserve is 53K to supplement. Plan needs to be developed for long term programming.
	Foster Parents Plan/Plan International		\$1,480	Assumes 60% OptOut
	Other Revenue			
	Grants			
	Government Grants		\$0	
	Corporate Grants		\$0	

	Charitable Grants		\$10,000	Likely: UTSU Change Lab [Strategic Planning] (3X2.5 day sessions, facilitation, evaluation and report): advancing our understanding of complex issues; learning and adapting as an organization; working with strategic intent; building strong relationships
	Sponsorship			
	Corporate Sponsorship	\$197,217	\$120,000	Conservative Estimate: Same as 2018/19 re: Handbook + Orientation [We expect more opportunities with increased programming and the Student Commons alongside investment in Partnerships] 18/19 all sponsorship was combined. In 19/20 we will track univresity vs corporate sponsorship. Handbook sponsorship is down - final tbd.
	University Sponsorship		\$45,000	Conservative Estimate: Same as 2018/19 re: Handbook + Orientation
	Program Revenue			
	Donations	\$423		Food Bank donations
\$32,217	Sales	\$123,100	\$40,000	Ticket Sales - Does not include TTC Metropass/Tokens (~60K) or Mtl Reading Wk Trip (~24K) or Good Food Box (discontinued)
	Printing	\$3,983	\$4,000	Revenue from Student Printing (\$.03 b/w - \$.06 col)
	Bulk Purchasing	\$21,016	\$20,000	Flowthrough (Money is received by clubs/societies to pay for swag at a discounted rate)
	Special Events	\$4,206	\$3,000	Event sales eg Unity Ball
	Program Service Fees	\$29,054	\$25,000	Orientation Booth Fees, Resource Bank Fees
	Administrative Fee	\$400,000	\$400,000	H&D Administrative Fee
	Other Revenue			
	Student Commons: Rent		\$0	Anticipated May 2020 (Student Care, Retail Tenant)
	Interest and Investment Income	\$86,576	\$85,000	Interest in Restricted Accounts
	Deferred /Restricted Revenue Recognized		\$300,000	100K WAF re: Accomodation Needs, 100K Contingency, 100K Hart House Donation
	Miscellaneous Revenue		\$20,000	Misc.
	Transfer to/from UTSU/Student Commons		\$0	Future
	TOTAL REVENUE	\$2,396,685	\$15,297,704	
	Cost Centre	DRAFT Actuals 2018/2019	Proposed 2019/2020	Notes
	EXPENSES			
	COMPENSATION			
	Compensation			
	Salaries & Wages			
	Executive Officers	\$171,272	\$174,496	Seven (7) Executives: Assumes FTE Summer
	Assistant VPs	\$80,872	\$64,200	Four (4) AVPs: 2X Research, Communications, CEA
	Casual Staff	\$85,122	\$94,170	Community Resource Specialists (4) (Help Desk), Orientation Coords (2), Elections (2)
	Full Time Staff	\$554,175	\$706,856	Student Commons necessitates increased Programming, Outreach and Facilities Management. ***2018/19 had significantly decreased staff (.50% GM, CC, H&DC, FC) including BU positions.
	Mandatory Employment Related Costs (MERCs)			
	EI	\$15,264	\$20,244	Employment Insurance
	CPP	\$29,257	\$49,176	Canada Pension Plan
	EHT	\$16,486	\$20,275	Employer Health Tax
	WSIB	\$5,874	\$48,867	Workplace Safety and Insurance Board: "Workers' Comp for all staff in case of injury". Variance=18/19 incomplete
	Taxable Benefits			
	Health & Dental Benefits	\$45,603	\$71,190	Staff Health and Dental Benefits
	Telephone & Transportation		\$12,790	Exec & Staff Management. Cell phones needed to carry out the goals and objectives of UTSU's various portfolios. Also facilitates internal accessibility.
