

Dalhousie Student Union

| | 1974-75 | | 1975-76 | | 1976-77 |
|---|----------------|---------------------|----------------|---------------------|---------------------|
| | Actual | Budget | Actual | Budget | Projected |
| Income | | | | | |
| Student Union Fees | \$273,985 | \$261,500 | \$351,545 | \$336,250 | \$344,650 |
| M.S.V.U. | 8,099 | 10,540 ¹ | 7,099 | 10,075 ¹ | 10,075 ¹ |
| N.S.T.C. Fees | 2,520 | 2,800 ² | 3,017 | 2,800 ² | 2,800 ² |
| | <u>284,604</u> | <u>274,840</u> | <u>361,661</u> | <u>349,125</u> | <u>\$357,525</u> |
| Less | | | | | |
| Portion Allocated to S.U.B. Fund | 65,000 | 62,500 | 67,780 | 65,000 | \$ 66,600 |
| Portion Allocated to Prescription Drugs | 32,500 | 33,250 | 35,890 | 34,500 | 38,550 |
| Portion Allocated to Yearbook | 14,625 | 14,063 | 15,250 | 14,625 | 16,650 |
| Portion Allocated to Non-SUB Capital Fund | -0- | -0- ³ | 15,250 | 14,625 ³ | 14,985 ³ |
| Portion Allocated to NUS | -0- | -0- ⁴ | 6,778 | 6,500 ⁴ | 6,660 ⁴ |
| | <u>112,125</u> | <u>109,813</u> | <u>140,948</u> | <u>135,250</u> | <u>143,445</u> |
| Interest | 10,793 | 6,500 | 12,247 | 7,000 | 10,000 |
| Net Income - Entertainment | 4,459 | 11,725 | -0- | -0- | 1,400 |
| Food Services | 5,978 | 8,000 | 12,691 | 10,000 | 15,000 |
| Fall Festival | 1,327 | --- | 440 | -0- | -0- |
| Pharos | 207 | (500) | 1,123 | (500) | -0- |
| Lounges | 22,017 | 28,000 | 27,951 | 36,880 | 64,825 |
| Photography | 126 | (1,000) | -0- | -0- | -0- |
| | <u>217,422</u> | <u>217,752</u> | <u>275,165</u> | <u>267,255</u> | <u>305,305</u> |
| Net Expenditure | | | | | |
| Academic Affairs | 1,546 | 2,000 | 6,466 | 5,800 | -0- |
| Council Administration | 15,935 | 16,450 | 23,019 | 18,800 | 26,200 |
| Communications | 3,413 | 4,200 | 4,137 | 4,170 | -0- |
| Community Affairs | 4,476 | 4,500 | 5,344 | 3,250 | -0- |
| Executive Fund | 647 | 750 | 495 | 500 | 750 |
| Grants | 8,972 | 9,000 | 15,109 | 15,000 | 15,000 |
| Gazette | 11,911 | 12,299 | 17,052 | 6,800 | 13,690 |
| Graduation | 3,138 | 1,400 | 1,598 | 650 | -0- |
| Miscellaneous | 16,105 | 14,527 | 11,138 | 11,300 | 11,800 |
| N.U.S. | 3,806 | 3,060 | 1,633 | 2,100 | -0- |
| Orientation | 1,366 | 1,750 | 919 | 2,800 | -0- |
| Radio | 8,283 | 10,450 | 7,126 | 7,430 | 8,500 |
| S.U.B. Operations | 134,702 | 130,675 | 137,292 | 129,969 | 149,500 |
| Winter Carnival | 2,179 | 2,175 | 1,725 | -0- | -0- |
| Entertainment | -0- | -0- | 1,729 | 700 | -0- |
| Furniture and Fixtures | -0- | -0- | 38,816 | 50,000 ⁵ | 50,000 ⁵ |
| Photography | -0- | -0- | 154 | 1,000 | 1,000 |
| Student Federations | -0- | -0- | -0- | -0- | 2,200 |
| Secretariates | -0- | -0- | -0- | -0- | 8,700 ⁶ |
| Special Events | -0- | -0- | -0- | 1,350 | 2,000 |
| Reserve for Contingencies | -0- | 3,500 | -0- | 5,000 | 5,000 |
| | <u>216,479</u> | <u>213,236</u> | <u>273,752</u> | <u>266,619</u> | <u>239,340</u> |
| Net income | \$ 943 | \$ 1,016 | \$ 1,413 | \$ 636 | \$ 10,965 |

Budget

NOTE TO THE FINANCIAL STATEMENTS

The Dalhousie Student Union Building, including furniture and fixtures, is owned by Dalhousie University. In return for the use of the Building, the Student Union has contributed \$520,400 toward the cost of the Building, furniture and fixtures. A further \$522,000 will be paid over the next seven years in instalments based on student enrollment in the University.

