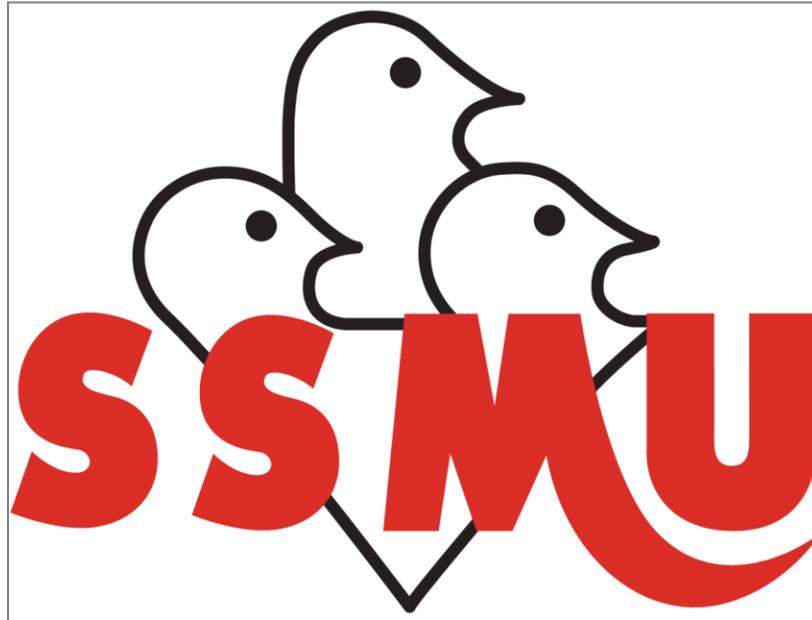


STUDENTS' SOCIETY OF MCGILL UNIVERSITY

Global Budget 2014 – 2015



Prepared by the Office of the Vice-President Finance & Operations
April 10th, 2014

Budget Revision Process

The SSMU budget presentation is divided into different categories depending on who is responsible for each category of budgets. The categories include:

- Operations Budgets
- Executive Budgets
- Fee-Funded SSMU Service Budgets
- Non-Fee-Funded SSMU Service Budgets
- Fees for Allocation through Funding Committee Budgets

Each of the categories in the presentation includes the relevant departments under that category. Each department represents a specific activity, or business unit, of the society. These budgets all together form the Global Budget of the society.

The Global SSMU Budget is prepared by the Vice-President Finance & Operations, the General Manager and the Comptroller. Permanent Staff members, Student Staff members, Society and Service Executives have submitted department budgets for review of the Vice-President Finance & Operations.

The Student Run Cafe Manager is responsible for preparing the Student Run Cafe department budget and presenting it to the General Manager, the Comptroller and the VP Finance and Operations. The Mini Courses Supervisor works in conjunction with the Vice-President Finance & Operations for the preparation of the Mini Courses budget. The General Manager is responsible for the preparation and revision of the General Administration and Building departments and the Security Supervisor revises the Security department. The IT Director is responsible for the preparation and revision of the IT, Communication, Website, and Old McGill departments. Thereafter, the revised department budgets are checked by the SSMU Comptroller to ensure that no department has less budgeted in any account than what has already been spent in the first four periods. When the first draft of the revised budget is compiled all the departmental budgets are internally assessed and reviewed by the Vice-President Finance & Operations, the General Manager, and the Comptroller. When the budget is in its final form it is reviewed by the Executive Committee, and submitted to the Legislative Council for ultimate approval.

Significant Budget Reductions

As a result of the failure of the Building Fee Referendum Question, many cuts have been made to nearly all departments of the SSMU 2014-2015 budget.

The most notable cuts include:

- Reduction in building hours
 - Earlier closure during the week, at 1am every week night for September and at 5pm every week night after.
 - The building will be completely closed for weekends.
 - 24 hour building access for certain student groups will end after the end of September.
- No CERF transfer
 - Under normal circumstances, the SSMU operating budget would include a \$50,000 minimum transfer to the capital expenditure reserve fund. This budget does not include this transfer.
 - This will negatively impact the society in the long term, as the CERF fund is necessary to maintain the building and all SSMU's equipment
- All non-essential projects cut
 - All non-essential capital expenditures have been cut. This includes pushing back the majority of all building renovations funded by SSMU.
- Maintenance of current cuts
 - In previous years, the Club fund was roughly \$100,000 and all Non-Fee Funded services received much higher subsidies from SSMU. Given to SSMU's current financial position we must maintain the majority of the current cuts to these departments.
- Operations to generate a profit
 - MiniCourses and Gerts are now budgeted to generate surpluses for the society.
 - This will result in definite price increases for MiniCourses and potential price increases for Gerts depending on the level of sales for next year.
- Research
 - All research activities of the SSMU have been halted due to a lack of funds.

Format Changes

The budget is normally compiled in a single document. This year the budget was generated using ACCPAC, our accounting software, separately from the current document. This vastly reduces the time required to compile the budget and will allow future Vice-President Finance & Operations to spend more time working on the actual budget in order to ensure SSMU completes its break-even mandate. For the actual budgets of each department, please see the other document.

Department Changes

The Executive personal departments have not been included in this budget because they have all been set to zero. These budgets include personal travel expenses, the SSMU Executive Cell phone costs and the Food Allowance cost for Executives. Executive Cell phones and Food Allowance are described in greater detail in the Finance and Operations Portfolio Bylaw Book.

For next year, we shifted the normal food allowance cost to be paid out to Executives with their stipends. In previous years, including food allowance in the personal budgets were open to abuse with Executives overspending on food for themselves and their friends. Executives in the past had used their personal departments and other departments to claim personal food expenses for restaurant outings and meals for their friends. By eliminating personal departments, I believe SSMU will be able to stop this misappropriation of Society funds.

The cost for Executive Cell phones has been transferred to General Administration, with the cost of all phones in the SSMU Office.

Society Fees

Please note that an intensive breakdown of all fees charged on the McGill e-bill, found on Minerva and titled “Where is my Money Going?”, is provided here for the 2013-2014 school year:

<http://www.mcgill.ca/student-accounts/sites/mcgill.ca/student-accounts/files/wheresmymoney2013.pdf>.

It is the responsibility of the Vice-President (Finance and Operations) to compile this document with Student Accounts each year.

