



Students' Society of McGill University

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STUDENTS SOCIETY OF MCGILL UNIVERSITY OPERATING BUDGET 2018-2019

REPORT CREATED BY THE OFFICE OF THE VICE PRESIDENT OF FINANCE
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APPROVED BY LEGISLATIVE COUNCIL ON APRIL 5TH 2018
APPROVED BY THE BOARD OF DIRECTORS ON MAY 3RD 2018

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UNDERSTANDING THE BUDGET

FISCAL YEAR

It is important to note that the SSMU budgets according to its fiscal year. The Society's fiscal year is June 1st to May 31st. Thus, the proposed 2018-19 Operating Budget is the budget for June 1st, 2018 to May 31st, 2019.

DEPARTMENTS

The SSMU segments its budget into individual budgets for around 90 different "departments". A department can be an area of the Society's operations (e.g. governance, security, building), a student group (e.g. SACOMSS, Volunteer Service), a programming activity (e.g. Four Floors), or a fund (e.g. Campus Life Fund). Each department has its own individual budget.

GLOBAL BUDGET VS. DEPARTMENT BUDGETS

Since there are 90 departments, each with their own budget, the SSMU Budget is quite long. Because of this, this report examines the "Global Budget" – the summary of the "bottom line" of each individual Department Budget. In other words, the Global Budget is an outline of the surplus or deficit from each Department Budget.

This document examines each section of the Global Budget in detail, but does not go into detail regarding the individual Department Budget for each Department.

COLUMNS OF THE BUDGET

In the budgets contained in this document, there are several columns. A description of each column is below.

2016-2017 Actuals: This column contains the actual surplus or deficit incurred by each department during the 2016-2017 fiscal year. Since we have not completed the 2017-2018 fiscal year we use the actuals from the most recent complete fiscal year, in this case 2016-2017, to give us an idea of our yearly spending. It should be noted that all lines in the global budget show net revenues i.e. revenues minus expenses.

2017-2018 budget: This column contains the budget that was approved last year for this current fiscal year. It will give us a sense of the changes in the budgeted amounts for each department between last year's budget for this year and this year's budget for next year.

2017-2018 actuals: This column shows what we have spent thus far this year as of the date of the budget presentation. Examining these values helps us understand by how accurate last year's budget was and how much spending this year has deviated from the budget. These deviations can help explain changes between last year and this year's budget.

2018-2019 Budget: This is the most important column – this is the actual budget for the 2018-2019 year, being submitted for approval in this report.

Previously, as per the Internal regulations of finance, the budget is meant to be revised twice during the year. However, this is bad accounting process and changes have been made to the

internal regulations of finance to discontinue budget revision. Instead a presentation was given to legislative council in February explaining the current state of the society's finances.

FEE FUNDED VS. SUBSIDIZED DEPARTMENTS

Many departments are funded by fees which are restricted specifically for that department. The result of this is that the "student fee revenue" for that department will always equal its budgeted expenses. In other words, fee-funded departments are always budgeted to break even. Thus, when looking at the Global Budget, the budget for a fee-funded department will always be zero. This does not mean that the department in question does not spend any money, but rather that the total cost to the Society of that department is zero because the expenses are covered by revenue from restricted student fees.

THE BUDGET MAKING PROCESS

The budget is compiled by the VP Finance, the General Manager, and the Controller in collaboration with the departmental managers. The VP Finance met with all the executives to discuss the respective department each executive oversees and decide the amount of spending budgeted for the next year. Executives also submitted the list of casual staff to be hired and the hours for which they should be contracted. The Human Resources department then calculated pay and benefits for each position which are included in the budgets of the executive portfolios. The General Manager was responsible for budgets of the departments relevant to operations and general administration. The Controller consolidated the budget which was then reviewed by the VP Finance, General Manager, and the Controller. The VP Finance then gets the budget approved by Executive Committee, Legislative Council and then finally the Board of Directors.

