

Fiscal Year 2021 Budget Report

Prepared by:

Alana Guevara | VP Operations & Finance | Chair

Kanan Sharma | Council-Director | Vice-Chair

John P. Hunte | Council-Director

Matthew Nicholas Schwarze | Councillor

Daveed Gittens | At-large Member

Acknowledgements:

Suzanne Burdett | General Manager | Resource Member

Cheryl Pflug | Financial Officer

Letter of Recommendation

Dear Students' Council,

This is the third year the Committee has taken steps toward better justification and explanation of the use of student fees and attempted to improve clarity in the budgeting process. We believe it is essential to have transparent and open finances; in the past year, there have been major changes to the management and implementation of financial controls – from costing out staffing for Commercial Units to those units and the closure and reopening plans of the Bombshelter Pub, Campus Bubble, and Wasabi Sushi, to optional fees in the era of Student Choice Initiative (SCI) and the current COVID-19 Pandemic. This report remains a major step in an on-going process to improve public accountability and clarity WUSA's budgeting.

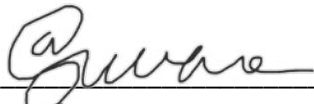
As a Committee, we are responsible for developing, vetting, and reporting on the general operating budget for all WUSA, which as of recently includes both those portions funded by student fees and those which are not. We respect students' right to know how their money is spent and what the future has in store. This budget was built by prioritizing the provision of high-quality service, financial accountability, reaction to opt out fee system and COVID-19, and planning for the future.

We feel confident that this report provides clarity on the use of student dollars and business performance, highlighting the operating costs for the Corporation. As a committee, we have unanimously approved the attached budget and recommend its passage by both Students' Council and the Board of Directors.

On behalf of the Budget & Appropriations Committee, yours sincerely,



Kanan Sharma
Kanan Sharma
Vice-Chairman



Alana Guevara
Alana Guevara
Chairman | Vice President, Operations & Finance

Committee Approval of the Report

On August 12th, 2020 the Committee voted to approve the report for review and acceptance of Council, and final approval of the Board. The following motion was adopted:

Be it resolved that the Budget & Appropriations Committee approves the prepared FY2021 Budget Report, including all appendices and attachments, for recommendations to the Students' Council which shall be circulated by end of day on Wednesday the 12th of August 2020;

Be it further resolved that the Committee permits the Office of the Vice President, Operations & Finance, to make formatting and minor editorial amendments to the report as may be required; and

Be it further resolved that the Committee opens the one (1) week Question & Answer period on the report effective the time of circulation of the report to the Council & Board mailing lists.

Moved by VP Guevara, seconded by Vice Chair Sharma.

Roll-call vote:

- Member Gittens – In favor
- Member Schwarze – In favor
- Director Hunte - In favor
- Vice-Chairman Sharma – In favor
- Chairman Guevara – In favor

Motion Carries Unanimously.

Note: The Office of the Vice President, Operations & Finance, may provide additional minor editorial and formatting amendments to this draft report prior to Council's August 23rd, 2020 budget vote.

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Definitions

Waterloo Undergraduate Student Association (WUSA)	The Waterloo Undergraduate Student Association is the registered business operating name for the Federation of Students, University of Waterloo, which serves as the legal representative of all undergraduates at the University of Waterloo.
WUSA Fee(s)	The suite of fees assessed to all undergraduates, prorated depending on stream and course load, which funds the benefit programs, services, Executives, advocacy, and governance of the Waterloo Undergraduate Student Association.
	<p>Divided into three types of fees:</p> <ul style="list-style-type: none"> • Administered Fund Fees – those that support specific programs or services and are restricted in use. • Operating Fees – those which fund the operating budget of the association and its subsidiary societies/affiliates. • Capital Fees – those fees that support capital maintenance, improvement, and expansion of facilities and capital resources (those valued in excess of \$1000.00 which last greater than 3-5 years, for the purposes of WUSA). Note: there are currently no capital fee assessed to undergraduates for the student association, although there are planned and approved fees.
Constituency Societies	Those recognized student governments and groups serving a dedicated constituency defined in the Bylaws or as otherwise determined by the Students' Council. Societies are governed under the Federation-Societies Agreement, policies, and procedures of Council.
Advocacy	The exercise of lobbying and stakeholder relations efforts within the University community, to the Region and Municipality of Waterloo, to the Provincial and Federal Governments, and to all other partners. It is also inclusive of student advocacy stances and policies passed by the Students' Council.
Bottom Line	The net earnings, profit, or surplus (loss) or the corporation or portfolio budget. The reference to "bottom" describes the relative location of the net income figure on the fiscal year budget. Also, referred to as "excess or deficiency in revenues over expenses".
Capital Costs	Expenses that are fixed and incurred one-time, and often used to purchase property, equipment and construction.

Fiscal Year	The fiscal year aligns with that of the University, from 1 May 2019 to 30 April 2020 ¹ . Currently it is fiscal 2020. Next period will be in fiscal 2021 on 1 May 2020.
Full-Time Equivalent (FTE)	A unit that indicates the workload of students in a way that makes class loads comparable. One full-time student is one full-time equivalent, and three part-time students are one full-time equivalent.
Operating/Operational Costs	Expenditure that are incurring continually and relate to the maintenance of an organization or service.
Student Development	Activities related to or engagement of student employees, professional training, or leadership opportunities.
Services & Operations	Student-run services — Services and programming focused on undergraduate students, that fill a gap in student experience or need, which are provided by WUSA and administered by Council.
Inflation	Commercial Operations/ Business Units — student-run business units, typically in hospitality and retail sectors, aimed at providing for accessible, student-centric markets, and affordable prices; they are administered by the Board of Directors pursuant to corporate policies passed by the Students' Council. Sustained increases in the general cost of goods and services. Inflation is measured as an annual percentage change.
Rate(s)/Derivative(s)	Inflation adjustments unless otherwise indicated are based on the <i>Consumer Price Index</i> (CPI) of Canada as measured by Statistics Canada in the prior calendar year. Rate of change of a function or financial variable (slope).
Restricted Budget(s)	Budgets restricted by the Board of Directors in the interests of good business practice or due to privacy considerations which are not made public. All individual commercial operations have restricted budget forecasts separate from the general public operating budget. Bottom lines for all restricted budgets are reported.
Value-for-Money	Value-for-money is the achievement of a desired procurement outcome at the most suitable, but not necessarily the lowest, price based on balanced consideration of financial and nonfinancial factors. It is used to benchmark expenditure in the provision, use, and conclusion of services.
Pro rata (or prorated)	<i>Pro rata</i> is the term used to describe a proportionate allocation. It is a method of assigning an amount to a fraction according to its share of the whole.

