

Dalhousie Student Union Budget

	1974-75		1975-76		1976-77		1978
	Actual	Budget	Actual	Budget	Actual	Budget	Projected
Income							
Student Union Fees	\$273,985	\$261,500	\$351,545	\$336,250	\$366,030	\$344,650	\$354,460
M.S.V.U.	8,099	10,540	7,099	10,075 (1)	11,098	10,075 (1)	10,075 (1)
N.S.T.C. Fees	2,520	2,800	3,017	2,800 (2)	2,919	2,800 (2)	-0-
	<u>284,604</u>	<u>274,840</u>	<u>361,661</u>	<u>349,125</u>	<u>380,047</u>	<u>357,525</u>	<u>364,535</u>
Less							
Portion Allocated to S.U.B. Fund	65,000	62,500	67,780	65,000	68,480	66,600	66,600
Portion Allocated to Prescription Drugs	32,500	33,250	35,890	34,500	47,485	38,550	39,800
Portion Allocated to Yearbook	14,625	14,063	15,250	14,625	15,408	16,650	16,650
Portion Allocated to Non-SUB Capital Fund	-0-	-0-	15,250	14,625 (3)	15,408	14,985 (3)	14,985 (3)
Portion Allocated to NUS	-0-	-0-	6,778	6,500 (4)	6,848	6,660 (4)	6,660 (4)
Portion Allocated to AFS	-0-	-0-	-0-	-0-	-0-	-0-	6,660 (5)
	<u>112,125</u>	<u>109,813</u>	<u>140,948</u>	<u>135,250</u>	<u>153,629</u>	<u>143,445</u>	<u>151,355</u>
Interest	10,793	6,500	12,247	7,000	7,393	10,000	10,000
Net Incomes	-0-	-0-	-0-	-0-	-0-	-0-	55,145
Bar Services	4,459	11,725	-0-	-0-	9,250	1,400	9,323
Entertainment	5,978	8,000	12,691	10,000	16,848	15,000	12,000
Food Services	1,327	-0-	440	-0-	2,745	-0-	-0-
Fall Festival	207	(500)	1,123	(500)	1,260	-0-	150
Pharos	22,017	28,000	27,951	36,880	51,723	64,825	-0-
Lounges	126	(1,000)	-0-	-0-	-0-	-0-	-0-
Photography							
	<u>217,422</u>	<u>217,752</u>	<u>275,165</u>	<u>267,255</u>	<u>308,244</u>	<u>305,305</u>	<u>76,618</u>
							244,778
Net Expenditure							
Academic Affairs	1,546	2,000	6,466	5,800	-0-	-0-	-0-
Council Administration	15,935	16,450	23,019	18,800	32,640	26,200	21,226
Communications	3,413	4,200	4,137	4,170	-0-	-0-	-0-
Community Affairs	4,476	4,500	5,344	3,250	-0-	-0-	-0-
Executive Fund	647	750	495	500	776	750	500
Grants	8,972	9,000	15,109	15,000	16,085	15,000	20,500
Gazette	11,911	12,299	17,052	6,800	26,354	13,690	21,536
Graduation	3,138	1,400	1,598	650	-0-	-0-	-0-
Miscellaneous	16,105	14,527	11,138	11,300	12,757	11,800	12,700
N.U.S.	3,806	3,060	1,633	2,100	-0-	-0-	-0-
Orientation	1,366	1,750	919	2,800	-0-	-0-	-0-
Radio	8,283	10,450	7,126	7,430	7,307	8,500	7,775
S.U.B. Operations	134,702	130,675	137,292	129,969	142,756	149,500	146,081
Winter Carnival	2,179	2,175	1,725	-0-	-0-	-0-	-0-
Entertainment	-0-	-0-	1,729	700	-0-	-0- (6)	-0- (6)
Furniture and Fixtures	-0-	-0-	38,816	50,000 (6)	52,808	50,000	50,000
Photography	-0-	-0-	154	1,000	1,557	1,000	740
Student Federations	-0-	-0-	-0-	-0-	2,935	2,200	2,090
Secretariates	-0-	-0-	-0-	-0-	4,545	8,700 (7)	4,678 (7)
Special Events	-0-	-0-	-0-	1,350	-0-	2,000	-0-
Reserve for Contingencies	-0-	3,500	-0-	5,000	-0-	5,000	5,000
	<u>216,479</u>	<u>213,236</u>	<u>273,752</u>	<u>266,619</u>	<u>300,520</u>	<u>239,340</u>	<u>237,826</u>
Net Income	\$ 943	\$ 1,016	\$ 1,413	\$ 636	\$ 17,615	\$ 10,965	\$ 6,972



NOTE TO THE FINANCIAL STATEMENTS APRIL 30, 1977

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 \$585,400 toward the cost of the Building, furniture and fixtures. A further \$457,000 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 \$130,000 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 1977-1978, AFS membership fees were charged directly to Income; present membership fee: \$1.00 per full-time student.
6. Beginning in 1975-76, furniture and fixtures was charged directly to income.
7. Beginning in 1976-77, the Council Secretariate Budgets (Communications, Community Affairs, Academic Affairs, Housing) were incorporated into one budget, "Secretariates."