SIGNIFICANT BUDGET CHANGES

The building closure and steps taken to accommodate for it have significantly impacted our projected revenues for the 2018-2019 year and added many costs. The numbers presented in the budget provide an estimate of these changes and we expect to run a deficit for the next year. We expect to use some of the money in the Capital Expenditure Reserve Fund as well as the University Center Building fee fund.

Additionally, a motion passed at legislative council on the 29th of March 2018 merged some of the committees with some of the fees we collected. This resulted in a \$40,000 reduction of the initial deficit. More on these changes can be found in the Governance and Executive Portfolio section of this report.

OPERATIONS

The operations budgets include the budgets for several different areas of the Society. The first type of operations run by the SSMU are the revenue-generating operations. The SSMU manages two Gerts (Dept. 1599) and Events (Dept. 1031), which refers to the revenue generated by charging room-booking fees to external companies that hold events in the University Centre.

Additionally, the SSMU has some operations for which the primary purpose is not to generate revenue – these are the William Shatner University Centre (Dept. 2022 – Shatner Building) and Security operations (Dept. 1210).

During the 2017-2018 year, revenues from operations were significantly higher than we had originally budgeted for Gerts and Events. Events brought in \$~71k more than in the 2017-2018 budget and Gerts was meant to post a \$~35k deficit and instead made revenues of \$~29k. We also brought in higher than expected revenues from student fees and had lower than expected administration fees up until the building closure.

EVENTS

Expected revenues from Events (Dept. 1031) are meant to change drastically due to the building closure. Due to the building closure, we expect to have no revenues from events for the first semester of the year. It is also estimated that once we get the building back it will take a while for revenues from events to get back to pre-building closure levels. Therefore, we expect the revenues from Events for the months after the building reopening will only be one third of the normal revenues. When considering the expenses associated with the department, which mainly include salaries, the Events department is budgeted to post a deficit of \$~27k. When compared to the surplus of \$~74K in 2016-2017 and \$~118K in 2017-2018, the Events Department will be the biggest loss of revenue for the SSMU due to the building closure.

SECURITY

While Security (Dept. 1210) is a cost to the society, in the 2018-2019 budget it is listed as a surplus due to several factors. The SSMU has budgeted a cost of \$10K in security for next year, which is mostly provided by a third-party contractor and will cover for SSMU-organized events and operations. Examples of these would include the GA, the building move in, or extra opening hours. However, the SSMU will also receive revenues from the security provided for external Events (Dept. 1031) which we bill to the event organizer. We are also charging Gerts' the cost of security from the security department to Gerts (Dept. 1599). This cost is estimated at around \$25K and will be transferred from Gerts to the Security department. With this transfer we expect the security department to post a surplus of \$~12K.

GERTS

The Gerts bar (Dept. 1599) and surrounding areas in the basement will be the first to reopen to the public. Therefore, Gerts is not expected to suffer any major loss in revenue from the building closure however we have accounted for lower sales due to a decrease in traffic in the

SSMU building. To offset this as well as the rising costs of goods and labor due to inflation, we will be increasing prices by up to \$1 on certain products. Prices at Gerts have not been increased in the last three years and are not expected to rise after this year for at least a couple years.

Even with the increase in prices Gerts is still expected post a loss of \$~26K. This deficit is due to the additional cost of security that is transferred to the security department described in the section above. If this cost is ignored, Gerts' operations is expected to break even.

SHATNER BUILDING

This department is predicted to post a significantly higher cost to the society than in previous years. Many of the costs of the University building center were offset in previous years by the revenue the building made from rent paid by tenants from independent student groups and commercial businesses. However, with the building closure we have estimated rent revenue to decrease by about 47%.

The 2018-2019 budget also incorporates the salary of the Building Director, while that was previously under the general administration budget. This increase in the salaries account of the department and the decrease in the rent revenues explain the increase in the budgeted amount for the Shatner building from \$~232K in the 2017-2018 budget to \$~401K in the 2018-2019 budget.

SHATNER BUILDING AND MOVING COSTS

This department was created to include any one-time costs associated with the building move. Since we cannot predict these costs we have left this department blank.