¹ University of Waterloo Fiscal Year, <https://uwaterloo.ca/finance/news/fiscal-year-end-april-30-2018>

Per capita	<i>Per capita</i> refers to an average per fees-paying member.
General Meeting	A General Meeting is a meeting of members of the corporation defined by the Corporations Act, R.S.O. 1990 (the “Act”) that provides general direction to and together with the Students’ Council receives financial information from the Board of Directors. The WUSA Annual General Meeting is responsible for appointing the auditor, modifying the dues paid by members, and approving changes to the bylaws of the corporation.
UW Staff Association (UWSA) Memorandum of Understanding (MoU)	Between General Meetings, the Students’ Council acts as a General Meeting of the Corporation, with only those powers allowed by the bylaws and policy, in accordance with §130 of the Act. The contract between the Staff Association and the Board of Governors of the University of Waterloo which governs increments to compensation, via the Staff Compensation Recommendations 2018-2020 from the Provost’s Advisory Committee on Staff Compensation (PAC-SC) .

Disclaimers and Notes to the Reader

- Within each portfolio, a strategic categorization is broken down. While this is to the best efforts of the Committee aimed to be consistent between fiscal years, there may be discrepancies between what items classify under which strategic heading. In addition, as portfolios vary in what their strategic categories may be and because some have been modified from the prior fiscal year, there are minor differences between years and between portfolios in what is classified in what manner. For further information please contact the Chair & Vice Chair (vpof@wusa.ca).
- Business budgets are understood not to be caps on performance or unreasonably burdensome on expense levels, but rather liberal projections of expenses and conservative estimations of revenue. Deviation may and is often anticipated to occur in these budget forecasts.
- For the most part, recommendations will be tasked to the appropriate managers and executives for action upon adoption of the budget, however this does not imply that all recommendations will necessarily be implemented. While the report's bicameral adoption by Council and the Board necessitates action, it is often the case that planning, implementation, and evaluation of success take more than one fiscal year. Where priority exists in the recommendations, it is noted or may be inferred by the appropriate manager or executive.
- This report does not provide complete financial advisement to the Students' Council and Board of Directors. It should be viewed as a forward-looking review of the planned endeavours of the organization and their associated funding. Together with the Audited Financial Statements this budget report should provide a holistic view of the Corporation's performance.
- In accordance with the procedures of the Board of Directors and the prior suspension of procedure by Council respecting budgeting, honoraria, and procedurally required allocations the Office of the Vice President, Operations & Finance, maintains the authority to suspend or freeze budgets as the may be required in the interests of the financial position of the Corporation.

General Operating Budget Summary

The University of Waterloo assesses the student fees on behalf of the Federation of Students, University of Waterloo, operating as the Waterloo Undergraduate Student Association (WUSA) and transfers the funds to WUSA for disbursement. The WUSA Fee refers to a suite of fees, including operating and administered funds, which are governed by the undergraduate student body and paid by every undergraduate. Part-time students pay 30% of the WUSA operating fees per the bylaws, but, where applicable², are charged the full administered fee level.

WUSA Fees have been set at the following amounts for the FY202/21 year:

- Operating Fees (Optional)
 - Events – \$6.26 – Events run through WUSA, including Welcome Week and other programming with social engagement as a focus.
 - Community-building Services – \$4.35 – WUSA runs twelve student-run services, seven of which are considered essential. The remaining five services fall into the non-essential category and are as follows: Bike Centre, International and Canadian Student Network, Co-op Connection, Off-Campus Community, the and Sustainable Campus Initiative.
 - Clubs Funding – \$3.60 – WUSA operates the UWaterloo clubs system, including over two-hundred fifty clubs providing a sense of community and belonging on campus. Clubs range in purpose from athletics and recreational activities to spiritual or career/professional development.
 - University Advocacy – \$4.72 – The WUSA Executives, Students’ Council, and various commissioners (including the Academic Affairs and Co-op Affairs Commissioner) actively engage as student representatives to the University, and advocate to the University in order to enhance the undergraduate student experience and ensure student voices are heard.
 - Government Advocacy – \$8.17 – The Federation of Student Executives, and various commissioners (Municipal, Provincial, and Federal Affairs Commissioner) actively engage as the voice of students to various government bodies and advocate to these bodies to enhance the undergraduate student experience.
 - Constituency Societies Fees – operating fees for the societies, approved in accordance with the Bylaws and Policies of WUSA and those of the constituency Society, that fund that societies’ operations.
- Operating Fees (Compulsory)
 - Corporations Act Compliance – \$24.58 – In order for the student association to offer any of the services the government has deemed as essential, the organization must be in line with the Ontario *Corporations Act*, R.S.O. 1990. This includes audit, insurance and legal costs, having a Board of Directors, running elections, and running general meetings. This fee includes the costs for these items and the overhead associated with their administration.
 - Academic Support – \$6.26 – The Academic Support fee ensures the Student Union can continue to provide support for students who have questions, concerns, or seek

² Application of administered fee(s) depends on the on-campus vs. online nature of a students’ course-load, the number of on-campus courses, and whether the student elected to self-enroll in certain administered programs where such an action is permitted. For further information see www.wusa.ca/fees

navigation support through the University's policy process; including support for academic grievances, discipline, petitions, and appeals. WUSA also serves to provide student representation on academic disciplinary bodies for co-op and regular academic matters. Municipal safety of students both on campus and in the municipality, is also a priority, as are negotiations with GRT as an essential transit pass program.

- Health & Safety – \$24.53 – WUSA run twelve student-run services, seven of which can be deemed essential in accordance with the framework. Safety, equity, and peer-to-peer student-run services provide peer-to-peer counselling to undergraduate students in order to enhance their overall mental well-being among other benefits accessible to all students.
- Student Life Centre Facilities – \$4.79 – Operating and managing the Student Life Centre is an essential building fee as defined by the protocol and essential to student space on campus.
- Administered Funds (Optional)
 - Student Refugee Program – \$4.98
 - Legal Protection Service – Regular Stream, \$9.61 in Fall, \$19.24 in Winter; Co-op Stream, \$18.03 per academic term
 - Orientation Fee – \$116.36*
- Administered Funds (Compulsory)
 - Health Plan – Regular Stream, \$66.02 in Fall, \$132.03 in Winter; Co-op Stream, \$123.94 per academic term
 - Dental Plan – Regular Stream, \$63.29 in Fall, \$126.56 in Winter; Co-op Stream, \$118.65 per academic term
 - Empower Me Student Assistance Program - Regular Stream, \$1.63 in Fall, \$3.27 in Winter; Co-op Stream, \$3.50 per academic term
 - GRT UPass Program – \$110.78*

For a full breakdown of fees, please see www.wusa.ca/fees. It should be noted that fees cannot be collected and then refunded, with some exceptions for administered insurance programs (such as the Health & Dental Plans, which require proof-of-coverage for refund).