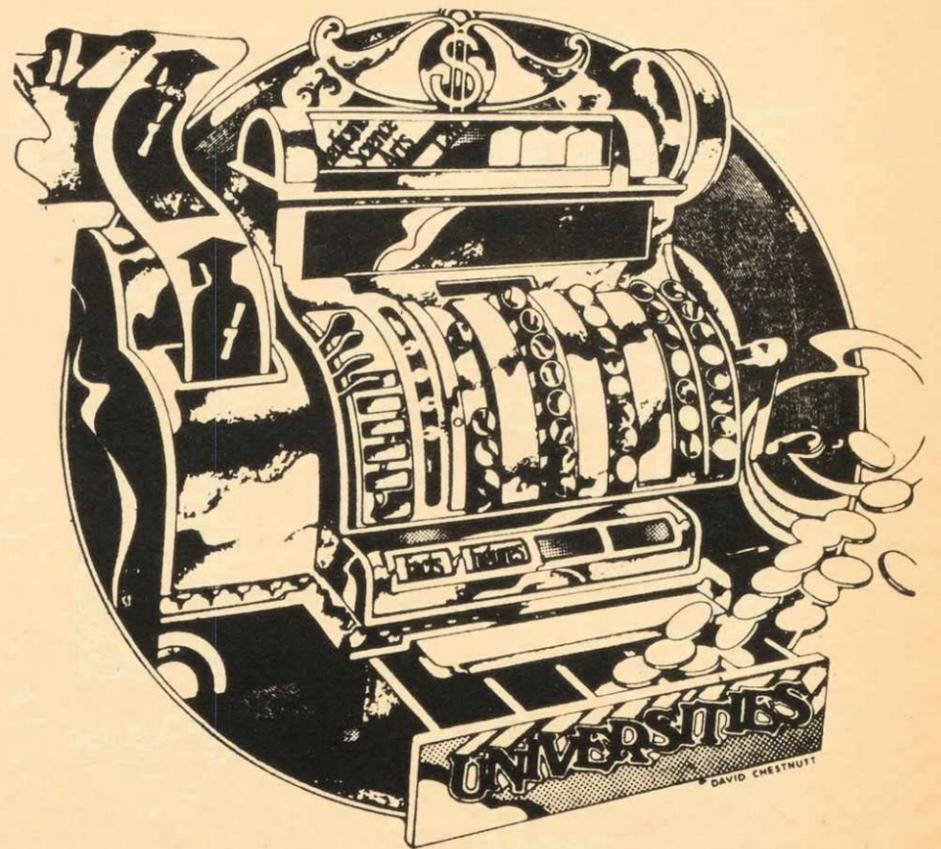
According to By-Law of the Construction of the Dalhousie Student Union, section (1) which reads:
 (1) The Council of Students shall, each year, before the end of October, publish in the **Gazette** or otherwise as may be necessary;
 (a) a detailed summary of the audited financial statements for the preceding 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 presented here on a comparative basis except where otherwise noted.



Gail Rudderham, Student Council Treasurer

Where Does My \$51.00 Student Fee Go?

- \$11.64 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.
- \$ 5.50 goes into replacement of existing and purchase of new furniture and fixtures. This appears high but furniture is depreciating faster than it is being replaced. Some students mis-use furniture and it is expensive to replace.
- \$ 5.00 goes to pay for the prescription drug plan operated through the Student Union.
- \$ 3.41 goes toward the actual administration of the Student Union.
- \$ 3.12 goes to produce the Dalhousie Gazette.
- \$ 2.50 goes toward the cost of producing Pharos, which is distributed to all graduating students.
- \$ 2.46 goes to grants for student organizations and community groups.
- \$ 2.25 goes toward the establishment of a non-S.U.B. facility elsewhere on campus.
- \$ 1.99 goes for the publication of the Student Handbook and the Student Directory.
- \$ 1.13 goes into the operation of CKDU, the Dalhousie radio station.
- \$ 1.00 goes to the National Union of Students who, from an Ottawa-based office, represent students nationally.
- \$ 1.00 goes to Atlantic Federation of Students.