BUILDING AT 2075 ROBERT BOURASSA

This is one time department that will account for all the costs related to the rental of the space at 2075 Robert Bourassa which will house the Legal Information Clinic (LICM), TV McGill (TVM), McGill University Photography Student Society (MUPSS), Muslim Students Association (MSA), the Daily Publication Society, the Tribune, Union for Gender Empowerment (UGE), a SSMU office and some bookable space. Most of the associated costs with this building come from the rent that we will pay for the total duration of the building closure, however any delay in the reopening of the building is likely to increase that amount. To offset the costs associated with this space, we have redefined the University Center building fee to include costs to other buildings that will be used by SSMU. We hope this fee will give us access to \$~100K that could be used to cover expenses in this department.

BUILDING AT 3471 PEEL STREET

This building is a former M.O.R.E. house that has been provided to us by McGill and will house all the other services and student associations not at the Robert Bourassa location. The costs associated with this location come mostly from utilities, insurance, and repairs and maintenance and are budgeted for \$~26K. We will have access to this location for the duration of the building closure with few additional costs in case of building closure delays.

BUILDING AT 3501 PEEL STREET

This is building that SSMU has acquired for future use beginning in the next year. This space will be used to house various SSMU resources to promote student wellbeing. We also hope to provide more space for groups to book rooms and hold their activities. With the acquisition of this building there are many taxes and mortgage payments involved. We will be repaying the principle and interest over the next 20 years. To pay for this, we will periodically extract a small part of the Capital Expenditure Reserve Fund (CERF). This building should be seen as an investment and thus its expenses and appreciated value should fall under the CERF. These future expenses will therefore not appear or impact the SSMU's operating budget.

SSMU BUDGET 2018-2019	surplus	surplus	surplus	surplus
	(Deficit)	(Deficit)	(Deficit)	(Deficit)
Dept # and dept name	2016-2017 Actuals	2017-2018 Budget	2017-2018 Actuals	2018-2019 Budget
	12 months	12 months	8 months	12 months
1031-Events	74,649	47,532	118,769	(27,896)
1210-Security	(13,744)	(26,000)	(3,193)	12,850
1590-Student Run Cafe (INACTIVE)	(79,161)	0	(4,008)	0
1599-Gerts	23,384	(35,437)	29,766	(26,629)
2021-Shatner Building moving cost	0	0	(472)	0
2022-Shatner Building	(194,731)	(232,698)	(125,524)	(401,143)
2075-Building 2075 Robert Bourassa	0	0	(3,784)	(274,590)
3471 Building 3471 Peel street	0	0	0	(26,200)
3501-Building 3501 Peel street	0	0	(5,728)	(246,000)
Total	(189,603)	(246,603)	5,826	(989,608)

STUDENT FEES

In addition to many different restricted fees, the Society charges its membership a base membership fee (the “base fee”). This fee ranges from \$15.37/term to \$43.93/term, depending on each member’s program and the number of credits in which they are enrolled. The base fee is indexed to inflation, and thus the total revenue generated from the base fee tends to increase every year. This fee is the main source of revenue used to fund the operating budget.

For 2018-2019, non-allocated student fee revenue is projected to be \$1.711M. In the past, the budgeted student fees have been much lower than the actual fees collected. For instance, the fees budgeted for 2017-2018 was \$~113K lower than what was collected. We feel this new method of estimating fees more accurately represents the actual fees that will be brought in this year.

SSMU BUDGET 2018-2019	surplus	surplus	surplus	surplus
	(Deficit)	(Deficit)	(Deficit)	(Deficit)
Dept # and dept name	2016-2017 Actuals	2017-2018 Budget	2017-2018 Actuals	2018-2019 Budget
2023-MAX Hygiene	8,180	0	28,950	(1,544)
3000-Non-Allocated Student Fees	1,763,847	1,677,831	1,791,025	1,711,000

ADMINISTRATION

Administrative expenses are, by far, the largest section of the Operating Budget. This category includes items such as salaries for the permanent staff that assist with the administration of the Society (e.g. accountants, IT support staff), some of the student staff salaries, bank charges, legal fees, auditor fees, insurance fees, and office supplies costs. These types of costs are reflected in General Administration (Dept. 3021). This section also includes IT (Dept. 2000), and Executive Administrative Departments, which primarily include telephone costs, printing costs, and executive staff salaries.