The majority of society’s revenue is composed of the SSMU base fee. The specific fee varies as per the breakdown of the four tiers below:

Table 1: SSMU Base Fee

Program	Acronym	Amount for 9 credits or more	Amount for less than 9 credits
<i>Arts, Architecture (B.Sc. Arch) Education, Engineering, Music, Management, Nursing, Physical & Occupational Therapy, Science, and Arts & Science.</i>	SSMU	\$43.97/term	\$22.18/term
<i>Law, Religious Studies, Dentistry, and Medicine.</i>	SSMU	\$33.04/term	\$16.71/term

In addition to the base fee paid above, undergraduate students at McGill University pay other fees that support several student initiatives on campus. Under the SSMU, these include the following opt-outable fees:

Type	Fee	Amount for 9 credits or more	Amount less than 9 credits
Service	Safety Network Services Fee	\$1.80/term	\$1.80/term
Service	Referral Services Fee	\$1.75/term	\$1.75/term
Service	TVMcGill	\$0.10/credit (max \$1.50/term)	\$0.10/credit (max \$1.50/term)
Service	McGill International Student Network	\$2.00/term	\$2.00/term
Service	Midnight Kitchen	\$2.25/term	\$2.25/term
Service	Organic Campus	\$0.22/term	\$0.22/term
Service/Fund	First Year Council	\$0.50/term	\$0.50/term
Fund	Campus Life Fund	\$2.00/term	\$2.00/term
Fund	SSMU Charity Fund	\$0.50/term	\$0.50/term
Fund	SSMU Environment Fee	\$1.25/term	\$1.25/term
Fund	SSMU Equity Fee	\$0.50/term	\$0.50/term
Fund	SSMU Ambassador Fee	\$2.00/term	\$2.00/term
Fund	Student Space Improvement Fee	\$1.10/term	\$1.10/term

The above fees are used to promote student life on campus. The Fund fees create funds that are available to all student groups on campus to promote different student-oriented activities such as case competitions, conferences, and workshops. These include the Campus Life Fund, Ambassador Fund, Green Fund and Equity Fund. The Service fees help to run a variety of SSMU Services, which are student groups on campus who provide a service to SSMU members. All Service fees paid by students are directly transferred into the relevant department for the SSMU service they help support. The Safety Network Services Fee is divided between SACOMSS(\$0.70), MSERT(\$0.75), Drive Safe(\$0.25) and Walk

Safe(\$0.05). The Referral Services Fee is divided between Queer McGill (\$1.00), Union for Gender Empowerment (\$0.40), and Nightline (\$0.35). The First Year Council Fee was passed in the Winter Referendum period of this year and is used both to fund the operating activities of the First Year Council Service and as a source of funding that student groups can apply to. The split of this fee is decided upon by the First Year Council, the Vice-President (Finance and Operations) and the Vice-President (Clubs and Services). The Organic Campus Fee also passed in the Winter Referendum of this year and is used to support the operating activities of Organic Campus. All of these fees listed have been asked to students as Referendum questions and passed referendum.

It is important to note that there are four other fees that are not directly administered by the society. The SSMU Daycare fee which goes directly to the daycare given that it is a separate legal entity. The Library Improvement Fee goes to initiatives and projects which enrich the library resources. The SSMU Library Improvement Fund is administered by the Library Improvement Fund Committee, a committee of SSMU Council. The SSMU Bursaries fee goes to supporting Bursaries to McGill applicants. The money generated from this fee is matched by McGill University and the entire fund is administered entirely by the Scholarships and Student Aid Office. The Sustainability Projects Fund (SPF) goes directly to the SPF Working Group comprised of four student members and four members nominated by the McGill University administration.

The projected 2014-2015 fees are calculated according to estimated distribution of the four tiers of student rates listed above in *Table 1* based on current levels of enrollment. In addition, for the opt-outable fees, the rate of each opt-out was taken into consideration. This rate varies from 8 to 15% depending on the fee.

Operations Budgets

General Administration

The General Administration budget is the largest component of the SSMU budget comprised of the necessary expenses for the well-being of the Society. This department includes the salaries of the SSMU Permanent Staff and Student Staff. Other expenses in this department include bank charges, legal fees, insurance fees, and auditor fees. This department is managed by the General Manager.

The salaries expense is the largest expense of the society. SSMU employs roughly 30 permanent staff and over 200 student staff every year. All salaries from other departments have been transferred into the General Administration department aside from the Gerts, Mini Courses, the Student Run Cafe, Security, and Services salaries; these will remain in the respective departments. For the case of operations and services, this is also done to ensure that each SSMU operation and service breaks even including the costs associated with staff. For the case of Security, this is done to more accurately reflect the total cost of security paid by the Society.

Another expense that is significant is the professional fee for our Legal Counsel. Legal fees include counsel for the continued Lease negotiations with the University, negotiations for rental spaces in the building, the legally required annual financial audit and work on the investment portfolio.

Due to the creation of the IT budget in the previous year, all Computer software and other IT related expenses have been moved to this department in the 2014-2015 Budget.

The changes in the 2014 budget include:

- an increase in the Bank charges expense due to a mistake in the February revisions;
- a reduction in the Legal Fees budget because of the disaffiliation with TACEQ;
- a reduction in Contract services due to fewer projects next year
- Reallocation between student staff and permanent staff positions
- Staff cost increase due to cost of living increase
- The elimination of all SSMU research projects

Security

The Security department comprises the security operations of the SSMU. This includes the salary of all agents, the equipment, clothing, phones and other peripherals required to operate the security services. The cost of overnight security for the building is included in this department. The costs and revenues associated with events in the building have been moved out of this department and are now part of the Events department budget.

In the current year, SSMU hired more full-time security staff. While this increased the cost of this department substantially, it was deemed to be a necessary expenditure due to the reliability of having full-time staff which affects the security of the building and Gerts significantly.

The current securities budget includes cuts to overnight security after the month of September. This means that in the 2014-2015 year, the Shatner University Center will only allow students all-hours access during the month of September. After September, all-hours access will end and no student groups will have access to the building after it has been closed. This includes Walk Safe, Drive Safe, MSERT, SACOMSS, all clubs with offices, and all current independent student groups currently residing in the building.