*These fees were not levied in Spring or Fall 2020

General Changes to the WUSA Fees

The Bylaws and Policies of the Corporation require that fee changes be considered only in aggregate, despite any breakdown of fees into categories or into non-compulsory fees. Therefore, the various operating, society, and administered fund fees will be reported as outlined below.

For the purposes of reporting aggregate changes to the "Federation of Students' Fee", the suite of WUSA Operating Fees (less the Societies levies) will be referred to as the "Operating Levy". This collective total is governed in accordance with the Policies and Bylaws of the Corporation. As shown in the table below, the following fee adjustments to the Operating Levy were enacted:

WUSA Operating Fees:

In total, the former “Federation of Students’ Fee”, now distributed over a suite of 5 optional and 4 compulsory fees (“WUSA Operating Levies”) is to be incremented by \$9.33.

- Background – The increment above accounts for:
 - Adjustments based on optional fee service levels in excess of what was previously adjusted.
 - Approved increases to support special projects and discretionary spending in the VP Education’s portfolio related to federal advocacy, promotional items related to advocacy, and further increase to part-time pay and professional development (previously scheduled increases, awaiting Board of Governors final approval).
 - Adjustment for increased support travel for federal lobbying work (previously scheduled increases, awaiting Board of Governors final approval).
 - Support for salary, benefits and office costs of the Stakeholder Relations Officer (SRO) Full-Time Staff role currently funded reserves.
 - Compliance with General Meeting direction to increase work placement/co-op opportunities in WUSA, implemented with focus on research support.
 - Acceptance of a proposal by the General Meeting developed over the last few years by VPs Student Life to change service coordinator roles (which provide ~15 hours weekly in labour) to part-time paid roles. Provided for more substantial increase to "Community-Building Services" and "Health & Safety" Fees.
 - Indexation of the WUSA Operating Levies for inflation via CPI as determined by Statistics Canada for the calendar year immediately previous (net of staff salary adjustments).
- Approval Mechanism – All non-CPI adjustments were approved by a Winter 2020 Annual General Meeting (taking place on 24 March 2020), in accordance with the bylaws, policies, and procedures of WUSA. CPI adjustment made at a regular meeting of the Students’ Council (taking place on 19 April 2020).
- Effective Date – 01 September 2020 (beginning of Fall 2020 Term, to be on Fall Term bill).

WUSA Societies Fees:

- Only two Societies adjusting fees for Fall 2020, for indexation for inflation and Full-Time permanent or contract staff affected by WUSA’s organizational restructure and regrading, as well as 01-May-2020 increases:
 - Engineering Society Fee to be increased by \$1.09 (total = \$17.84); and
 - Mathematics Society Fee to be increased by \$2.54 (total = \$14.79).
- Background – The increments account for:
 - Organizational regrading undertaken following approved reorganization saw changes in staff JDs, responsibilities, as well as salary and benefits. Both Engineering and Mathematics Society saw roles regraded this year.
 - Mathematics Society re-developed the JD for their CnD Manager to be a business manager that is responsible for supporting Society (not just CnD) operations, meaning

that for the first time their general fund will be taking on a portion of salary and benefits costs.

- Adjustments to account for scheduled increases in staff compensation for 01-May-2020 as approved by the Board of Governors at the recommendation of the Provost's Advisory Committee on Staff Compensation.
- Indexation of the Engineering and Mathematics Society Fees for inflation via CPI as determined by Statistics Canada for the calendar year immediately previous (net of staff salary adjustments).
- Approval Mechanism – All increases were duly ratified by the Students' Council following internal Society fee adjustment rules, in accordance with the bylaws, policies, and procedures of WUSA and the Societies' Constitutions. The Students' Council ratified the increases on 19 April 2020.
 - Mathematics Society – Fee approved by management board, confirmed by Math Society Council, and Math Society Spring 2020 General Meeting.
 - Engineering Society – Fee approved by management board and confirmed by Engineering Society Joint Annual General Meeting.
- Effective Date – 01 September 2020 (beginning of Fall 2020 Term, to be on Fall Term bill).

WUSA Administered Program Fees

- General notes:
 - Spring 2020 Term will see an admin overhead of 2.5% of premium on all administered program fees, whereas Fall and Winter will see an admin overhead of 3.0% of premium to account for real administrative costs and addition of new administered programs.
 - Approval Mechanism – In accordance with the bylaws, policies, and procedures of WUSA, the Students' Council delegates adjustment of administered fees to the WUSA Board of Directors. All administered fee increments were confirmed by the Board on 22 April 2020.
 - Effective Date – 01 September 2020 (beginning of Fall 2020 Term, to be on Fall Term bill).
- WUSA Health Plan fee – Increasing to a total of \$123.94 per academic term (co-op stream); and \$66.02 for Fall, \$132.03 for Winter (regular stream).
 - Background – The increases account for benefits coverage increases and recommended premium adjustments for 2020-2021 Policy Year with 2.5% admin overhead in Spring and 3.0% admin overhead in Fall and Winter.
- WUSA Dental Plan fee – Increasing to a total of \$118.65 per academic term (co-op stream); and \$63.29 for Fall, \$126.56 for Winter (regular stream).
 - Background – The increases account for recommended premium adjustments for 2020-2021 Policy Year with 2.5% admin overhead in Spring and 3.0% admin overhead in Fall and Winter.
- WUSA GRT UPass fee – Increasing to a total of \$110.78 per academic term for 2020-2021 Academic Year.