The Society’s total administrative expenses are budgeted to be \$1.15M for the 2018-2019 year.

GENERAL ADMINISTRATION

The General Administration (Dept. 3021) budget is the largest component of Administration. For the 2018-2019 budget, we reduced our overall expenses by \$~68K to accommodate for

increases in other expenses due to the building closure. This was mostly through increasing the administrative fees for the daycare and reducing the expected professional fees expense by \$~38K for the 2018-2019 year. We also made cuts to budgeted food, beverage, and supplies expenses.

IT

Most the Society's IT (Dept. 2000) costs are software subscriptions. This is software used by the SSMU such as Microsoft Office, Adobe Illustrator, Wufoo, Smart Recruiters, Groupwise, Vibe, Mailchimp, SurveyMonkey, Google, EMS, BMS, Bitdefender, iWeb, Sage AccPacc ERP, etc. IT for the 2018-2019 budget will be kept similar to last year.

EXECUTIVE ADMINISTRATIVE DEPARTMENTS

These departments are used to record the costs related to the administration of each executive's portfolio. Such costs primarily include the executive salaries, telephone allocations, office supplies, and printing/photocopy costs. The executive salaries are at \$~32K a year and including benefits and other costs this comes out to about \$~44K for each executive. The Vice President of Finance is an exception because the funding commissioner, is also included in this department bringing the total budget for this department to \$~52K.

SSMU BUDGET 2018-2019	surplus	surplus	surplus	surplus
	(Deficit)	(Deficit)	(Deficit)	(Deficit)
Dept # and dept name	2016-2017 Actuals	2017-2018 Budget	2017-2018 Actuals	2018-2019 Budget
	12 months	12 months	8 months	12 months
2000-IT	(18,783)	(36,000)	(13,882)	(35,000)
3021-General Administration	(801,817)	(988,799)	(564,674)	(925,974)
4015-VP Finance (Admin)	(40,624)	(48,016)	(20,077)	(52,907)
4016-VP Operations (Admin)	(42,335)	(40,222)	(8,030)	0
4018-VP Internal Affairs (Admin)	(38,775)	(40,222)	(26,233)	(44,523)
4025-VP Student Life (Admin)	(39,906)	(40,222)	(27,530)	(44,523)
4037-VP External Affairs (Admin)	(29,760)	(41,222)	(26,097)	(44,523)
4091-VP University Affairs (Admin)	(39,178)	(40,222)	(27,325)	(44,523)
Total	(1,051,178)	(1,274,925)	(713,848)	(1,191,973)