In addition, the Student Union is responsible for replacement of furniture and fixtures as required. It was originally intended to charge \$10,000 against revenue each year to create a fund for this purpose. However, due to the high costs of replacements, in any year when the costs exceed \$10,000, the Student Union has decided to finance additions first out of revenue and any excess will be charged against the fund.

The Student Union will also pay grants to the University totalling \$145,000 over the next seven years as contributions toward the operating costs of the Building.

NOTES

1. M.S.V.U. fees are \$7.75 per full-time student.
2. N.S.T.C. fees are \$7.00 per full-time student.
3. The Non-SUB Capital Fund was created in 1975 to help fund capital projects outside the Student Union Building.
4. Beginning in 1975-76, N.U.S. membership fees were charged directly to Income; present membership fee: \$1.00 per full-time student.
5. Beginning in 1975-76, furniture and fixtures was charged directly to income.
6. Beginning in 1976-77, the Council Secretariate Budgets (Communications, Community Affairs, Academic Affairs, Housing) were incorporated into one budget, "Secretariates".

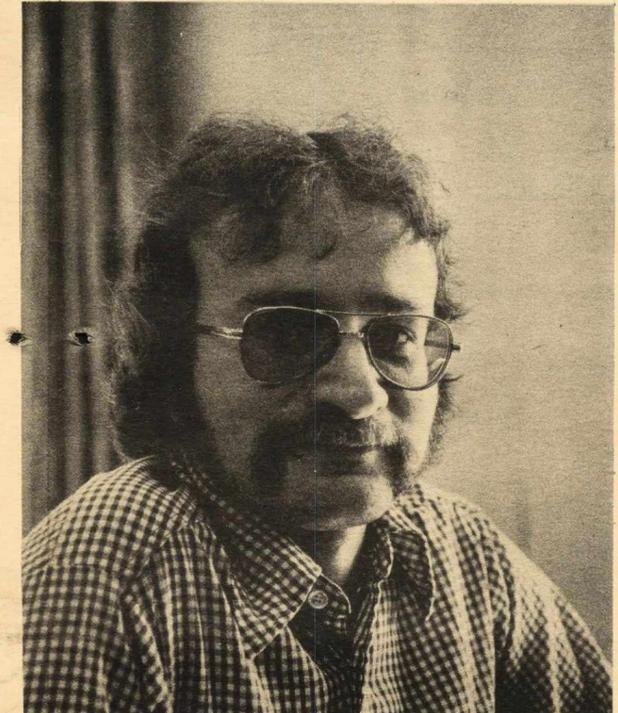
ENTERTAINMENT

| 1974-75 | | 1975-76 | | 1977 | |
|---------------------|----------|----------------|-----------------------|----------------|-----------|
| Actual | Budget | Actual | Budget | Actual | Projected |
| REVENUE | | REVENUE | | REVENUE | |
| Jazz & Suds | \$ 3,906 | \$10,400 | Jazz & Suds | \$ 754 | \$ |
| Pub Stop | 27,066 | 22,500 | Dance & Lounge | 11,509 | 11,810 |
| Record Hop | 1,543 | 3,000 | Other Entertainment | 37,294 | 14,080 |
| Grawood Lounge | 1,675 | 1,800 | Special Entertainment | 16,097 | 11,700 |
| Concerts | 1,638 | 15,750 | Coffee House | 3,639 | 5,200 |
| Other Entertainment | 30,629 | 21,800 | Record Hop | 2,486 | 10,125 |
| Cafe Flick | 3,321 | 6,000 | Movies | 8,733 | 4,500 |
| Lecture Series | 642 | 3,000 | | | 1,800 |
| Miscellaneous | 800 | 300 | | | 5,625 |
| | 71,270 | 84,550 | | 80,512 | 164,000 |
| | | | | | \$87,215 |