- Background – The increases account for rates agreed to as part of the renegotiation of the WUSA GRT UPass Agreement with the Region of Waterloo / Grand River Transit for the next five years. WUSA agreed to an upfront fee increase in exchange for lower year over year rate of growth. WUSA approved the new GRT UPass Agreement negotiated by the VP Operations & Finance and GRT appointed representatives at its April meeting. In addition, the fee includes a 3.0% admin overhead, as well as a 2.0% strategic overhead to fund WUSA’s new Transit Disruption Contingency and Liability Reserve to support students during future *significant and sustained* transit disruptions. The reserve (and associated overhead) was approved by the WUSA Board of Directors in April, after direction by the Students' Council in February due to significant student complaint surrounding the quantity of reimbursement and available support from WUSA during the January 2020 GRT Strike which lasted 11 days and affected over 18,000 riders using busing services (note: those using LRT were largely unaffected).
- Notes – UPass Base Fee = \$105.50 + 5.0% total overhead (from 3.0% admin overhead + 2.0% strategic overhead) = \$110.78.
- WUSA Legal Protection Service fee – Increasing to a total of \$18.03 per academic term (co-op stream); and \$9.61 for Fall, \$19.24 for Winter (regular stream).
 - Background – The increases account only for the increase in administrative overhead on the fee (increase from 2.5% to 3.0% of premium). No base premium increase was approved or went into effect.
 - Note: Change to Billing Practices: Due to the nature of the program as a pooled benefit / insurance product, the prices are annualized. The referendum ran in Winter 2019 that approved the program and associated fee (with more than 78% of students in favour) was to have a *compulsory, refundable* fee. In order to appropriately verify fee payment and avoid adverse selection/opting-out in future terms by students who have used the program in prior terms within the same policy year, WUSA must adjust the program to be compulsory, refundable rather than optional at point of payment. This is consistent with the order of certiorari by the Ontario Superior Court (Canadian Federation of Students v Ontario, 2019 ONSC 6658) which struck down the Student Choice Initiative. WUSA is not seeking to change any other fees except the billing on this service, as without proper billing, the program will not be sustainable and must wind-up, which contravenes the referendum direction given to WUSA by students.
 - Billing outline: That the Legal Service will follow **all the same billing and opt-out rules as Health & Dental** to ensure the correct funding for the service as was intended. The billing scheduled was designed to exactly match the Health & Dental Plan due to Waterloo’s unique billing set-up given all the different streams for regular and co-op students. This billing system ensures the correct funding of the program and that students receive the important coverage they voted to have. The following are general items that WUSA must ensure are met for the survival of the Legal Protection Service:
 - That students can **only opt-out in their 1st covered semester regardless of Regular or Co-op status**. This is a crucial rule, as this carries the implication they are covered and subsequently billed correctly for the program. We cannot have a scenario in which a student can opt-out in the winter or any 2nd covered

semester. This matches the billing rules and practices of the Health and Dental plan – 1/3 in the Fall and 2/3 in the Winter for Regular (non-co-op students).

- Co-op Academic term: Students should always be billed the amount outlined below on all academic semesters. Student can also have the opportunity to opt-out of legal only in their 1st covered semester, and not in each academic semester thereafter. This is to ensure that the program is funded correctly and that student receive the coverage. Again, this matches exactly the billing rules and practices of the Health and Dental plan.
- Co-op Work term: Students will be covered on their work term as long as the billing rules above followed. That being said, we also need to ensure this group is included on the data file transfers to StudentCare to receive coverage.
- The fee, once made compulsory, refundable will be refunded through the StudentCare website as with the Health and Dental plans.
- WUSA Student Refugee Program (SRP) fee – Increase to \$4.98 per academic term for Academic Year 2020-2021.
 - Background – The increase accounts only for the increase in administrative overhead on the fee (increase from 2.5% to 3.0% of premium). No base premium increase was approved or went into effect.
- 1st Year Orientation Fee – Increase to \$116.36 for Fall 2020 (Orientation 2020).
 - Background – The increase accounts indexation by CPI relative to Orientation 2019 and inclusion of administered overhead of 3% of fee amount, which was not included on the fee last year as budgets for Orientation 2019 had already been approved by WUSA.
- WUSA Empower Me Student Assistance Program (SAP)
 - Background – The new fee was introduced following a procurement process jointly with the Graduate Student Association and UW Campus Wellness (Health Services and Counselling Services) to expand the Student Health Plan’s mental health coverage via a “Student Assistance Program (SAP)” service modelled after an Employee Assistance Program (EAP). Following review of options and pricing, Aspiria’s Empower Me SAP service was selected for best coverage, value-for-money, and ability to integrate with Studentcare’s administration of the Health & Dental Plans. The program launched on 01-January-2020 and is integrated with UW Campus Wellness and is open to all undergraduates and graduates (part-time and full-time). For Winter and Spring 2020 the program was paid out pocket by WUSA/GSA. The programs distinct nature from the health insurance plan led to the decision to bill it separately as a standalone fee.
 - Approval Mechanism – Students’ Council directed the Board of Directors to increase mental health coverage under the health plan and other options; collectively with GSA and UW Campus Wellness, WUSA led a procurement process and a vendor was selected. Billing practices were set. The Empower Me SAP service was approved by the WUSA Board of Directors and the contract was signed. Service delivery began on 01-January-2020.

BUDGET & APPROPRIATIONS COMMITTEE
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- Assessed to all full-time and part-time on-campus students; covers all regular and co-op stream students.

Other Student Groups' Fees

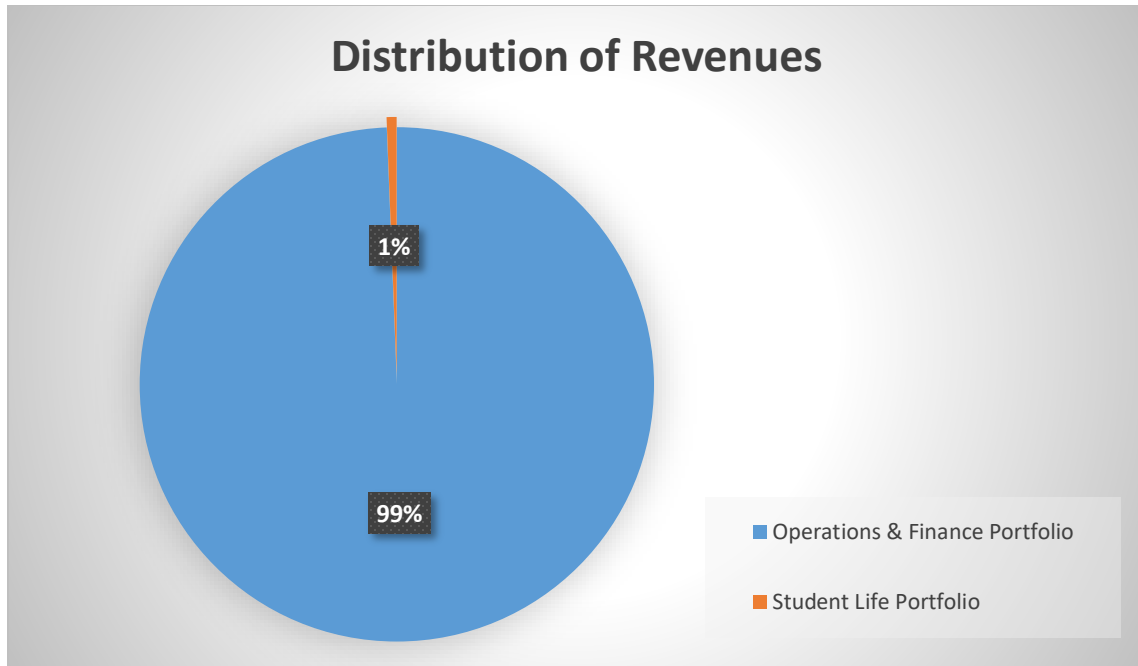
- Imprint Publication Fee – Increase of Imprint Fee to \$5.00 for Academic Year 2020-2021
 - Background – Increase reflects adjustment to maintain service levels due to opt-outs and indexation for inflation via CPI.
 - Approval Mechanism – The fee increase was approved in accordance with the bylaws and procedures of the Imprint Publications and WUSA’s policies on undergraduate student group fees.
 - Effective Date – 01 September 2020 (beginning of Fall 2020 Term, to be on Fall Term bill).