GOVERNANCE AND EXECUTIVE PORTFOLIOS

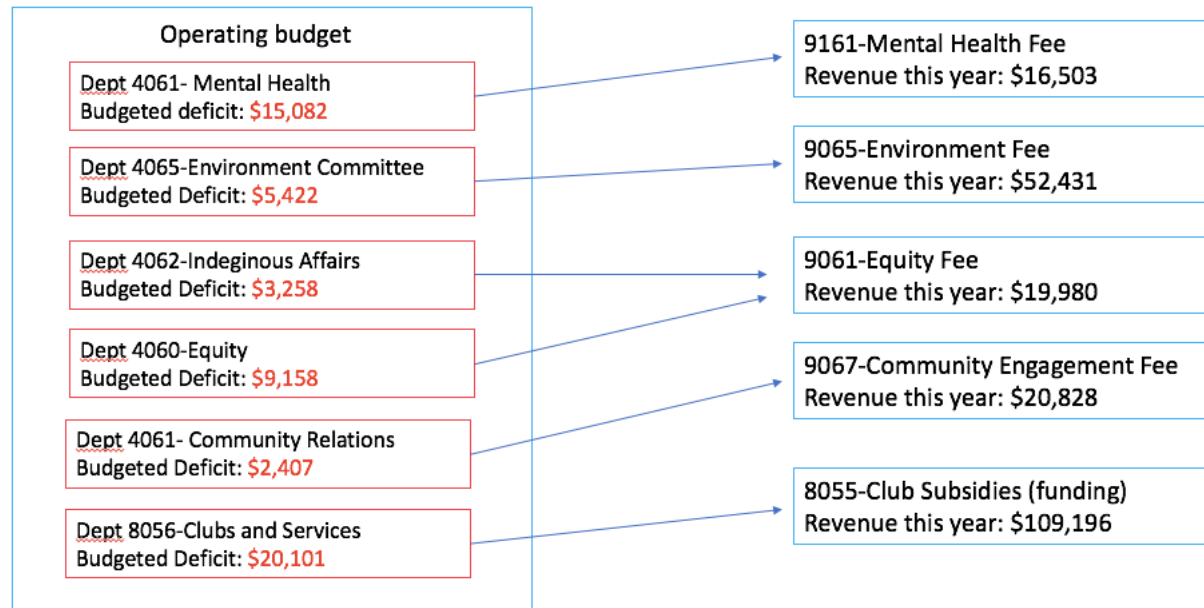
The Governance and Executive Portfolio departments are generally related to the governance of the Society (e.g. Elections, Legislative Council, General Assemblies) or are portfolios created as a result of a Policy passed at a governing body of the Society, for example at a General Assembly or the Legislative Council. Examples of the later type of departments the Environment committee (Dept. 4065) and Equity (Dept. 4060). These budgets are created through consultation with the executives on what they believe the needs of their position will be next year.

Casual student salaries are the main expense in many of these departments. The staff support the execs and the SSMU to execute governance. Additionally, discretionary spending is included in some of these departments to pay for materials and supplies, honorariums, and food and beverage.

SSMU BUDGET 2018-2019	surplus	surplus	surplus	surplus
	(Deficit)	(Deficit)	(Deficit)	(Deficit)
Dept # and dept name	2016-2017 Actuals	2017-2018 Budget	2017-2018 Actuals	2018-2019 Budget
	12 months	12 months	8 months	12 months
4039-Campaigns	(6,322)	(7,000)	(2,031)	(4,000)
4052-First Year Affairs	(6,566)	0	3,104	0
4057-Elections	(5,224)	(8,012)	(5,667)	(8,913)
4060-Equity	(7,392)	(9,893)	(4,106)	0
4061-Mental Health	(3,257)	(7,388)	(5,482)	0
4062-Indigenous Affairs	(653)	(2,314)	(1,403)	0
4065-Environment Committee	1,258	(4,609)	(5,012)	0
4076-University Affairs	(15,547)	(7,325)	(4,210)	(6,705)
4080-External Affairs	(9,650)	(6,040)	12,251	(8,242)
4082-Council & Committees	(11,947)	(13,781)	(10,199)	(12,545)
4083-Executive Committee	(3,740)	(3,100)	(573)	(1,550)
4084-General Assembly	(260)	(200)	(80)	(120)
4085-Community Relations	(2,787)	(2,047)	(3,779)	0
Total	(72,087)	(71,709)	(27,187)	(42,075)

The departments for the First-Year Affairs, Equity, Mental Health, Indigenous affairs, Environment, and Community affairs committee and the clubs and services department, have all been merged with their respective fees that they collected. In many previous years

these funds in the fee departments have often ran surpluses so this measure moves costs form the operating budget to these specific fees, reducing the overall deficit these committees contribute to the operating budget. This also gives the committee easier access to more funds for initiatives they wish to take on. A visual representation of the transfer of these fees is shown below.



PROGRAMMING ACTIVITIES

The Society runs a variety of events and programming, most of which break even. For the 2018-2019 year, almost all programming activities are meant to break even except for sponsorship which is expected to bring in revenues of \$~25K. Frosh is the other programming activity which will run a deficit of \$~4K to pay for the salary of the frosh admin coordinator, a casual student staff.

OTHER NOTES

1. The Savoy Society (Dept. 5048) which is currently under programming activities is working to become a club due to the financial independence this status grants.
2. Minicourses will be discontinued next year due to the building closure. Minicourses usually provides a source of revenue for the society however planning and coordination of minicourses would take away from our efforts to accommodate everyone regarding the building closure.