SUB OPERATIONS

1975-76		1976-77		1978
Actual	Budget	Actual	Budget	Projected
7,413	7,500	\$ 8,568	\$ 8,500	\$ 6,500
9,520	6,500	9,638	7,500	8,000
880	1,000	480	1,000	1,000
45	200	72	500	500
37,240	37,541	42,172	37,420	38,600
4,443	5,000	4,994	5,300	5,275
17,195	12,500	21,054	15,000	20,500
1,234	2,500	1,537	2,500	1,500
6,183	14,100	4,474	6,780	6,324
84,153	86,841	92,989	84,500	88,199
2,421	3,200	1,994	3,200	3,000
545	500	339	1,000	1,000
3,176	3,500	4,644	4,000	3,380
835	1,000	1,184	1,000	1,000
		170,577	178,400	98,711
155,444	149,607	178,738	178,400	107,091
11,212	13,870	-0-	-0-	-0-
24	150	146	150	175
840	800	451	500	550
394	600	590	1,000	500
83	600	39	200	150
463	100	606	350	350
15,000	15,000	15,000	15,000	20,000
-0-	-0-	-0-	-0-	-0-
3,393	4,273	10,278	3,400	23,661
18,905	15,360	22,139	17,000	42,106
8,710	8,250	7,758	8,800	32,587
-0-	-0-	-0-	-0-	7,100
221,445	216,810	235,745	234,000	\$234,280
(\$137,292)	(\$129,969)	\$ (142,756)	\$ (149,500)	\$146,081

GRANTS

Expenditures	1976-77		1978
	Actual	Budget	Projected
Provision for Grants	\$ 14,000	\$ 14,000	\$18,500
Provision for Overseas Co-ordinator	-0-	-0-	1,500
Provision for Conferences	1,109	1,000	1,000
Excess of revenue over expenditures	\$ (15,109)	\$ (15,000)	(\$20,500)

EXECUTIVE FUND

Expenditures	1976-77		1978
	Actual	Budget	Projected
Provision for Executive Fund	\$ 495	\$ 750	\$500
Excess of revenue over expenditures	\$ (495)	\$ (750)	(\$500)

MISCELLANEOUS

Revenue	1976-77		1978
	Actual	Budget	Projected
Research Revenue	\$ 2,500	\$ -0-	\$ -0-
Expenditures			
Housing	3,878	3,000	\$ 3,500
Service Contracts	2,943	3,000	3,200
Student Handbook	2,352	2,500	2,000
Student Directory	1,620	2,000	2,000
Research	4,401	500	1,500
Miscellaneous	63	800	500
	15,257	11,800	\$12,700
Excess of revenue over expenditures	\$ (12,757)	\$ (11,800)	(\$12,700)

GAZETTE

	1976-77		1978
	Actual	Budget	Projected
Revenue			
National Advertising	\$ 4,160	\$ 6,000	\$ 6,000
Local Advertising	10,976	18,000	14,175
Student Union	64	3,000	3,500
	<u>15,200</u>	<u>27,000</u>	<u>\$23,675</u>
Expenditures			
Printing	14,733	13,500	\$14,450
Composing	3,991	6,250	7,425
Salaries	5,716	5,500	6,175
Distribution	378	3,500	3,500
Advertising Commission	2,067	2,700	2,126
CUP Dues	2,845	2,840	4,800
Office Supplies	1,495	1,000	1,000
Conferences	1,334	1,000	1,000
Telephone	2,504	800	800
Special Editions	-0-	800	500
Cartoon & Photography	533	800	1,000
Transportation	5,049	700	720
Bad Debts	-0-	500	500
Feature Pool	510	400	210
Review Pool	29	200	150
Mailing	230	75	730
Miscellaneous	140	125	125
	<u>41,554</u>	<u>40,690</u>	<u>45,211</u>
Excess of revenue over expenditures	<u>\$ (26,354)</u>	<u>\$ (13,690)</u>	<u>(\$21,536)</u>

PHOTOGRAPHY

	1976-77		1978
	Actual	Budget	Projected
Revenue			
Pharos	\$ 157	\$ 800	\$1,000
Gazette	443	700	800
Council	357	300	300
Handbook	135	100	150
Technical	-0-	-0-	100
Miscellaneous	33	400	300
	<u>1,125</u>	<u>2,300</u>	<u>\$2,650</u>
Expenditures			
Film, Paper and Chemicals	1,148	1,450	1,600
Salaries	1,200	1,300	1,200
Repairs	55	250	250
Telephone	175	175	225
Office Expense	23	50	40
Library	-0-	25	25
Miscellaneous	81	50	50
	<u>2,682</u>	<u>3,300</u>	<u>3,390</u>
Excess of revenue over expenditures	<u>\$ (1,557)</u>	<u>\$ (1,000)</u>	<u>(\$ 740)</u>