ADMINISTERED FEES	Fee Name	Spring 2020		Fall 2020		Winter 2021		Status
		Co-op	Regular	Co-op	Regular	Co-op	Regular	
	Health Plan	\$105.71	N/A	\$123.94	\$ 66.02	\$123.94	\$132.03	Compulsory (refundable)
	Dental Plan	\$115.98	N/A	\$118.65	\$ 63.29	\$118.65	\$126.56	Compulsory (refundable)
	Upass	\$	-			\$	110.78	Compulsory
	Legal	\$ 17.94	N/A	\$ 18.03	\$ 9.61	\$ 18.03	\$ 19.24	Optional (Spring only), Compulsory (refundable) (2020-2021)
	SRP	\$	4.95	\$	4.98	\$	4.98	Optional
	<i>New Fee</i> EmpowerMe SAP	\$ -	\$ -	\$ 3.50	\$ 1.63	\$ 3.50	\$ 3.27	Compulsory
WUSA FEES								
	Events	\$	-	\$	6.66	\$	6.66	Optional
	Community Building Services	\$	2.89	\$	4.35	\$	4.35	Optional
	Clubs Funding	\$	-	\$	3.60	\$	3.60	Optional
	Uni Advocacy	\$	4.26	\$	4.72	\$	4.72	Optional
	Govt Advocacy	\$	7.68	\$	8.17	\$	8.17	Optional
	Corp Act Compliance	\$	24.05	\$	24.58	\$	24.58	Compulsory
	Academic Support	\$	5.71	\$	6.26	\$	6.26	Compulsory
	Health & Safety	\$	19.92	\$	24.53	\$	24.53	Compulsory
	SLC Facilities	\$	4.29	\$	4.79	\$	4.79	Compulsory
	Capital Program Fund	\$	15.00	\$	15.00	\$	15.00	Compulsory
WUSA ENDOWMENT FEES								
	EOI Fund Fee	\$	-	\$	5.00	\$	5.00	Voluntary
	Student Life Endowment Fund (SLEF) Fee	\$	-	\$	25.00	\$	25.00	Voluntary
SOCIETY FEES								
	Engineering Society	\$	16.75	\$	17.84	\$	17.84	Optional
	Mathematics Society	\$	12.25	\$	14.79	\$	14.79	Optional
OTHER FEES								
	Imprint Fee	\$	4.42	\$	5.00	\$	5.00	Optional

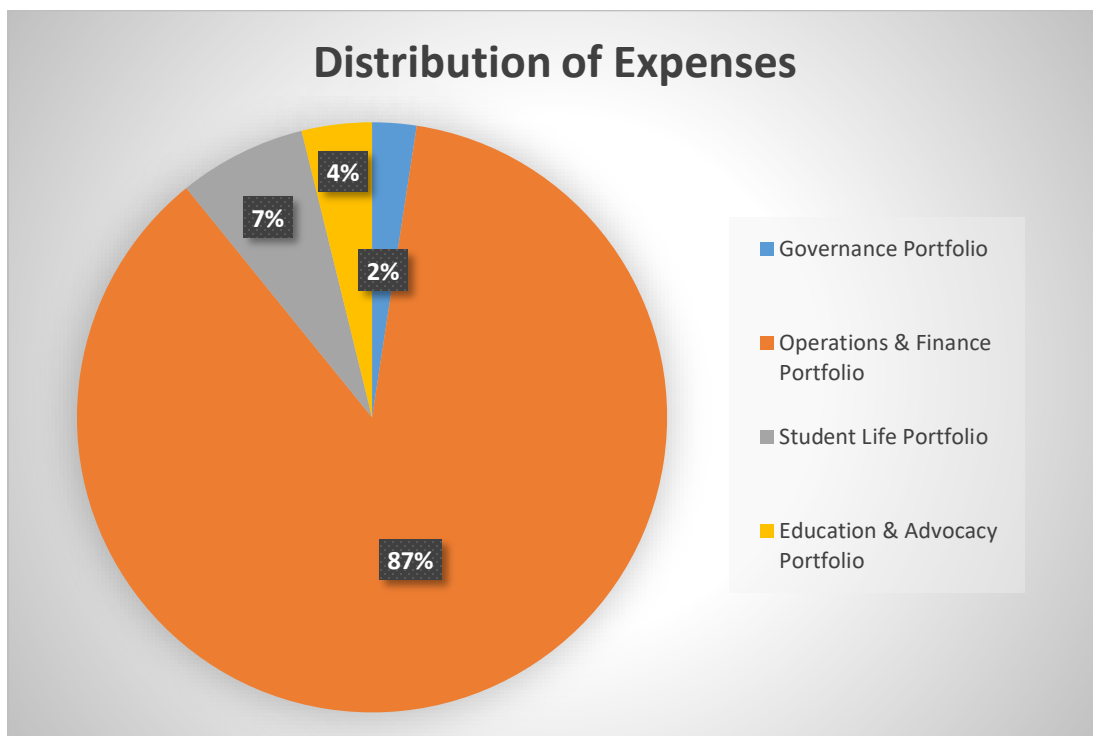
Distribution of Revenues & Expenses

As shown in the Table of Gross Profit and Expenditure below, in the 2021 Fiscal Year, the Budget & Appropriations Committee expects to see \$6,452,013.79 in revenues generated originating predominantly from member dues, administrative overheads on administered funds, and in small part from interest accrued by the operating fund.

Note: The UPass and Orientation fees were not levied in the FY2021 Fall term.