| 1974-75 | | 1975-76 | | 1977 | |
|-------------------------|--------|---------------------|-------------------------|---------------------|-----------|
| Actual | Budget | Actual | Budget | Actual | Projected |
| EXPENDITURES | | EXPENDITURES | | EXPENDITURES | |
| Jazz & Suds | 2,800 | 7,200 | Jazz & Suds | 1,631 | -0- |
| Record Hop | 375 | 1,125 | Record Hop | 720 | -0- |
| Conference & Travel | 1,717 | 1,500 | Conference & Travel | 1,133 | 1,250 |
| Ads & Promotion | 1,238 | 2,000 | Ads & Promotion | 666 | -0- |
| Office Services | -0- | -0- | Office Services | -0- | 1,100 |
| Other Promotion | -0- | -0- | Other Promotion | -0- | 2,250 |
| Postage | 36 | 100 | Postage | -0- | 200 |
| Tel & Tel | 878 | 300 | Tel & Tel | 824 | 700 |
| Salaries | 4,831 | -0- | Salaries | 5,170 | 6,200 |
| Office Expense | 215 | 150 | Office Expense | 528 | -0- |
| Technical & Maintenance | 2,000 | 2,000 | Technical & Maintenance | 4,200 | 4,420 |
| Receptions | 1,432 | 1,200 | Receptions | 1,488 | -0- |
| Room Rentals | -0- | -0- | Room Rentals | 6,184 | 6,780 |

| 1974-75 | | 1974-75 | | 1976-77 | |
|------------------------------------|----------|----------|-----------------------|-----------|-------------------------------------|
| Actual | Budget | Actual | Budget | Actual | Projected |
| Pub Stop | 10,935 | 12,750 | Dance & Lounge | \$ 6,502 | \$15,600 |
| Grawood Lounge | -0- | 1,800 | Other Entertainment | 21,060 | 10,100 |
| Concerts | 4,350 | 14,000 | Special Entertainment | 15,174 | 6,400 |
| Other Entertainment | 25,226 | 14,000 | Coffee House | 1,441 | 8,000 |
| Cafe Flick | 2,000 | 3,300 | Movies | 3,368 | 1,500 |
| Miscellaneous | 1,429 | 1,500 | Lectures | 6,867 | 4,050 |
| Lecture Program | 4,763 | 6,000 | Food Catering | 1,629 | 4,000 |
| Cohn Rental | -0- | 1,400 | Society Rebates | 230 | 2,500 |
| Gazette | 2,500 | 2,500 | Poster Design | 15 | \$52,150 |
| | \$66,725 | \$72,825 | Instructors | 325 | |
| Excess of Revenue over Expenditure | \$ 4,495 | \$11,725 | Decorations | 566 | 7,165 |
| | | | Concerts | 2,520 | 900 |
| | | | | 82,241 | 900 |
| | | | | (\$1,279) | 164,700 |
| | | | | | Refreshments |
| | | | | | 550 |
| | | | | | Transportation |
| | | | | | 350 |
| | | | | | Office Supplies |
| | | | | | 300 |
| | | | | | Miscellaneous |
| | | | | | 1,500 |
| | | | | | \$85,815 |
| | | | | | Excess of Revenue over Expenditures |
| | | | | | \$ 1,400 |

Pursuant to By-Law IX of the Construction of the Dalhousie Student Union, section (1) which reads:
 (1) The Council of Students shall, each year, before the end of October, publish in the Gazette or otherwise as may be necessary;
 (a) a detailed summary of the audited financial statements for the preceeding financial year, and
 (b) a detailed summary of the budget of the Council and the agencies under its jurisdiction for the current year.
 The following is a presentation of such statements.
 The Dalhousie Student Union operates on a fiscal year running from May 1 to April 30 of the following year.
 Due to the possibility of typographical or proof-reading errors in these statements, verification of any item may be obtained by any student at the Student Union Offices, Room 222, Student Union Building.
 The financial statements of the Student Union are hereby presented on a comparative basis except where otherwise noted.