An additional amount of roughly \$6,000 has been allocated in this department to help cover the cost of overnight security.

University Center

The Building budget includes all the expenses currently generated from the William Shatner University Center. The rental revenues from our tenants are included in this department such as La Prep, Liquid Nutrition, second floor tenants, The Tribune, the Legal Info Clinic and the booking revenues from event bookings. This department bares the cost of the utility expenses, porter fees, renovations, construction, maintenance, and cleaning of the Shatner building.

Business rent for certain tenants will be increasing as of June 1st. The Building budget has been changed from previous years to reflect that many revenues previously in this department are now allocated to the Events budget.

McGill rent and utilities reflects the maximum increase of \$13,000 as this is the most conservative increase to budget.

The cost from porters has decreased by \$22,000 to reflect the reduced building hours. The building will be closed for weekends in the new fiscal year.

IT

The Information Technology budget was split off in the previous year due to the addition of the IT Director permanent staff position. This position oversees all necessary purchases for information technology of the Society, including software licenses and subscriptions, hardware purchases for the servers, and the IT needs of the office.

The majority of IT increases are due the Computer software. The computer software necessary for purchase includes server management software and licensing from Novell, the provider of our email and document management system. Currently SSMU uses many more accounts for email than our current license allows, so we have to increase it to the appropriate level. This also includes reallocation of computer software expenses previously in the communication budget.

The increase in Computer Expenses is resulting from the necessary hardware for upkeep. This includes keyboards, monitors, and desktops.

Contract services include necessary upkeep costs for the SSMU room-booking system and a new contract for ACCPAC support. ACCPAC is our accounting system. Normally, we incur support costs as the year goes on, with a low amount budgeted originally and increasing amounts used during the year if necessary. For next year, we've signed a contract for a fixed support expense. Our Comptroller has determined that this contract will reduce costs in the long term.

Communication

The Communication budget includes the cost associated with running the SSMU listserv and some of the costs associated with running print and online ads in the Student Press newspapers.

All of the software expenses for the listserv have been moved into the IT department. The decrease in software expenses also reflects the end of our subscription to the web service “SoapBox”. The advertising expense has increased from the current year based on the actual. In fact, the set amount budgeted for print and web ads using student publications in the entirety of the SSMU budget has decreased sharply overall.

Website

The Communication budget includes the necessary costs for running the SSMU website. The primary cost associated is the publishers insurance for having our website. The increase in this department reflects the expected increases in the cost of publishers insurance.

Old McGill

The Old McGill department shows all of the revenues and costs associated with the print publication of “Old McGill”, which is the Yearbook. The increase in forecasted revenue from advertising assumes that we will have a marketing coordinator for the coming year who will be able to secure more sponsorship for this publication than in the current year. In the current year, this position was vacant for a large portion of the year which led to our currently budgeted low revenues.

The costs also reflect a significant decrease in the printing expense. This reflects the decision to only print half as many yearbooks next year as we are currently printing. This printing expense is in line with the lower forecasted sales of yearbooks.

Events

The Events budget reflects all revenues and costs associated with booking both internal and external events in the SSMU building outside of Gerts. This department was split from the University Center budget in the 2013-2014 budget revisions to increase the transparency of SSMU by showing exactly the impact that events in the building have on SSMU’s budget.

The Events budget reflects conservative estimates for revenues and expenses based on the actual revenues and costs of the 2013-2014 year. Due to several particularly large events that occurred in the building during this year, we have primarily changed the budget by adjusting the forecasted bottled beer and liquor sales. These adjustments reflect the fact that we expect fewer large-scale events to occur in the building next year.

President Portfolio Budgets

Executive Committee

The Executive Committee budget reflects the cost of retreats for Executive Committee. This includes the cost of a retreat during transition to train the income executives. Please note that retreats for Executive committee are meant for training purposes only and are a necessary expenditure for having a cohesive Executive team well versed on each portfolio.

This department has seen budgeted cuts to almost all accounts. The costs reflected show the accurate cost for running brief retreats Executive Committee for training purposes. It is likely that the Executives will all have to contribute food costs to these retreats given the current budget.

Elections

Elections reflect the revenue generated by Elections SSMU rentals to other student associations and the costs associated with running Elections for various positions within the society. The largest expenses are advertising and promotion for the elections and the campaign expense reimbursement for those running in elections. SSMU does not foresee any material changes to how this department will be run next year and has therefore not made any material changes to the budget. Please note that the amount budgeted for Campaign Expenses is not the maximum which could be reimbursed, but a conservative estimate based on the previous year's actual reimbursement paid by SSMU for campaign expenses.

Council and Committees

The Council and Committees budget reflects only the cost of council retreat for next year. In previous years, two SSMU held two Council retreats in order to ensure that SSMU Counsellors were properly trained for their respective roles. In recent years, the second retreat has been replaced with a training session at SSMU due to budget cuts.

This budget was made given the actual costs incurred this year with cuts to Food and Beverages and various other accounts. We believe this accurately shows the cost associated with running a council retreat. It is possible that SSMU Counsellors and Executives will have to contribute to the cost of food.

SEAMLESS

SEAMLESS stands for "Students Executives at McGill Learning, Engaging, Sharing & Strategizing". This event is a summit to bring together faculty and school association student executives and staff from both campuses to network, discuss the role of student associations and executives at McGill, share successful practices and identify possible points of collaboration.

All seamless costs have been cut for the 2014-2015 year. The event may have to find alternate sources of funding in order to occur.

General Assembly

This department reflects the costs associated with the SSMU General Assembly. General Assemblies are held at least once a semester and are open to all SSMU members (one person, one vote). The legislative power of a General Assembly is equal to that of Council.

The General Assembly budget has seen significant cuts in the advertising and promotion line item to reflect the decreased number of print and web ads that will be run for the General Assembly next year.

Vice-President Finance & Operations

MiniCourses

MiniCourses are extracurricular classes offered by SSMU offered each semester. This budget shows the forecasted revenues and expenses for the MiniCourses operation in the 2014-2015 year. The increased Registration Fees revenue reflects the decision to substantially increase MiniCourses costs in the coming year. Given the amount charged by other MiniCourses offered by other student associations, we believe that demand will not decrease substantially given a flat rate increase of the price of all MiniCourses.