CKDU RADIO

	1976-77		1978
	Actual	Budget	Projected
Revenue			
Commercial Sales	\$ 20	\$ 1,000	-0-
Expenditures			
Salaries	3,253	3,605	\$3,605
Records	696	2,000	1,500
Telephone - Base	818	785	650
- Remote Lines	271	200	200
- Carrier Lines	296	600	600
CN/CP Telecommunications	1,129	740	-0-
Technical	349	400	400
Carrier Current	89	300	-0-
Printing & Postage	73	250	150
Canadian Association of Broadcasters	-0-	220	220
Tapes and Supplies	73	200	200
Transportation	71	50	50
Office Supplies	8	50	50
Miscellaneous	201	100	150
	<u>7,327</u>	<u>9,500</u>	<u>\$7,775</u>
Excess of revenue over expenditures	<u>\$ (7,307)</u>	<u>\$ (8,500)</u>	<u>(\$7,775)</u>

BAR SERVICES

	1976-77		1978
	Actual	Budget	Projected
Revenue			
Sales	\$ 413,688	\$ 471,975	\$475,000
Expenditures			
Cost of Goods Sold	214,321	233,450	\$216,000
Salaries	90,750	106,100	103,680
Hospital Tax	-0-	-0-	38,475
Paper	10,721	21,000	19,200
Security	16,401	15,000	14,400
Mix	17,081	15,000	15,000
Capital Allocation	-0-	5,000	-0-
Equipment	2,029	5,000	5,000
Transportation	8,427	3,600	4,600
Miscellaneous	2,235	3,000	3,000
Office Supplies	-0-	-0-	500
	<u>147,644</u>	<u>173,700</u>	<u>\$419,855</u>
Excess of revenue over expenditures	<u>\$ (51,723)</u>	<u>\$ (64,825)</u>	<u>(\$ 55,145)</u>

PHAROS

	1976-77		1978
	Actual	Budget	Projected
Revenue			
Student Fees	\$15,408	\$16,650	\$16,650
Advertising	1,256	1,500	1,500
	<u>\$16,664</u>	<u>\$18,150</u>	<u>\$18,150</u>
Expenditures			
Printing	12,300	13,250	12,000
Postage	1,544	1,500	2,500
Photography	157	1,000	1,000
Salaries	125	600	600
Shipping	-0-	420	560
Telephone	432	400	250
Honoraria	300	300	300
Advertising Commission	231	225	225
Gifts and Awards	275	150	150
Conferences	-0-	-0-	125
Bad Debts	-0-	100	100
Labels	-0-	85	100
Office Expense	40	75	-0-
Miscellaneous	-0-	45	90
	<u>15,404</u>	<u>18,150</u>	<u>18,000</u>
Excess of revenue over expenditures	<u>\$ 1,260</u>	<u>\$ -0-</u>	<u>\$ 150</u>

STUDENT FEDERATIONS

N. U. S. - A. F. S.

	1976-77		1978
	Actual	Budget	Projected
Expenditures			
Membership Fee - NUS	\$ -0-	\$ -0-	\$ 6,660
Membership Fee - AFS	600	400	6,660
Travel Allowances	600	1,200	1,440
Conferences	1,245	450	500
Miscellaneous	490	150	150
	<u>\$ (2,935)</u>	<u>\$ (2,200)</u>	<u>(\$15,410)</u>



FOOD SERVICE

	1976-77		1978
	Actual	Budget	Projected
Revenue			
Catering	\$ 27,663	\$ 28,000	\$25,000
Expenditures			
Equipment Replacement	7,800	8,000	7,700
Repairs	182	2,500	2,500
Salaries	2,000	2,000	2,000
Miscellaneous	833	500	800
	<u>10,815</u>	<u>13,000</u>	<u>\$13,000</u>
Excess of revenue over expenditures	<u>\$ (16,848)</u>	<u>\$ (15,000)</u>	<u>(\$12,000)</u>

SECRETARIATES

	1976-77		1978
	Actual	Budget	Projected
Expenditures			
Salaries	\$ 1,346	\$ 2,375	\$1,728
Lectures	1,593	2,000	1,500
Printing and Publicity	148	1,600	500
Gazette Advertising	39	800	400
Telephones	674	600	200
Outreach Tutoring	500	500	-0-
Conferences	90	200	-0-
Office Expense	14	100	50
Postage	4	100	50
Transportation	-0-	75	50
Affiliations	30	50	-0-
Miscellaneous	107	300	200
	<u>\$ (4,545)</u>	<u>\$ (8,700)</u>	<u>(\$4,678)</u>