The planned expenditure levels on first impression appear to be dominated by the Operations & Finance portfolio, however many of the expenses reported in this portfolio are administrative, central service lines, or facilities related in nature, including staff salaries, IT, Marketing & Communications costs, and the operation of the Student Life Centre, among other things. Less these central costs, the Student Life portfolio accounts for 7% of expenses, the Education & Advocacy portfolio accounts for 4% of expenses, and the Governance portfolio at 2% of expenses.



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Gross Profit/(Loss) by Portfolio	Budget 19/20	Actual 19/20	Budget 20/21
Governance Portfolio	\$ 2,740.00	\$ 505.22	\$ -
Operations & Finance Portfolio	\$ 5,756,864.30	\$ 5,331,240.39	\$ 6,392,943.79
Student Life Portfolio	\$ 77,406.58	\$ 69,433.47	\$ 40,300.00
Education & Advocacy Portfolio	\$ -	\$ -	\$ -
Total	\$ 5,837,010.88	\$ 5,401,179.08	\$ 6,433,243.79
Expenses by Portfolio			
	Budget 19/20	Actual 19/20	Budget 20/21
Governance Portfolio	\$ 108,121.46	\$ 85,873.42	\$ 144,736.16
Operations & Finance Portfolio	\$ 5,057,657.71	\$ 4,673,739.13	\$ 5,180,098.06
Student Life Portfolio	\$ 357,567.24	\$ 312,347.61	\$ 417,829.71
Education & Advocacy Portfolio	\$ 208,714.75	\$ 171,409.71	\$ 229,347.38
Total	\$ 5,732,061.16	\$5,243,369.87	\$ 5,972,011.31
Net Surplus (Loss)			
	\$104,950	\$157,809	\$461,232
		*\$480 off from NAV	
<i>Adjusting for SFR and CPF Contributions</i>			\$ (206,670.24)
			\$254,562.23
Cost Recovery			
	Budget 19/20	Actual 19/20	Budget 20/21
Canadian Emergency Wage Subsidy (FTS)			\$ 750,000.00
Canadian Emergency Wage Subsidy (PTS)			\$ 125,000.00
Total			\$ 875,000.00
Net of Cost Recovery			
			\$ 1,129,562.23

Analysis

The WUSA surplus surpassed the budgeted amount by ~\$53K and far surpasses the \$362,359.60 deficit seen in FY2018/19. This marked improvement speaks to the financial responsibility and conservatism shown by the executive and board of directors in the past year.

With the uncertainty posed by COVID-19, this conservative approach to expenditure was amplified this past March 2020, which speaks to the increase of the surplus by \$53K. This also reads into the FY2020/21 budget having such a high surplus this year. The Budget and Appropriations Committee felt it wise to leave such surplus to allow for any unforeseen costs related to the COVID-19 environment and act as a buffer in the event of WUSA's inability to apply for the Canadian Emergency Wage Subsidy.

Canadian Emergency Wage Subsidy

As it currently stands, an organization is unable to apply for the Canadian Emergency Wage Subsidy. WUSA has been unable to apply because we use the University's payroll number. In the past couple months, Bill C-17 was passed at the House of Commons of Canada, approved by Senet and received Royal Assent, which would allow WUSA to use its business number on the application. The application has to be adjusted by the Canadian Revenue Agency for us to be able to apply.

What happens if WUSA is Approved For CEWS?

If WUSA is able to apply for the Canadian Emergency Wage Subsidy, we estimate approximately \$875,000 in revenue. This will be divided and distributed to the respective departments for which the

revenue was received. The amounts are based on the salary costs for staff and therefore, the amounts will be proportionally distributed as such.

Future Considerations

With regards to the general operating budget, it is the recommendation of Budget & Appropriations Committee that:

- Expenditure continue to be monitored and require approval from the VP Operations and Finance for any amount exceeding \$1,500.
- The Committee further recommends analysis of fee assessment and payment rates on an ongoing basis, to determine optimal fee levels to maximize the capacity to deliver the highest quality service levels, at the minimum cost to students.
- The committee reminds the Management that Part time Staff allocation are not to be exceeded without the explicit prior approval of the Budget and Appropriation Committee.
- The Committee recommends to the board to explore increasing the scope of the accounting department such that it would assist in the preparation of the Budget.
- The committee also recommends to the board to explore further integration of Full-time staff roles with executive rolls.
- The committee recommends that Council procedure 24: Volunteer Appreciation, Skill Development, and Team Building be updated to reflect that the Budget and Appropriation Committee may approve Honoraria for consultation on a case by case basis.

Governance Portfolio

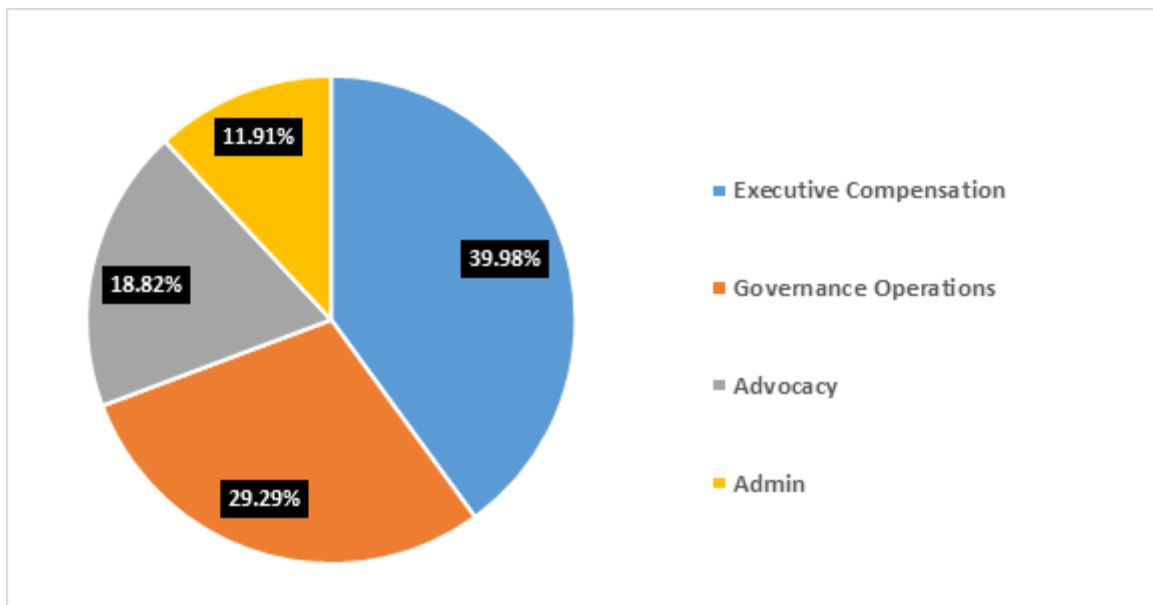
Overview

Role of the President — The President, who is the Chief Executive Officer of the Corporation, Presiding Officer of the Students' Council, and Vice Chair of the Board of Directors. The President represents undergraduates to the University administration, Senate, and Board of Governors. The Office is responsible for all aspects of student government, oversight of the Independent Elections & Referenda Commission, and strategic leadership of the Executive. The President is responsible for leading the planning of the corporation's Long Range Plan as well as its execution, ensuring that each portfolio aligns with the strategic vision of the organization. The President also provides leadership and supervision to WUSA and is accountable to the Board of Directors and ultimately the Students' Council.