Gerts

Gerts is the McGill campus student bar, owned and operated by SSMU. The Gerts department budget shows all of the forecasts for sales and expenses associated with the Gerts operation for the 2014-2015 year. The budgeted revenues have been split to show sales, event revenues and other sources of revenues. The budgeted expenses have been split to show the expenses related to the cost of sales, event expenses, and the other expenses related to running the student bar.

This budget shows the expectation sales for Gerts will remain stable next year. The costs have been calculated given our current margins. All other revenues have been based off of the actual amounts received in the 2013-2014 year.

In order to better show the costs associated with Gerts, a \$10,000 expense has been included under the account of Inter Departmental Transfer to help cover the associated cost of accounting related to this operation.

This budget does not currently reflect any price increases for Gerts. Gerts management will continue the increased margins we've seen this year through negotiations with suppliers and this will allow this department to generate a surplus without increasing the prices to students.

Note that this budget assumes sales will be stable for next year. If, for any reason, sales are not stable, this budget will have to be revised and the prices may have to be adjusted.

The Nest

The Nest is a new SSMU operation, a student-run cafe which opened in January 2014. This department budget shows all forecasted revenues and expenses related to this operation.

In order to better show the costs associated with the Nest, a \$15,000 expense has been included under the account of Inter Departmental Transfer to help cover the associated cost of accounting related to this operation.

This budget reflects the substantial changes to be made to this operation through the summer. Given the deficit that this operation has run this year, the menu will have to be changed significantly to increase margins in order to cover the HR costs associated with this operation.

It is difficult to say at this point in time whether the prices will increase. This will depend on the new menu which will be completed over the summer.

Vice-President External Affairs

External Affairs

The External Affairs department shows all costs associated with travel and research expenses for the Vice-President (External). Typically, the Vice-President (External) maintains several political publication subscriptions for research purposes; these are included in this department. The largest expense, conferences and travel, are to

cover the cost of the Vice-President (External) travelling to other University campuses for conferences and to meet with other student society representatives.

This budget has been changed based on the current costs reflected in the 2013-2014 year.

Campaigns

This department budget contains all expenses related to SSMU campaigns. Expenses include but are not limited to: advertising through campus media, printing flyers, bristol board to create signs, etc.

This budget has been changed based on the current costs reflected in the 2013-2014 year.

Community Relations

This department budget contains all expenses related to any and all events in the Milton Park Community. Typically these include several community barbeques and street teams for Frosh and St. Patrick's Day.

This budget has been changed based on the current costs reflected in the 2013-2014 year.

TACEQ

Due to the SSMU disaffiliation with TACEQ, this budget department has been reduced to zero.

Vice-President Internal

Affaires Francophone

This department budget shows all expenses related to any and all events planned through the Francophone Commissioners. In the 2013-2014 year, this included a francophone conference. In previous years, this included a bus-trip to Quebec City for the Quebec Winter Carnival.

This budget has been reduced to zero to demonstrate SSMU's inability to contribute financially to this event. The Francophone Commissioners will have to secure other sources of funding for these events to continue.

Homecoming

SSMU usually contributes to the October Homecoming weekend through small scale events such as Gerts pancake breakfast events.

This budget has been reduced to zero to demonstrate SSMU's inability to contribute financially to this event. Organizers will have to secure other sources of funding for any Homecoming event to occur.

Frosh

This department budget shows all forecasted revenues and expenses related to the 2014-2015 Frosh events organized by SSMU. These events are held around the beginning of the 2014-2015 school year and exist to help welcome new McGill students to Montreal.

This budget has been prepared by the current Vice-President (Internal) based on current expectations for next year. Please note that all revenue generating events run by SSMU have been budgeted to break even for the 2014-2015 fiscal year. The SSMU Global Budget depends on these events breaking even.

This budget is likely to change over the summer with input from the incoming Vice-President (Internal).

Faculty Olympics

This department budget shows all forecasted revenues and expenses related to the 2014-2015 Faculty Olympics SSMU event. Faculty Olympics is an annual social event, planned by SSMU, meant to challenge faculties in a light-hearted competition while promoting faculty cohesion and inter-faculty collaboration.

This budget has been prepared by the current Vice-President (Internal) based on current expectations for next year. Please note that all revenue generating events run by SSMU have been budgeted to break even for the 2014-2015 fiscal year. The SSMU Global Budget depends on these events breaking even.

Movies in the Park

“Movies in the Park” is an annually organized social event that invites students to watch a movie on the lower field of McGill campus. Typically, the costs associated with this event include food costs, and the cost of renting a film projector and screen.

This budget has been reduced to zero to demonstrate SSMU’s inability to contribute financially to this event. This event will not occur next year due to budget cuts unless other funding is secured.

Awards Banquet

The SSMU Awards Banquet is an annual event intended to celebrate various student groups at McGill and their incredible contributions to student life. The department budget reflects all forecasted revenues and expenses. Through sponsorship contracts, this event generates the necessary revenues to run each year. The expenses include food and beverages, stage and furniture rentals, and audio-visual rental costs.

This budget has been prepared by the current Vice-President (Internal) based on current expectations for next year. Please note that all revenue generating events run by SSMU have been budgeted to break even for the 2014-2015 fiscal year. The SSMU Global Budget depends on these events breaking even.

Four Floors

Four Floors is an annual social event organized by SSMU as a Halloween party. Four Floors has seen great success in previous years. Due to rising costs, mainly for security, the cost of tickets will have to be increased for this event in the 2014-2015 year.

This budget has been prepared by the current Vice-President (Internal) based on current expectations for next year. Please note that all revenue generating events run by SSMU have been budgeted to break even for the 2014-2015 fiscal year. The SSMU Global Budget depends on these events breaking even.

Vice-President University Affairs

Research and University Relations

During the 2013-2014 fiscal year, the purpose of this department was not clear. Previous years only used this department for food expenses. As a result, this year this budget has been completely eliminated from the society.

Equity

The Equity department reflects the expenses related to the annual SSMU Equity Conference. The SSMU Equity Conference is an annual undergraduate conference to provide students with the opportunity to present their primary research, answer questions and engage in general discussion with peers and the SSMU Equity committee.

This budget has been reduced to zero to demonstrate SSMU's inability to contribute financially to this event. It is likely that the coordinators for this event will have to find funding outside of the SSMU operating budget in order to run the Equity Conference.

