

Benefit Saturday

There'll be an El Salvador benefit this Saturday, March 28, at the Santa Maria Goretti (Hall?) at 11040 - 90 Street. Admission per person is \$4 and the doors open at 7:30 p.m. The benefit is sponsored by the Support for El Salvador Committee. See you there.



OPEN HOUSE

ALBERTA DELTA MU OF PHI KAPPA PI MEN'S FRATERNITY

You are cordially invited to attend an open house in conjunction with the reincorporation of the only all Canadian Fraternity.

FREE "REFRESHMENTS" AND SNACKS

Members are being sought for the 1981/82 Term. Get in on the ground floor and enjoy the companionship, contacts, social activities and other benefits of membership.

ADDRESS: 10923 - 88 Ave.
SAT 28 MARCH
1 - 5 PM

PRELIMINARY BUDGET SUMMARY



STUDENTS' UNION UNION DES ETUDIANTS

UNIVERSITY OF ALBERTA, EDMONTON

The 1981-82 Preliminary Budget summary is published in this issue of the Gateway for your information. As a student, you are an owner of the Students' Union and how the Students' Union spends its money is your business. The actual figures for 1979-80 have been enclosed for comparison purposes (as the 1980-81 fiscal year is not yet complete).

Highlights of this year's budget are as follows:

- (1) Fee revenue is up due to the past fee increases.
- (2) Food sales should be down due to the discontinuation of RAITT and Fridays day service.
- (3) Interbudgetary categories have been removed, as has the category for External Services. Charges originally placed in these categories have been made more specific which accounts for increases in such categories as Advertising (revenues and expenses) and Bad Debts.
- (4) Grant Expense was included under Programme Expense in 1979-80 and amounted to approximately \$40,000.
- (5) The main reason for the increase in category 4410 is the increase in SORSE delegates. There is a corresponding increase in registration revenue.
- (6) Legal/Professional Services now include a charge from the University for doing payroll.
- (7) To reflect more accurately the costs of running various departments, a new system of allocations has been implemented. Categories 4850-4880 represent the expense side of these allocations, while 3511 and 3550 are the revenue sides. Departments are charged a portion of the administrative, caretaking, and occupancy costs while the administrative departments receive corresponding credits. The appendix shows the elimination of these allocations so that the actual costs of running each department can be seen. Note that depreciation is also considered an allocation but has no corresponding credit, thus enabling a capital reserve to be built up.

If anyone has questions or would like to see the entire budget (forty-eight pages worth!), feel free to come to the Executive Offices, Room 259 Students' Union Building.

Patricia Haws
Vice-President (Finance and Administration)

(24.03.81)

Area/Department ALL AREAS SUMMARY

Code Number	Account Description	Actual 1979-80	Preliminary 1981-82
REVENUE			
3010	Student Fees	574,118	685,000
3020	Other Registrations	59,383	80,295
3110	Food Sales	434,518	314,240
3120	Alcohol Sales	424,600	520,000
3130	Tobacco Sales	50,328	59,600
3140	Merchandise Sales	1,265,377	1,648,766
3210	Admissions	149,958	244,350
3220	Advertising	134,424	207,520
3230	Rental	247,755	296,100
3240	Services	60,643	85,850
3250	Commissions	76,278	97,800
3410	Interest	10,273	3,000
3420	Miscellaneous	42,248	46,950
3430	Grant	330,726	342,895
3510	Interbudgetary	63,343	
3511	Occupancy	794	39,324
3550	Service Allocation		109,880
TOTAL REVENUE		3,924,766	4,771,570
EXPENDITURES			
TOTAL EXPENDITURES		3,850,389	4,460,918
NET OPERATING CONTRIBUTION		74,377	310,652
LESS: MORTGAGE PAYMENT		246,198	246,198
CAPITAL EXPENDITURES		145,348	40,000
OVERALL CONTRIBUTION (SUBSIDY)		(317,169)	24,454