Considerations in Budget Development — Based on actual expenses last year, new and ongoing reforms to improve the governance process, organisational review from Equity standpoint, more appreciation for Student Leaders, and extra PT staff, the budget of the President saw growth this fiscal year. The increases were somewhat counterbalanced this year by reduction in some in person expenses due to COVID-19 and Online activity. For further details, see key highlights.

Strategic Categorization

The strategic categorization of the Student Life Portfolio expenses is shown in the chart below. Raw data represented in this chart can be found immediately thereunder. Best efforts have been made to classify costs in accordance with the prior fiscal year's classifications, so reasonable comparison can be drawn.



Strategic Category	Absolute Cost	Percentage of the Budget
Executive Compensation	\$ 57,861.46	39.98%
Governance Operations	\$ 42,400.00	29.29%
Advocacy	\$ 27,240.00	18.82%
Admin	\$ 17,234.70	11.91%
Total expenditure	\$ 144,736.16	100.00%

Strategic Categorization of Expenses is based on primary functions of the portfolio. The Governance Portfolio is the backbone of our Democratic system and provides the support for student governance and thus Governance operations contribute greatly to the expenses.

- Executive Compensation - This includes Salary, benefits, and transition honoraria for the President. This compensation package enables a full time elected student to serve as the Chief Executive officer of the organisation, leading the organization’s efforts to meet its mandate and serve the Students.
- Governance operations - This section provides support Students’ Council, Board of Directors, and Election.
- Advocacy - This section mainly comprises of any major advocacy efforts for the year undertaken by the President
- Administration - This section is made up largely of a PT Support role under the President, the overhead cost of meetings, and some discretionary expenditure.

Key Highlights

For budgeting purposes, the Governance portfolio is comprised of three main sub-categories; the Office of the President, Elections & Referenda, and the Student Government Department. A summary breakdown is presented below:

1. Office of the President - The Office of the President accounts for the majority of the portfolio’s budget. Expenses of member dues under this section are those incurred directly by the President themselves or on items they are directly responsible for overseeing. This year increases were made to account for new PT AVP Governance & Stakeholder Relations and hiring of an external consultant to review organisational policies and practices from an Equity point of view.
2. Elections - The elections budget covers the costs of running elections and referenda for various positions such as the Executive, Student Councillors, Student Senators, constituency Societies, and any potential referenda which may arise. This budget is administered by the Independent Commission for Elections & Referenda, in accordance with the Elections & Referenda Procedures. The budget this year saw a decrease because of most things being online this year due to COVID-19.
3. Student Government - Student Government covers the costs of Student Council, the Board of Directors, and other governance events or functions. This year increases were made to the council, committee, Board honoraria line items according to Council procedure 24. This in line

with organizational goals focusing on minimizing turnover risks and improving the transition of government. Additionally, “Council/Board Gear” line has been increased in this section of the budget to show appreciations for their work based on the same procedure.

- The Research and Policy Officer department has been moved under Communications & Stakeholder Relations this year and will remain there going forward.

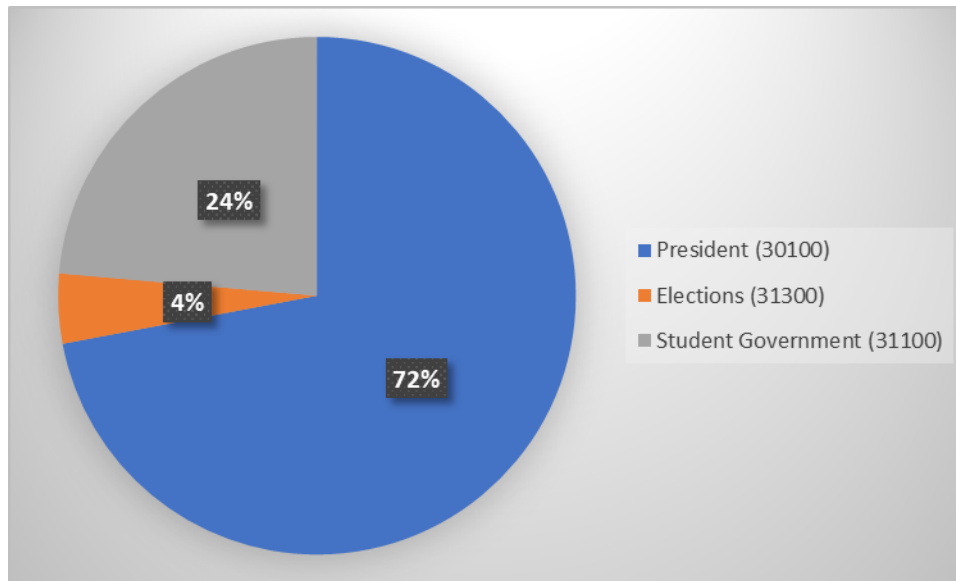
Summary of the Portfolio

Summary of Revenues/Gross Profit	Budget 18/19	Actual 18/19	Budget 19/20	Actual 19/20	Budget 20/21
President (30100)	\$ -	\$ -	\$ -	\$ -	\$ -
Elections (31300)	\$ -	\$ -	\$ -	\$ 505.22	\$ -
Research and Policy Officer (31200)	\$ -	\$ -	\$ -	\$ -	\$ -
Student Government (31100)	\$ -	\$ -	\$ 2,740.00	\$ -	\$ 2,740.00
Total	\$ -	\$ -	\$ 2,740.00	\$ 505.22	

Summary of Expenses	Budget 18/19	Actual 18/19	Budget 19/20	Actual 19/20	Budget 20/21
President (30100)	\$ 70,468.68	\$ 67,122.08	\$ 82,111.46	\$ 71,493.85	\$ 104,246.16
Elections (31300)	\$ 6,300.00	\$ 8,847.18	\$ 6,800.00	\$ 3,989.42	\$ 6,300.00
Research and Policy Officer (31200)	\$ 870.00	\$ 759.67	\$ 2,220.00	\$ 480.56	\$ -
Student Government (31100)	\$ 11,100.00	\$ 9,449.47	\$ 16,990.00	\$ 9,909.59	\$ 34,190.00
Total	\$ 88,738.68	\$ 86,178.40	\$ 108,121.46	\$ 85,873.42	\$ 144,736.16

Net Income	\$ (88,738.68)	\$ (86,178.40)	\$ (105,381.46)	\$ (85,368.20)	\$ (144,736.16)
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Distribution of Expenditures



The President's budget, including administrative support for Societies, the Board of Directors and service on committees of the University and WUSA, constitutes 72% of the expenditures within the Governance portfolio, the rest being predominantly Student Government related. The latter has more than doubled compared to previous year in terms of \$ value due to changes in procedures leading to addition of honoraria and appreciation for student volunteers involved in Student Governance. There has been an increase in President’s portfolio due to a one time hiring of external consultant to review the organization’s policies and practices from an equity standpoint.