Vice-President Clubs & Services

Activities Night

This department budget shows all related expenses and revenues related to the "Activities Night" SSMU events. These events are typically hosted in the William Shatner University Centre and are a chance for McGill students to explore and sign up for clubs and services. SSMU has over 200 clubs and 20 services and this event has become an important SSMU initiative in order to showcase all of the different clubs and services available to students.

This budget is set to break even due to the revenues received from table rentals. While this department was able to generate a surplus in the 2013-2014 year, this was due to one-time sponsorship and is unlikely to occur again.

Funding Committee Budgets

All funding committee budgets, with the exception of the Club Fund, have been prepared given the fee referendums passed by the McGill student body for the purpose of distribution to student groups. The expected revenues prepared for the fees for distribution include a conservative estimate of opt-outs for these fees.

The Club fund was set at a total of \$50,000 in the 2014-2015 year. This may change in the October revisions depending on the financial position of SSMU. In the 2013-2014 year, this budget underwent severe cuts. Fortunately, we are able to set it to \$50,000 for the next year, although this does not reach the previous year's 3600 rue McTavish Suite 1200 | Montréal, Québec H3A 0G3 | Tel: (514) 398-6802 | E-mail: operations@ssmu.mcgill.ca

amount which was roughly \$100,000. The Club fund department includes the phone expenses of every landline phone in club offices. The Vice-President (Clubs and Services) is currently performing a club audit to reduce the number of unnecessary landlines in club offices to reduce this expense.

The Space Fee budget listed is the funding committee allocation of this fee. The SSMU building committee allocated the majority of this fee. For more information regarding this fee and its allocation, please see the Finance and Operations Portfolio By-Law Book.

The Environment Fee is also used to support the initiatives of the SSMU Environment committee. For more information, please see the Finance and Operations Portfolio By-Law Book.

The First Year Council Fee, a new fee which passed student referendum in the Winter 2014 Referendum, includes a portion to be allocated by funding committee. This amount is listed under the donations line item of the First Year Council budget, which is included in the Fee-Funded Service Budgets section.

Fee-Funded Service Budgets

The following descriptions reflect budget justifications submitted by the relevant Financial Officers of each Fee-Funded SSMU Service.

TVMcGill

The Financial Officer of this Service neglected to provide a written explanation of this budget for the 2014-2015 Budget presentation.

McGill International Student Network

4900- On number of students that register, no control over.

4908- We increased the number of trips this year and we would have gone over budget, however we had to cancel one of our trips because of lack of demand. So we do foresee the collections increasing by the cost of the trip which is approximately \$10000.

4939- Stays the same

4914- This year we received a contribution from International Student Services for Passport to Party (\$2500) which was a collaborative event and we do think that this event will continue in the future. This was the first year that we had sponsorships (\$600) and we see these rising in the future.

6100- Stays the Same(\$800)

6107- Stays the same(\$1500)

6109- We never sell food at our events, we usually give it out to all attendees.(\$0)

6111- Increasing this to \$1350 is more accurate to our expenditures this year. (\$1350)

6120- Stays the same (\$2400)

6130- Stays the same (\$30)

6133- Reducing it would be more accurate in terms of one piece of clothing for each Exec. (\$250)

6138- Stays the Same (\$30)

6139- Stays the same (\$165)

6306- We were supposed to have one more trip this past year which would have cost about \$10000, assuming that we have all the trips that have been planned for next year, \$75000 will be a more accurate representation of the cost. Our subsidy on trips is minimal and we should get revenues similar to our expenditure. (\$75000)

6340- Usually, the entertainment account is used for the end of semester events and reducing the budget by a \$1000 would help make MISN more conscious in how much it spends on hess large events. (\$15824)

6370- We only rent Sound and lighting equipment but we are trying to minimize this cost by getting venues that have incorporated this cost already and hence the reduction. (\$700)

6510- Stays the same (\$180)

6610- MISN Office Telephone. Handled by SSMU.

McGill Student Emergency Resource Team

Revenues

4900 Student Fees

Projected revenue is consistent with the 2013-2014 fiscal year – \$0.75 per student per semester

4908 Registration Fees

No revenue is being earned in this account because M-SERT's training partner agreement with the Canadian Red Cross is being terminated in May 2014. M-SERT does not expect to be able to offer Standard First Aid courses for the academic year 2014-2015, though an attempt is being made to re-authorize the training partner agreement

4914 Donations/Sponsorship

Based on an annual \$1,500.00 donation from McGill Athletics & Recreation, \$500.00 donation from McGill University Health & Safety, and a \$1,000.00 donation from McGill Residences

4915 Fundraising Revenue

Based on having raised \$500-\$700 dollars in previous years from fundraising events

Expenses

6100 Materials & Supplies

Consistent with the budget allotted in past years, though reduced in order to accommodate the reduced total revenue

6111 Food & Beverage

Consistent with the budget allotted in past years, though reduced in order to accommodate the reduced total revenue

6120 Printing

Consistent with the budget allotted in past years, though reduced in order to accommodate the reduced total revenue

6130 Postage & Courier

Consistent with the budget allotted in past years, though reduced in order to accommodate the reduced total revenue

6133 Clothing

The budget for the fiscal year 2013-2014 allocated a larger portion of revenue towards the clothing account, with the intention of introducing a new uniform to the team. This initiative was not implemented, and is not expected to be introduced in the following fiscal year. Budgeting for clothing has been based on the typical costs of uniform as they have totaled in previous years

6136 Porter Charges

In the past, porter charges were paid towards extending the SSMU building's opening hours during September recruitment and when offering Standard First Aid Courses throughout the year. Because we will no longer be offering courses, this account is reduced in comparison with the previous fiscal year, as porter charges will most likely be expended only during September.