Student Council Treasurer Pat Stewart, together with Gazette Staff has prepared the data for the publication of the budget. **Dal Photo/Walsh**

- The \$50 Student Union Fee goes to the following areas:
- \$14.32 goes into actual day-to-day operational cost of the Student Union Building.
 - \$10.00 goes to the University to repay the students' share in the original capital cost of the Student Union Building.
 - \$5.00 goes to pay for the prescription drug plan operated through the Student Union.
 - \$4.80 goes into replacement of existing and purchase of new furniture and fixtures.
 - \$2.51 goes toward the actual administration of the Student Union.
 - \$2.50 goes toward the cost of producing Pharos, the yearbook which is distributed to all graduating students.
 - \$2.25 goes toward the establishment of a non-S.U.B. facility elsewhere on campus.
 - \$1.44 goes to grants for student organizations and community groups.
 - \$1.31 goes toward publishing the Dalhousie Gazette.
 - \$1.00 goes to the National Union of Students, who, from an Ottawa-based office, represent students nationally.
 - \$.81 goes into the operation of C.K.D.U., the Dalhousie student radio station.
 - \$.83 finances the Secretariats, e.g. Housing, Community Affairs.
 - \$.48 goes into a reserve for contingency.
 - \$.21 goes to Student Federations, i.e. Atlantic Federation of Students, which co-ordinate student activities in the Atlantic region.
 - \$.19 finances special events, i.e. Orientation.
 - \$.10 goes into the operation of the Photography Department.
 - \$.07 goes into the Executive fund.
 - \$.13 Miscellaneous.
 - \$.105 has yet to be allocated.

COUNCIL ADMINISTRATION

| 1974-5 | | 1975-6 | | 1977 | |
|--------------------------------------|------------|---------------------|------------|---------------------|------------|
| Actual | Budget | Actual | Budget | Actual | Projected |
| REVENUE | | REVENUE | | REVENUE | |
| Vending | \$23,937 | \$22,000 | \$21,423 | \$24,000 | \$24,000 |
| Judgement Recovery | -153 | -0- | -0- | -0- | -0- |
| | 24,090 | 22,000 | 21,423 | 24,000 | 24,000 A |
| EXPENDITURES | | EXPENDITURES | | EXPENDITURES | |
| Salaries | 26,854 | 26,050 | 31,835 | 29,500 | \$38,000 |
| Telephone | 3,749 | 3,700 | 4,149 | 3,900 | 3,900 |
| Office Expense | 2,843 | 2,000 | 3,683 | 2,500 | 2,500 |
| Conferences | 1,473 | 1,150 | 1,270 | 1,200 | 1,100 |
| Elections | 1,396 | 1,000 | 1,119 | 1,200 | 1,000 |
| Audit Fees | 800 | 1,000 | 850 | 900 | 900 |
| Postage | 271 | 750 | 30 | 800 | 750 |
| Bonding & Insurance | 686 | 650 | 284 | 700 | 500 |
| Legal Fees | -0- | 700 | 50 | 500 | 400 |
| Gifts, Awards, Honoraria | 284 | 200 | 426 | 350 | 350 |
| Presidential Expense Account | -0- | -0- | 47 | 50 | 50 |
| Miscellaneous | 1,541 | 1,250 | 699 | 1,200 | 750 |
| Copy Supplies | 128 | -0- | -0- | -0- | -0- |
| | \$40,025 | \$38,450 | 44,442 | 42,800 | 50,200 |
| Excess of Revenues over Expenditures | (\$15,935) | (\$16,450) | (\$23,019) | (\$18,800) | (\$26,200) |

A. The revenues earned from the commission from the vending machines is charged against the costs of the Students' Council Administration. This is the only instance where revenue that is not accrued from the organization concerned is listed as revenue for it. The result is that the cost of operating the Student Council appears to be half of what it really is. Editor's note.