3. Faculty Olympics (Dept. 5085), Awards Banquet (Dept. 5528), and Four Floors (Dept. 5559) are expected to break even. However, their capacity to do so will depend on the organization of next year's VP internal.
4. The Society usually partners with QPIRG on Social Justice Days (Dept. 5088) and Culture Shock (Dept. 5535), an MOA was signed on May 10th 2018 in which it was clarified that SSMU's contribution to the jointly organized event would be coming out of the Campus Life Fund (Dept. 9062).

SSMU BUDGET 2018-2019	surplus	surplus	surplus	surplus
	(Deficit)	(Deficit)	(Deficit)	(Deficit)
Dept # and dept name	2016-2017 Actuals	2017-2018 Budget	2017-2018 Actuals	2018-2019 Budget
	12 months	12 months	8 months	12 months
5015-Conferences, Special events & Concerts	0	0	(1,245)	0
5048-Savoy Society	(15,292)	0	(10,106)	0
5079-Grad Frosh	231	0	2,490	0
5080-Frosh	(7,435)	(3,840)	(987)	(3,915)
5084-Sponsorship	(5,345)	69,867	7,570	25,936
5085-Faculty Olympics	(1,330)	0	93	0
5087-Affaires Francophones	200	(500)	0	0
5088-Social Justice Days	0	(1,000)	(2,040)	0
5527-SSPN	0	0	(388)	0
5528-Awards Banquet	(7,532)	0	6,425	0
5535-Culture Shock	0	(1,000)	0	0
5558-Activities Night	28,814	(8,820)	16,891	0
5559-Four Floors	(5,416)	(13,400)	2,160	0
5559-Four Floors	(13,105)	41,307	20,863	22,021

COMMUNICATIONS AND PUBLICATIONS

COMMUNICATIONS

This budget is under the supervision of the VP Internal and includes mostly student salaries for positions such as translators and communications coordinator.

HANDBOOK

The Handbook (Dept. 6036), distributed to incoming students in late August and early September. The revenues it generates are from sponsorship and advertising found in the student handbook.

THE OLD MCGILL YEARBOOK

The Old McGill yearbook was discontinued in the 2015-2016 year

SSMU BUDGET 2018-2019	surplus	surplus	surplus	surplus
	(Deficit)	(Deficit)	(Deficit)	(Deficit)
Dept # and dept name	2016-2017 Actuals	2017-2018 Budget	2017-2018 Actuals	2018-2019 Budget
	12 months	12 months	8 months	12 months
4019-Communications	(10,905)	(14,465)	(14,867)	(16,104)
6036-Student Handbook	6,485	17,842	23,298	7,214
6065-Old McGill Yearbook	1,355	0	0	0

SERVICES

Below are the budgets for the Society's 15 different Services. Services can be either fee-funded, meaning that they are funded by their own restricted fee or break even without a fee, meaning that they are not fee-funded but they are financially self-sustainable.

In general, the operations of Services do not cost the Society a great deal of money, since of most them are funded by restricted fees and thus do not require subsidies from the Operating Budget. However, the processing of payments and many other administrative tasks are carried out by the permanent staff and executives on behalf of the services, adding a cost for administrative labor and professional fees.

FEE-FUNDED SERVICES

The following Services are fee-funded: TVM (Dept. 7010), M-SERT (Dept. 7015), Midnight Kitchen (Dept. 7020), DriveSafe (Dept. 7030), SACOMSS (Dept. 7033), Queer McGill (Dept.

7034), Nightline (Dept. 7035), Union for Gender Empowerment (Dept. 7040), Walksafe (Dept. 7050) Peer Support Centre (Dept. 7027), the Black Students' Network (Dept. 7074), and Musicians Collective (Dept. 7060).

BREAK EVEN SERVICES (WITHOUT A FEE)

The following Services break even without a subsidy from the Society or a fee: Volunteer Service (Dept. 7038), Plate Club (Dept. 7051), and the Flat Bike Collective (Dept. 7090).