6138 Photocopy

Consistent with the budget allotted in past years, though reduced in order to accommodate the reduced total revenue

6139 Office Supplies

In the previous fiscal year, improvements were made to the M-SERT office space, such as re-painting, the purchase of new furniture, etc. These are not expected to be recurring expenses in the fiscal year 2014-2015, and so office supplies purchased will only be for the basic operational costs of the office

6160 Membership & Training

In previous years, this account included the expenses associated with running first aid courses, such as the purchase of first aid manuals and certifications. For the fiscal year 2014-2015, it will only be used for the purpose of subsidizing new recruits' First Responder training course, which amounts to approximately \$11,000

6306 Conferences & Travel

Because of the reduced income for the fiscal year 2014-2015, this account has been reduced in conjunction – most expenses through the account will be associated with travel reimbursements

6320 Advertising & Promotion

M-SERT made a number of one-time advertising and promotion expenses in the 2013-2014 fiscal year that are not expected to recur. A number of promotional materials are also being carried over to the next fiscal year and so the budget for this account has been reduced

6340 Entertainment

Consistent with the budget allotted in past years, though reduced in order to accommodate the reduced total revenue

6370 Rentals

For the 2013-2014 fiscal year, rooms in the McGill Gym had to be rented for first aid courses. These costs are not expected to arise in the following fiscal year

6500 Equipment

In 2013-2014, M-SERT made a number of equipment purchases in order to improve the quality and amount of equipment available to the Training and Courses divisions. These expenses are not expected to recur in the fiscal year 2014-2015, and so this budget is reduced accordingly.

6515 Furniture

Similar to office supplies, this account was used in the 2013-2014 fiscal year to purchase new furniture for the M-SERT office and residence rooms. These were one-time purchases that are not expected to recur in 2014-2015

6610 Telephone

This account is based on a monthly fee of \$50 per cell phone for the two cell phones used in Residences. Fees will not be paid during the summer months

6650 Professional Fees

This account was previously used for paying both the SSMU and Canadian Red Cross legal departments in discussions surrounding the Training Partner Agreement. This issue is planned to be finalized by the end of the current fiscal year, and so is not being budgeted for 2014-2015.

Drive Safe

The 2014-2015 budget for SSMU Drivesafe closely matches that of the previous year's planned budget, with the only significant exception being the exclusion of surplus funds from consideration for next year's expenses. The projected revenues are similar, with a conservative estimate of student fees and a projected revenue from rentals to other McGill groups based on the actual use from this year. Sponsorship from TD Canada Trust is assumed to continue for next year. The total projected revenues for 2014-2015 are \$17800, which is \$200 less than last year, a loss which is accounted for by a lower estimate of rental revenues.

Spending is distributed similarly to last year, though some changes have been made to reflect initiatives being taken up by Drivesafe in the upcoming academic year. The "Materials and Supplies" amount is meant to cover office supplies, such as folders, staplers, and hole punchers, as well as supplies used by our volunteers during their shifts. These materials include vomit bags, paper towels, maps, first aid kits, and the boxes that hold all of them, among other necessities to care for students. The "Food and Beverages" amount has increased significantly, up to \$1340 from \$500 last year, so that volunteers may be reimbursed for their coffee and food expenses during their shift up to \$10. Drivesafe considers this to be a cost of supporting volunteers, as well as an additional service to students, as the volunteers will be encouraged to purchase food to be distributed to passengers as well (e.g. a box of TimBits). The allocated amount is calculated directly from the number of shifts that Drivesafe expects to run next school year (eighty four shifts total), in addition to the \$500 allocated last year which supports food purchases during volunteer training.

I have doubled the amount of money allocated to printing next year to account for an advertising campaign that Drivesafe intends to undertake at the beginning of next semester in order to increase awareness of our service among the student body. Other potential campaign expenses, such as keychains, are accounted for in "Equipment". The "Clothing" line item has increased slightly from last year to account for an underestimation of the amount required from the account this year. Money from this account may be used to purchase reflective volunteer t-shirts or new jackets to replace our current stock. The "Conferences and Travel" and "Rentals" line items have changed since last year. In this year's budget they are directly calculated based on the number of shifts we expect to run, with extra money allocated to the rentals account in case of fines incurred during shifts in the 3600 rue McTavish Suite 1200 | Montréal, Québec H3A 0G3 | Tel: (514) 398-6802 | E-mail: operations@ssmu.mcgill.ca

form of cleaning charges or minor accidents. The “Equipment” line item includes expenses for capital purchases like GPSs, as well as a potential investment in a professionally designed website to better represent our service and make us easier to use. Also included in equipment are magnets for our vans and volunteer supply boxes. Finally, the “Telephones” line item has been determined and fixed by SSMU, so it has not changed.

The sum total of our revenues and expenses for this year results in a balanced budget, and we expect to spend all the money allocated to us. Thank you for taking the time to read the justification for Drivesafe’s 2014-2015 budget.

Walk Safe

The Financial Officer of this Service neglected to provide a written explanation of this budget for the 2014-2015 Budget presentation.

Sexual Assault Center of the McGill Students’ Society

The Financial Officer of this Service neglected to provide a written explanation of this budget for the 2014-2015 Budget presentation.

Queer McGill

During this past academic year (2013-2014), Queer McGill has been able to operate and perform its services successfully within the budget given by SSMU. To this extent, we do not foresee any changes in the allocation of our spending for each line item in our budget. As is evident in this preliminary budget, the biggest proportion of our spending is allocated to “Food and Beverages” (6111), and this is because Queer McGill has a mandate that focuses primarily on reaching out and being visible on campus for fellow queer students and allies. To execute this, we usually hold a lot of casual meet and greet events that include discussion group meetings, parties, retreats, movie nights, etc. To advertise some of our big events with posters and ticket printing, we’ve allocated \$1000 to “Advertising and Promotion” (6320). The “Rentals” (6370) also takes up a large part of our budget because we subsidize rentals for busing and MOC cabin rental for our biannual retreat; furthermore, other miscellaneous events, such as movie nights, calls for rental of movie projecting equipment.

Another important part of our mandate is to always be accessible and available with resources for the queer and ally community. To this end, we make sure to always stock up on a lot of safer sex supplies and other general resources, which explains for the \$2500 allocation to “Materials and Supplies” (6100). We also recognize that our resources and knowledge are limited and that there exists several other organizations in the Montreal area that can serve our community better, and we support those organizations that are aligned with our mandate and goals by giving them donations. Currently, the budget for “Donations” (6411) sits at \$4 750, which is 10% of our 2013-2014 budget, as per SSMU’s discretionary funding bylaw.