| 1974-75 | | 1975-76 | | 1976-77 | |
|-------------------------------------|-------------|--------------------|-------------|--------------------|-------------|
| Actual | Budget | Actual | Budget | Actual | Projected |
| Revenue | | Revenue | | Revenue | |
| McInnes Room | \$ 7,017 | \$ 7,000 | 7,413 | 7,500 | 8,500 |
| Meeting Rooms & Lounges | 10,138 | 8,000 | 9,520 | 6,500 | 7,500 |
| Barbershop | 710 | 600 | 880 | 1,000 | 1,000 |
| Miscellaneous | 361 | 50 | 45 | 200 | 500 |
| Games Room | 36,491 | 43,000 | 37,240 | 37,541 | 37,420 |
| Technical | 385 | 3,500 | 4,443 | 5,000 | 5,300 |
| Office Services | 16,625 | 11,100 | 17,195 | 12,500 | 15,000 |
| Coat Check | 391 | 300 | 1,234 | 2,500 | 2,500 |
| Entertainment Rentals | -0- | -0- | 6,183 | 14,100 | 6,780 |
| | 72,118 | 73,550 | 84,153 | 86,841 | 84,500 |
| Expenditure | | Expenditure | | Expenditure | |
| Building Supplies | 3,427 | 3,000 | 2,421 | 3,200 | 3,200 |
| Miscellaneous | 259 | 1,000 | 545 | 500 | 1,000 |
| Tel & Tel | 5,562 | 4,500 | 3,176 | 3,500 | 4,000 |
| Office Expense | 677 | 1,500 | 835 | 1,000 | 1,000 |
| Salaries - Students | | | | | 97,770 |
| Staff | | | | | 80,630 |
| | 130,480 | 125,060 | 155,444 | 149,607 | 178,400 |
| Security | 12,180 | 13,225 | 11,212 | 13,870 | -0- |
| Affiliations | 152 | 150 | 24 | 150 | 150 |
| Conference | 1,431 | 900 | 840 | 800 | 500 |
| Transportation | 782 | 1,000 | 394 | 600 | 1,000 |
| Postage | 128 | 240 | 83 | 600 | 200 |
| Bank Charges | 224 | -0- | 463 | 100 | 350 |
| Ops Grant | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| F. & F. | 2,186 | 15,000 | -0- | -0- | -0- |
| Games Room | 4,702 | 3,200 | 3,393 | 4,273 | 3,400 |
| Office Services | 25,849 | 13,850 | 18,905 | 15,360 | 17,000 |
| Technical | 3,781 | 6,600 | 8,710 | 8,250 | 8,800 |
| | 206,820 | 204,225 | 221,445 | 216,810 | 234,000 |
| Excess of Revenue over Expenditures | (\$134,702) | (\$130,675) | (\$137,292) | (\$129,969) | (\$149,500) |

| MISCELLANEOUS | | GRANTS | |
|-------------------------------------|------------|---------------------------|-----------|
| Actual | Projected | Actual | Projected |
| Housing | \$ 3,000 | Provision for Grants | \$14,000 |
| Service Contracts | 3,000 | Provision for Conferences | 1,000 |
| Student Handbook | 2,500 | | \$15,000 |
| Student Directory | 2,000 | | |
| Research | 500 | | |
| Miscellaneous | 800 | | |
| | \$11,800 | | |
| Excess of Revenue over Expenditures | (\$11,800) | | |

| <u>GAZETTE</u> | | 1977 |
|-------------------------------------|--|-------------------|
| <u>REVENUES</u> | | |
| National Advertising | | \$ 6,000 |
| Local Advertising | | 18,000 |
| Student Union | | 3,000 |
| | | <u>27,000</u> |
| <u>EXPENDITURES</u> | | |
| Printing | | \$13,500 |
| Composing | | 6,250 |
| Salaries | | 5,500 |
| Distribution | | 3,500 |
| Advertising Commission | | 2,700 |
| CUP Dues | | 2,840 |
| Office Supplies | | 1,000 |
| Conferences | | 1,000 |
| Tel & Tel | | 800 |
| Special Editions | | 800 |
| Cartoon & Photography | | 800 |
| Transportation | | 700 |
| Bad Debts | | 500 |
| Feature Pool | | 400 |
| Review Pool | | 200 |
| Mailing | | 75 |
| Miscellaneous | | <u>125</u> |
| | | 40,690 |
| Excess of Revenue over Expenditures | | <u>(\$13,690)</u> |

| <u>SECRETARIATES</u> | | Projected |
|-------------------------------------|--|-------------------|
| <u>EXPENDITURES</u> | | |
| Salaries | | \$ 2,375 |
| Lectures | | 2,000 |
| Printing & Publicity | | 1,600 |
| Gazette Advertising | | 800 |
| Telephones | | 600 |
| Outreach Tutoring | | 500 |
| Conferences | | 200 |
| Office Expense | | 100 |
| Postage | | 100 |
| Transportation | | 75 |
| Affiliations | | 50 |
| Miscellaneous | | <u>300</u> |
| | | \$ 8,700 |
| Excess of Revenue over Expenditures | | <u>(\$ 8,700)</u> |

| <u>STUDENT FEDERATIONS</u> | | Projected |
|-------------------------------------|--|-------------------|
| N.U.S. - A.F.S. | | |
| <u>EXPENDITURES</u> | | |
| Membership Fee - AFS | | \$ 400 |
| Travel Allowances | | 1,200 |
| Conferences | | 450 |
| Miscellaneous | | <u>150</u> |
| | | \$ 2,200 |
| Excess of Revenue over Expenditures | | <u>(\$ 2,200)</u> |