-\$3,224	Wellness		\$5,400	Staff Wellness Benefit
	RRSP	\$11,497	\$30,634	Staff Retirement Contributions. Variance=18/19 incomplete
	Other Compensation Costs			
	Payroll & HR Processing Fees		\$2,860	Ceridian Processing inc T4 inc ROE. Variance= 18/19 Payroll processing included in processing fees under admin
	Staff Recruitment		\$1,500	New hires Aug-Sept
	Professional Development		\$13,362	All Staff (FTE, PTE, AVPs, and Exec) Variance= 18/19 PD included in other expenses
	Total Compensation	\$1,015,422	\$1,316,020	
	OCCUPANCY			
	Occupancy & Facilities			
	Property and Liability Insurance	\$31,616	\$35,000	Increase assumed with move to SC (prev year 37K)
	Facility and Grounds Maintenance & Repairs	\$4,702	\$5,000	Future (Assumed Contingency)
	Moving Costs	\$0	\$7,500	Moving from HHC to SC. Includes Service Groups

	Equipment			
	Internet & Telephone Equipment & Service	\$3,520	\$6,800	Bell/12HH>VoIP@SC
	Equipment Rental/Lease & Maintenance	\$25,785	\$14,020	Konica Printer Leases (3) HHC & SC
	Other		\$0	
	Capital Expenditures			
	IT Hardware & Software	\$2,205	\$12,000	Expansion and renewal needs. We <u>may</u> be able apply this cost to the Capital Fund
	Furniture & Equipment	\$0	\$10,000	Expansion and renewal needs. We may be able apply this cost to the Capital Fund. Most furniture for SC has already been purchased.
	Depreciation & Amortization	\$20,129	\$20,000	Amortization and depreciation are methods of prorating the cost of assets like furniture and computers over the course of their useful life. eg Computer life 3 years \ \$1,300/3years=433 cost per year
	Total Occupancy	\$87,957	\$110,320	
OPERATIONS				
	Office & Administration			
	Office Stationery and Supplies	\$33,151	\$25,000	General Office and Kitchen Supplies used to carry out daily activities of the UTSU/SC. Supplies relate to all UTSU objectives.
	Printing	\$15,930	\$16,000	Main Printer includes Clubs Printing.
	Postage and Courier	\$1,762	\$2,000	Postage costs are low because of UofT's internal mail
	Membership Dues & Subscriptions	\$23,247	\$2,500	Subscriptions eg Formstack, CRISP 19/20 Does not include BoardDocs (5K - assuming BD not renewed) FluidReview (7,90)
	Bank & Finance Processing Charges	\$15,210	\$10,000	Bank Fees and Late Charges
	Contingency Provisions	\$0	\$50,000	Reserve of money set aside to cover possible unforeseen future expenses esp. w/SC
	Bad Debt	\$36,000	\$5,000	Vendors that do not pay their invoice eg Handbook, Bulk Purchasing. 18/19 36K clears out cumulative bad debt sitting in Accounts Receivable.
	GST/HST	\$0	\$31,525	Minimum. Eligible for partial reimbursement
	Professional Fees			
	Accounting & Audit	\$47,451	\$35,000	Annual Audit and Accounting Services prior to hiring of bookkeeper.
	Legal	\$64,248	\$30,000	Collective Bargaining January 2020
	Translation & Interpretation	\$0	\$100,000	Accommodation Needs. Variance= 18/19 included in other expenses (BOD)
	IT	\$0	\$7,500	IT Audit & Policies. Drive Mapping & Archiving.
	Planning & Facilitation	\$5,000	\$20,000	See 10K in Grants re Strat Planning. Student Commons Project Management Summer 2019.
	Human Resources: Ceridian	\$0	\$5,000	New HR/legal service we are testing offered by Ceridian to try and reduce legal costs and other subscriptions like Bamboo.
	Project Management: Student Commons	\$16,944	\$35,000	May-September 2019 (Dir Ops stand-in)
	Governance Review	\$5,000	\$10,000	Bylaws, Policies and Structure Review & Revision
	Governance			
	D&O Insurance	\$0	\$6,000	Directors and officers (D&O) liability insurance protects the personal assets of the UTSU's directors and officers in the event they are personally sued by employees, vendors, members, or other parties, for actual or alleged wrongful acts in managing the UTSU. Variance=18/19 was included with general liability insurance - separated out.
	Annual Report	\$0	\$2,500	Annual report to highlight UTSU's mission and impact over the past year, share financial position, thank volunteers and supporters, and make a case for contributing to the UTSU. No Annual Report produced in 18/19.
	BOD & Committee Meetings	\$23,868	\$17,250	ACM and various meeting expenses including Speaker. Reduction attributable to interpreter/cart costs being included here - moved to accessibility.