We have outlined the justifications for the amount of money we have allocated to various budget line items that take a significant part of our budget. The rest of our funds have been seeded fairly equally among the other line items because they are not as important for us. The incoming financial coordinator can make changes as needed.

If you have any more questions, please contact us at: finances.qm@gmail.com

McGill Nightline

The Financial Officer of this Service neglected to provide a written explanation of this budget for the 2014-2015 Budget presentation.

Organic Campus

The referendum money is dedicated to the stipend paid for the volunteer

OC has had to purchase containers to keep within our permit protocol, OC also needs to purchase plastic bag and paper towel on a regular basis

OC has had to purchase labels and inventory sheet on a regular basis

At least three OC members must be receive Hygiene and Food Safety certification according to Quebec Law and our permit, training costs \$50.00 per person

OC will be using the space fund money to purchase a fridge

OC had to call our farmer who lives in Ontario

OC has had to pay volunteer stipend, 2000\$ per semester during the year and \$5000 during summer

According to new HR policy, OC now has to pay cashier positions, OC will be changing its constitution to be able to pay executives a stipend based on OC has leftover in surplus

OC had to borrow two keys from SSMU for access to the Lola Rosa fridge, the deposit cost for both keys was \$50.00

OC signed summer contracts with HR and now has to pay summer employees

According to new HR policy, OC now has to pay cashier positions, OC will be changing its constitution to be able to pay executives a stipend based on OC has leftover in surplus

OC signed summer contracts with HR and now has to pay summer employees

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Union for Gender Empowerment

The Financial Officer of this Service neglected to provide a written explanation of this budget for the 2014-2015 Budget presentation.

First Year Council

Revenues

4908 Registration Fees

Clubbing Event and Formal ticket sales.

4900 Student Fees

Approximately 2/3 of this fee will contribute directly to the running of First Year Council. The remainder will be for distribution by funding committee.

Expenses**6100 Materials and Supplies**

\$1000 for VP Student Affairs for small events, \$1000 for VP Events for small events.

6111 Food and Beverage Not for Resale

\$1000 for VP Student Affairs for small events, \$1000 for VP Events for small events.

6120 Printing

Posters for events

6130 Postage

The cost of stamps and mailing out cheques.

6306 Conference and Travel

Taxi cost to move equipment to different events, etc.

6340 Entertainment

Clubbing event, potentially in collaboration with IRC, FEARC, FUSS, etc. 1300 persons

6370 Rentals

First year formal event at the end of the year

6660 Contract Services

2 free first year massage events. Events once per semester

Midnight Kitchen

Midnight Kitchen's budget for 2014-2015 has been adjusted to include significant increases in revenue, namely, the increase in the SSMU fee and an introduction of a PGSS fee. Furthermore, the expenses reflect a plan to implement our additional revenue.

The budget lines that have been increased are mostly related to staff and their positions. The collective has come to the realization that any project we envision with our funds demand staff involvement at every step from planning to execution. Thus, approximately \$10 000 has been added to 6812 Casual Salaries which takes the form of adding additional hours, extending some contracts through the summer and hiring more staff. 6305 Automobile Expenses has been adjusted in accordance to the changes of the driver's contract. Then, of course, government benefits have been increased to correlate with salaries.

6411 Donations has also been increased to \$6000. That is, \$500 per month. This is because, in collaboration with VP FOPS and VP CS we have been able to re-launch this service. While this year we were only able to offer this service toward the end of the second semester due to the revisions to this service, next year we hope to offer it throughout the year.

6100 Materials and Supplies, 6110 Repairs and Maintenance, 6111 Purchases of Food & Beverages (not for resale) have all been decreased to match approximately what we spent this year and in some cases what we hoped to spend but were unable to because of staff and time constraints.

Non- Fee-Funded Service Budgets

The following descriptions reflect budget justifications submitted by the relevant Financial Officers of each Fee-Funded SSMU Service.

Players' Theatre

The following list reflects the major projected changes in individual expense accounts from 2013/2014 to 2014/2015.

Account 6100: Materials and Supplies

- DECREASE from \$1000 to \$300

- Justification: In 2013/2014, only ~\$285 of the projected \$1000 was actually spent in this account. Most of the expenses that could have potentially been allotted into this category actually fell in the more specific accounts 6101-6104 (Costumes and Makeup, Sets and Props).

Account 6107: Purchases Beer and Liquor

- DECREASE from \$800 to \$450
 - Justification: We have two events requiring alcohol per year-Theatre Frosh in September, and the Theatre Awards (the Freddie's) in April. Theatre Frosh accounted for ~\$400 of this year's expenditure, and the Freddie's will most likely account for ~\$200. Thus, we will most likely not need an \$800 budget for the full year (which explains the decrease), but this account may actually have to be increased from \$450 in the Fall.

Volunteer Bureau

The expenses for the SSMU Volunteer Service will be similar to this year's. We use our budget to pay for the volunteer fairs, volunteer excursions and activities night.

Material and Supplies will cover basic supplies for events such as napkins, plates and cutlery. We also need to buy more power bars for the volunteer fairs, this allows participating organizations to plug in their computers.

Food and Beverages budget is used to purchase snacks to serve at the volunteer fair and food to donate when go on excursions to a soup kitchen.

Printing covers posters, flyers and other printing expenses related to the activities nights and the volunteer fairs.

Conference and Travel pays for travel to and from excursions for our execs and volunteers. We also plan on giving metro tickets to students who volunteer with organizations found through us.

We fundraise through samosa sales. We plan approximately 7 samosa sales during the year.

Savoy Society

The McGill Savoy Society has produced one Gilbert and Sullivan operetta every year for the last 50 years, making it a valuable artistic institution and service on campus. Approximately 1,200 students, faculty and members of the general public attended six performances of the 2013-14 production of *The Mikado* in Moyses Hall on February 14-22, 2014. We had six reviews, including one from the Montreal Gazette, as well as publications on campus. Our commitment both to the McGill community, as well as the greater Montreal area, was shown by significant number of both McGill Students and Montreal residents who purchased tickets, as well as a number of Alumni who flew in for the 50th anniversary reunion.

Typically each year, 65 students participate in creating our production. This is an entirely student run and produced show. Students take the lead and supporting roles, build sets and costumes, stage manage, direct, produce and market the production. We train and teach our performers, crew, and executive, forming a cohesive team that bridges the gap between arts and academics; the university and the community. We also encourage students from Schulich School of Music to participate, giving them professional experience in complete productions.