| <u>EXECUTIVE FUND</u> | | Projected |
|-------------------------------------|--|-----------------|
| <u>EXPENDITURES</u> | | |
| Provision for Executive Fund | | \$ 750 |
| Excess of Revenue over Expenditures | | <u>(\$ 750)</u> |

| <u>CKDU</u> | | 1977 |
|--------------------------------------|---------|-------------------|
| <u>REVENUE</u> | | |
| Commercial Sales | | \$ 1,000 |
| <u>EXPENDITURES</u> | | |
| Salaries -Station Manager | \$2,885 | |
| -Department Heads | 450 | |
| -Payroll Burden | 270 | \$ 3,605 |
| Records | | 2,000 |
| Telephone | | |
| -Base | 785 | |
| -Remote Lines | 200 | |
| -Carrier Lines | 600 | 1,585 |
| CN/CP Telecommunications | | 740 |
| Technical | | 400 |
| Carrier Current | | 300 |
| Printing & Postage | | 250 |
| Canadian Association of Broadcasters | | 220 |
| Tapes & Supplies | | 200 |
| Transportation | | 50 |
| Office Supplies | | 50 |
| Miscellaneous | | <u>100</u> |
| | | \$ 9,500 |
| Excess of Revenue over Expenditures | | <u>(\$ 8,500)</u> |

| <u>PHAROS</u> | | 1977 |
|-------------------------------------|--|-----------------|
| <u>REVENUES</u> | | |
| Student Fees | | \$16,650 |
| Patronage-Advertising | | 1,500 |
| | | <u>\$18,150</u> |
| <u>EXPENDITURES</u> | | |
| Printing | | \$13,250 |
| Postage | | 1,500 |
| Photography | | 1,000 |
| Salaries | | 600 |
| Shipping | | 420 |
| Telephone | | 400 |
| Honoraria | | 300 |
| Advertising Commission | | 225 |
| Gifts & Awards | | 150 |
| Bad Debts | | 100 |
| Labels | | 85 |
| Office Expense | | 75 |
| Miscellaneous | | <u>45</u> |
| | | 18,150 |
| Excess of Revenue over Expenditures | | <u>-0-</u> |

| <u>FOOD SERVICE</u> | | 1977 |
|-------------------------------------|--|-----------------|
| <u>REVENUES</u> | | |
| Catering | | \$28,000 |
| <u>EXPENDITURES</u> | | |
| Equipment Replacement | | \$ 8,000 |
| Repairs | | 2,500 |
| Salaries | | 2,000 |
| Miscellaneous | | <u>500</u> |
| | | 13,000 |
| Excess of Revenue over Expenditures | | <u>\$15,000</u> |

| <u>BAR SERVICES</u> | | 1977 |
|--------------------------------------|-----------|---------------------|
| <u>REVENUE</u> | | |
| Sales | | Projected \$507,500 |
| <u>EXPENDITURES</u> | | |
| Cost of Goods Sold | | \$233,450 |
| Salaries | | |
| Services | \$ 98,200 | |
| Payroll Burden | 7,900 | 106,100 |
| Hospital Tax | | 35,525 |
| Paper | | 21,000 |
| Security | | 15,000 |
| Mix | | 15,000 |
| Capital Allocation | | 5,000 |
| Equipment | | 5,000 |
| Transportation | | 3,600 |
| Miscellaneous | | <u>3,000</u> |
| | | 442,675 |
| Excess of Revenues over Expenditures | | <u>\$ 64,825</u> |

| <u>PHOTOGRAPHY</u> | | 1977 |
|-------------------------------------|--|-------------------|
| <u>REVENUES</u> | | |
| Pharos | | \$ 800 |
| Gazette | | 700 |
| Council | | 300 |
| Handbook | | 100 |
| Miscellaneous | | <u>400</u> |
| | | \$ 2,300 |
| <u>EXPENDITURES</u> | | |
| Film, Paper & Chemicals | | \$ 1,450 |
| Salaries | | 1,300 |
| Repairs | | 250 |
| Telephone | | 175 |
| Office Expense | | 50 |
| Library | | 25 |
| Miscellaneous | | <u>50</u> |
| | | 3,300 |
| Excess of Revenue over Expenditures | | <u>(\$ 1,000)</u> |