APPENDIX

AREA BY AREA SUMMARY WITH ALLOCATION ELIMINATIONS

Budget Number	AREA TITLE	CONTRIBUTION (SUBSIDY)	ELIMINATE ALLOCATIONS	NET CONTRIBUTION (SUBSIDY)
621	Elections & Referenda	(16,545)		(16,545)
622	Students' Council	(117,546)	750	(116,796)
711	Students' Orientation Services	(10,926)		(10,926)
715	Entertainment	13,564		13,564
716	Exam Registry	(1,898)		(1,898)
717	Housing Registry	(16,815)	480	(16,335)
719	Academic Affairs Board	(33,000)		(33,000)
720	Administration Board	(15,000)		(15,000)
721	External Affairs Board	(15,000)		(15,000)
722	Eugene Brody Board	(9,000)		(9,000)
730	C.J.S.R. Radio	(13,205)	7,500	(5,705)
741	Blotter	242		242
742	Gateway	(11,368)	4,500	(6,868)
743	Photo Directorate	(4,388)		(4,388)
744	Handbook and Directory	8,418		8,418
TOTAL OF ALL STUDENT-DIRECTED AREAS		(242,467)	13,230	(229,237)
602	Office Administration	(74,487)	(78,680)	(153,167)
611	Building Operations	(18,931)	19,800	869
612	Caretaking	(81,927)		(81,927)
801	Art Gallery	(48,432)	15,732	(32,700)
802	Art Classes (SUB)	7,419	6,216	1,203
806	HUB Studio	(2,018)		(2,018)
811	Theatre	(38,739)	46,794	8,055
832	Room at the Top	24,790	21,264	46,054
834	Fridays	(6,100)	8,600	2,500
835	L'Express	28,353	10,332	38,685
841	S.U. Records & Tapes	105,237	16,680	121,917
842	S.U. Music & Box Office	(538)	3,600	3,062
803	S.U. Yarncrafts	5,542	7,800	13,342
805	Copy Centre	(12,557)	1,200	(11,357)
821	SUB Games & Vending*	7,655	46,740	54,395
861	Concession Counter (Info. Desk)	4,728	7,446	12,174
TOTAL OF ALL MANAGER-DIRECTED AREAS		(106,005)	133,524	27,519
600	Administration	659,124	(69,324)	589,800
ALL AREAS TOTAL		310,652	77,430	388,082
LESS: MORTGAGE PAYMENT (Principal = 93,916; Interest = 152,282)				246,198
CAPITAL EXPENDITURES				40,000
*DEPRECIATION				77,430
OVERALL CONTRIBUTION				24,454

* NOTE: As depreciation does not entail a cash outlay, this can be added to the overall contribution to compute the total funds available (\$101,884). However, \$60,000 will be transferred to a special reserve fund as per constitutional requirements.

EXPENDITURES

Code Number	Account Description	Actual 1979-80	Preliminary 1981-82
4010	C.O.G.S. Food	246,574	158,385
4020	C.O.G.S. Alcohol	227,580	286,400
4030	C.O.G.S. Tobacco	39,895	45,760
4040	C.O.G.S. Merchandise	961,061	1,244,160
4050	C.O.G.S. Photographs		8,906
4110	Casual/Hourly Wages	299,882	289,573
4130	Salaries	1,104,562	1,152,919
4135	Overtime Wages	16,609	11,140
4140	U.I.C.	17,562	25,669
4141	C.P.P.	18,936	25,696
4142	Fringe Benefits	117,659	71,823
4143	Pension Contributions		35,959
4160	Honoraria	1,250	1,650
4210	Maintenance/Supplies	77,667	95,747
4230	Transport	1,938	10,680
4320	Advertising	58,239	73,586
4330	Telecommunications	47,623	33,100
4340	Printing	61,699	93,465
4350	External Services	46,499	
4360	Commissions	40,236	44,818
4410	Travel/Lodging/Food/Entertainment	25,711	49,475
4430	Recruitment/Development		500
4450	Contingency		500
4510	Bank Service Charges	988	1,700
4520	Interest Expense	35,918	50,000
4530	Legal/Professional Services	19,475	40,000
4540	Equipment Rentals	54,777	49,078
4550	Bad Debts		7,000
4590	Office Supplies/Expenses	28,083	24,161
4610	Programme Expense	176,763	145,650
4620	Memberships/Subscriptions	14,065	15,035
4630	Cash Over/Short	(1,169)	
4630	Grant Expense		69,000
4840	Rent (Premises)	45,462	72,749
4850	Administration Expenses		79,880
4870	Caretaking/Building Maintenance		30,000
4880	Occupancy		39,324
4890	Sub Expansion & Depreciation	2,000	77,430
4899	Interbudgetary	62,845	
TOTAL EXPENDITURES		3,850,389	4,460,918