	BOD Development & Training	\$7,200	\$5,000	Board Retreat & Training. 19/20 reduced - staying on campus.
	Committee Initiatives	\$42,532	\$35,000	Various Campaigns and Donations eg 2018/19: Black Grad, Fight for \$15 & Fairness. Slight reduction for 19/20.
	Elections	\$18,584	\$18,000	Advertisements. Candidate Expenses. Maintained.
	TOTAL OPERATIONS	\$356,127	\$468,275	
PROGRAMS & SERVICES				
	Outreach & Engagement			
	Website Development and Hosting	\$3,711	\$20,000	New website for Student Commons & UTSU. Website development is needed to launch the Student Commons and expand existing engagement.
	Social Media Development & Hosting	\$6,242	\$7,500	eg Buffer, LinkedIn, MailChimp costs and Facebook ads. 18/19 included FluidReview (cancelled)
	Design & Promotions	\$6,451	\$35,000	Handbook 20K. Other promotion materials (posters, stickers, tatoos etc). Outside printing is used to provide marketing and/or program materials. Media advertisement will be used to market events, elections, programs, etc.
	Events	\$258,231	\$190,000	Orientation 150K (reduced). Other events eg Unity Ball and Winter Orientation.
	Hospitality	\$1,899	\$2,500	Hosting sponsor meetings and recognition gifts and giveaways
	Programs & Services			
	Student Groups			
	SG: Funding	\$224,064	\$145,000	100K Clubs Funding - Clubs funding model under revision (VPSL/CC). 5 K Financial Aid. 40K WUSC (balance difference received from levy against reserve)
	SG: Bulk Purchasing	\$25,010	\$25,000	Majority of this is flowthrough (money is received by clubs/societies to pay for swag at a discounted rate). 18/19 Majority of costs are included in "sales"
	SG: Resource Bank	\$3,129	\$3,500	Replenishment. The resource bank allows student societies and clubs to borrow event (eg popcorn machine) and meeting items eg projector) from the UTSU for free or for the cost of the materials consumed.
	Programs & Services			

	Supplies & Materials	\$0	\$2,500	General programming materials eg Netfile for Income Tax Clinic
	Room and Equipment Rental	\$0	\$4,000	UTSU receives significant discounts on space across campus however there are still rental costs for spaces like the HH Great Hall.
	Participant Costs (Food, Materials)	\$2,000	\$5,000	Event and meeting hospitality.
	Barrier Reduction	\$0	\$2,500	Participation Subsidies (events, conferences etc.)
	Accessibility Resources		\$37,000	Provides resources (eg adaptive technology, interpreters) and funding for the delivery of accessibility focussed and/or accessible programming by the UTSU and/or student serving groups. Variance - no expenses allocated to fund.
	Inventory (Tickets)	\$105,340	\$40,000	Purchase of tickets eg Movies, Ripley's Aquarium, Wonderland. Unused tickets are refunded. 18/19 included TTC which is now discontinued.
	Food	\$21,800	\$25,000	Food security profood costs: Food bank, UTSU's Got you, Vegan Breakfast, Pantry and Snacks, etc..
	Volunteer Program	\$6,943	\$5,000	Blue Crew Volunteer Training & Recognition (celebration and gifts).
	Library	\$0	\$1,000	Purchase of Books and Media for UTSU and student serving groups.
	Health & Dental Benefits			
	Health Benefits & Fees		\$6,946,300	Flowthrough & Fees to StudentCare/Desjardins
	Dental Benefits & Fees		\$5,773,800	Flowthrough & Fees to StudentCare/Desjardins
	Travel & Meetings (Away)			
	Conferences & Meetings	\$14,880	\$10,000	Staff and Exec Conferences and Meeting Registration Costs (eg CFS, CACUSS)
	Travel, Meals & Accomodations	\$6,623	\$10,000	Staff and Exec Conference related travel (eg CFS, CACUSS)
	Total Programs & Services	\$686,323	\$13,290,600	
	TOTAL EXPENSES	\$2,145,829	\$15,185,215	
	SURPLUS/DEFICIT	\$250,856	\$112,489	2018/19 Surplus expected. 2019/20 surplus will allocated to Reserve Funds to support growing needs of Student Commons.