This year we sold 1,200 tickets, for earned ticket revenue of \$16,200. In addition to ticket sales we conducted a Kickstarter campaign and solicited donations from alumni for an additional \$4,500 in contributed revenue. This season we plan to produce Gilbert and Sullivan's *HMS Pinafore*. The proposed dates are February 13, 14, 20, 21, 2015 with four evening shows and one matinee. As this is one less matinee than our 2013-14 season, we have reduced our budget accordingly -- RENTALS, have decreased by \$1,600. We have requested an increase in our COSTUMES/MAKEUP budget from \$0 to \$1,000. Considering the high quality of the show produced, we require

a costumes budget, which allows us more flexibility. We faced difficulties costuming for The Mikado, and were forced to borrow costumes from other Savoy companies in Montreal. We cannot guarantee that we will be lucky enough to borrow costumes for HMS Pinafore next year. We have also made a major change to our budget regarding our admissions revenue. Reflecting a five-year trend in admissions, in our coming 2014-15 season we expect approximately \$4,000 less than the \$16,200 that was made in ticket admission for The Mikado in 2013-14.

The Plate Club

Under normal circumstances, the Plate Club would include stipends of \$5,000 to incentivize students to join the service and do the work. Due to budget cuts, this number has been reduced to \$1,500.

Plate Club Budget Justification 2014-2015

Materials and Supplies – \$200

- The majority of this money is used to purchase bio-degradable dishwashing and rinsing liquid for the dishwasher that is located in the SSMU cafeteria
- The remainder of the money is used for office supplies, business cards, and cleaning supplies such as dish soap and dish towels

Printing – \$40

- Printing posters for events as well as advertisement

Stipends - \$1500

- Plate Club Executives Task Description

President

- Call and organize meetings
- Oversee and keep track of all tasks and activities within Plate Club
- Work with External to liaison with SSMU and other clubs/organizations
- Step in and do any of the other executives tasks as needed
- 5-8 hours/week

VP Events x 2

- Involved with the process of renting larger amounts of plates and cutlery to student groups of McGill.
- This includes replying to e-mails and recording/managing rental dates and quantities as well as notifying the volunteer team about the rentals.
- The event coordinator needs to be able to keep track of the current inventory as well as new and incoming inventory. This includes working with the VP External to manage the budget and finances for the year alongside SSMU.
- They are expected to regularly monitor the club Gmail account, wiki account as well as Google calendar/Google doc to keep track of rentals and communicate with the team.
- 5-8 hours/week

VP External

- Liaison between The Plate Club and other groups, services, administrations on campus (namely SSMU)
- Organize and attend regular meetings with not only Plate Club members, but also other affiliates (ex. Security services and SSMU VP Clubs and Services) regarding larger events (such as 4Floors)
- Responsible for various tasks such as inventory expansion, coordinating Styrofoam Free Day, and composting initiatives
- Outreach and advertising with McGill and Montreal Community.
- Maintain active presence on Twitter and Facebook pages, updating data and information on website channels
- 5-8 hours/week

Volunteer Coordinator

- Organize volunteer schedule, train volunteers, confirm volunteer attendance, responsible for finding substitutes (or to close early) if ever a volunteer is unable to perform their shift
- Supervise lunch shift, ensuring that our facilities are clean before and after use
- Maintain rapport with tenants at SSMU cafeteria as well as with Plate Club users
- Attend monthly meetings discussing inventory issues, relevant expansion opportunities, and addressing grievances from lunch or rental service.

Postage and Courier – \$10

- This is only used in the event that we need postage which is rare but necessary

Equipment - \$750

- This money is used to replace lost and broken inventory items as well as purchasing any new inventory on a as-needed basis. For example, if many groups require a giant cooler for events, we will use this money to purchase one.

The Black Students' Network

The budget cuts included several staff positions offered by BSN. The remainder of the budget has been based on actual costs incurred in the 2013-2014 year.

The Flat Bike Collective

The Flat does not foresee any significant changes in its operations for the FY 2014/15. This is reflected in the budget by making only minor adjustments to the projected revenues and cost.

Musicians Collective

As we have completed most of our Jam Room renovations during this school year we will be having less \$\$ going into furnishing and put more of our budget into our instrument bank.

6100 - Materials and Supplies \$100
 6111 – Purchases Food and Beverages (consumption) \$200
 6120 – Printing \$50
 6139 – Office Supplies \$50
 6160 – Membership and Training \$200
 6306 – Conferences and Travel \$200
 6320 – Advertising and Promotions \$100
 6515 – Furniture \$100 (for the jam room)

The majority of our expenses are all very standard expenses for the Musicians Collective. The food and beverages will go toward the two activities night and meet and greet events. Conferences and Travel will cover any transportation we may need when purchasing instruments and Advertising and Promotions will be used for our various open mic and battle of the band events.

The bigger sections of our budget include:

6340 – Equipment \$550
 6340 – Entertainment \$500

The Equipment section will go towards expanding our instrument bank. I am anticipating a surplus from this year to roll over into next year. Any surplus that we do get will go directly into this section.

Entertainment will be used to pay for the venue for our big Winter semester event that we are planning on organizing. This year, we held a battle of the bands event at Cabaret Underworld and used our Entertainment budget solely to pay for the venue. We plan to do the same next year.

Glossary of Terms

Asset: Anything that is tangible or intangible that is owned or of value to the SSMU.

Expenses: These are charges incurred that are either accrued or paid for the operations of the SSMU, rent of the building, and so forth.

Fiscal Year: Twelve month period to calculate financial statements. For 2012-2013 – 2012, the fiscal year is from June 1, 2012 to May 31, 2013.

Fixed Assets: Often tangible assets; these are non-current assets or property, plant, and equipment (PPE).

Deficit: This is a shortfall in revenues; the amount of expenses exceeds the revenues generated.

Generally Accepted Accounting Principles: This is a standard framework of the guidelines and conventions for financial accounting.

Revenues: These are the monies coming into an organization; for the SSMU, this includes the SSMU fees, sponsorship raise, and so forth

Surplus: The amount of revenues exceeds the expenses incurred.

Variance: In this case, the difference between last year's budget and the revised budget figures.