SSMU BUDGET 2018-2019	surplus	surplus	surplus	surplus
	(Deficit)	(Deficit)	(Deficit)	(Deficit)
Dept # and dept name	2016-2017 Actuals	2017-2018 Budget	2017-2018 Actuals	2018-2019 Budget
	12 months	12 months	8 months	12 months
7010-TVM Student Television	35,339	1	42,079	0
7015-M-SERT	3,025	(1)	21,088	0
7020-Midnight Kitchen	39,011	4	80,957	0
7027-Peer Support Center	10,793	0	24,763	0
7030-DriveSafe	18,607	0	32,889	0
7033-SACOMSS	74,021	(7)	135,112	0
7034-Queer McGill	2,130	(4)	12,430	0
7035-Nightline	11,127	1	19,709	0
7038-Volunteer Service	210	0	711	0
7040-Union for Gender Empowerment	14,785	0	11,940	0
7041-Our Turn	0	0	3,000	0
7050-WalkSafe	4,352	0	7,283	0
7051-Plate Club	2,624	0	2,618	0
7060-Musicians Collective	(9)	0	4,993	0
7074-Black Students' Network	7,777	0	8,578	0
7090-Flat Bike Collective	2,781	0	47	0
Total	226,573	(6)	408,197	0

OTHER STUDENT GROUPS

AFFILIATED STUDENT ASSOCIATIONS

The Society has several departments for student associations that are legally part of the Society, per an agreement between McGill, the SSMU, and the associations. These are POTUS, SWSA, and NUS. These departments break even, as they are entirely fee-funded.

SSMU BUDGET 2018-2019	surplus	surplus	surplus	surplus
	(Deficit)	(Deficit)	(Deficit)	(Deficit)
Dept # and dept name	2016-2017 Actuals	2017-2018 Budget	2017-2018 Actuals	2018-2019 Budget
	12 months	12 months	8 months	12 months
8001-POTUS (PTOT)	17,461	0	19,697	0
8002-SWSA (Social Work)	2,842	0	1,228	0
8003-NUS (Nursing)	12,185	0	(1,775)	0
8004-NUS Graduation	793	0	(1,952)	0

FUNDING COMMITTEE FUNDS

The Society offers several funds for which students can apply. These funds are funded by student fees, which are restricted for the specific purpose for which they were voted by the membership.

These departments break even, as they are entirely fee-funded. Notably, although the Society budgets to break even on all the funds, there is often a surplus in each of the funds at the end of the year. This is because some funds are often not significantly applied for – as is often the case with the Environment Fund and the First-Year Fund.

Any surplus remaining in the funds at the end of the year is retained for use by the Funding Committee the following year and gets rolled over.

The clubs and services department (Dept. 8056) is included because as of next year the department will be merged with Dept. 8055 also known as the club fund. The deficit of \$~20K in this department is mainly due to casual staff salaries related to the clubs. These staff include the Club and services administrative assistants, both club auditors, the club website designer, and both mental health commissioners. These costs will now be absorbed into the club fund.

SSMU BUDGET 2018-2019	surplus	surplus	surplus	surplus
	(Deficit)	(Deficit)	(Deficit)	(Deficit)
Dept # and dept name	2016-2017 Actuals	2017-2018 Budget	2017-2018 Actuals	2018-2019 Budget
	12 months	12 months	8 months	12 months
8055-Club Subsidies (funding)	83,692	0	92,931	0
8056-Clubs and Services	(18,899)	(17,883)	(10,563)	0
9052-First Year Fee	12,883	0	12,125	0
9061-Equity Fee	3,777	0	10,121	0
9062-Campus Life Fee	53,021	0	80,616	0
9063-Space Fee	4,914	0	12,254	0
9065-Environment Fee	70,967	0	92,747	0
9066-Ambassador Fee	46,119	0	26,843	0
9067-Charity Fee	24,015	0	41,015	0
9161-Mental Health Fee	15,319	0	23,385	0
Total	295,808	(17,883)	381,474	0