Changes in Budgeted Lines FY2019 to FY2020

Governance portfolio	Expense Changes	Reason
Office of the President		
Wages & Benefits	\$0.00	No CPI Adjustment this year at the direction of Board of Directors
PT Wages	\$9,834.70	
Outgoing Executive	\$750.00	PT Support to incoming Executive for the month of May
AVP Governance & Stakeholder Relations	\$9,084.70	New commissioner position to help President improve Society relations and governance
Cell Phone	\$600.00	Re-added as President's role is considered "on call" by University and Work from home due to Covid-19
Photocopying	\$250.00	Based on Actual costs last year
General Office/Computer Supplies	\$(50.00)	Based on lack of use last year
Ent/Promo/Meetings	\$1,700.00	Based on Actual costs last year
Long Range Planning	\$(13,200.00)	Reduced based on year-over-year implementation of LRP and planning process by SLRP Committee
Discretionary Allowance	\$2,000.00	To allow the President the ability to react quickly in cases of emergency or deal with situations which cannot be foreseen.
Special Projects	\$3,500.00	Donation to an external organisation advocating for Anti-black racism and some internal volunteer appreciation
Consultant	\$20,000.00	Based on consultation with Students, WUSA is going to be hiring an external consultant to help identify and correct equity issues within our policies and practices
Exec Transition Retreat	\$(2,500.00)	Additional funding or trainings do not cost what is estimated or it can reasonably be achieved with less.
Student Government Department		
P/T salaries	\$(1,000.00)	
Governance Events Coordinator	\$(1,000.00)	Not hiring for this year as there are not a lot of things to do because of COVID-19 this year
Honoraria	\$15,000.00	0
Board	\$9,000.00	Based on changes to procedure 24: Volunteer Appreciation, Skill Development, and Team Building

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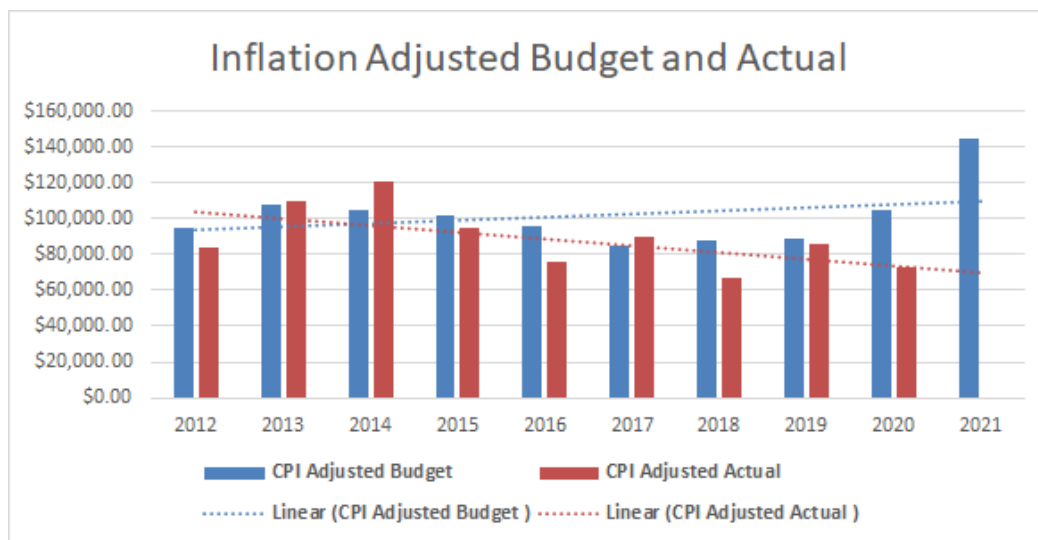
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Council	\$2,250.00	Based on procedure 24: Volunteer Appreciation, Skill Development, and Team Building
Committees	\$3,750.00	Based on procedure 24: Volunteer Appreciation, Skill Development, and Team Building
Photocopying	\$300.00	cover printing of agendas for Councillors and Board, printing handbooks
Ent/Promo/Meetings	\$(1,500.00)	
Council	\$(1,100.00)	Reduced as Council is not meeting in person this year but left some flexibility for Winter term
Board	\$(400.00)	Reduced as Board is not meeting in person this year but left some flexibility for Fall & Winter term
Special Projects	\$(1,000.00)	
Town Hall Events	\$(1,000.00)	Moved under VPSL special events budget
Council/Board Gear	\$5,400.00	Based on procedure 24: Volunteer Appreciation, Skill Development, and Team Building
Transition	\$0.00	
Board	(\$250.00)	Reduction in board size and more efficient transition.
Council	\$250.00	To improve the transition for councillors
Elections& Referenda		
Part-time Salaries	(\$1,000)	
Governance Events Coordinator	(\$1,000)	Not hiring for this year as there are not a lot of things to do because of COVID-19 this year
Elections Events	750	Part of Long-term plans to improve elections
Candidate Elections Rebates	500	Added to include Senatorial Elections as per procedure
Volunteer Recognition	(\$750)	Moved under Election Events

Year-over-Year Growth

Year-over-year growth trends in the Governance Portfolio, as indexed for inflation, are shown in the figure below. The accompanying table provides raw data values for this figure.

Fiscal Year	Budget	Actual	CPI Adjusted Budget	CPI Adjusted Actual
2012	\$85,449.60	\$74,906.58	\$96,431.93	\$84,533.88
2013	\$97,657.87	\$99,026.73	\$108,855.33	\$110,381.15
2014	\$96,956.27	\$111,786.07	\$107,282.51	\$123,691.74
2015	\$94,653.41	\$88,003.08	\$102,403.25	\$95,208.42
2016	\$90,203.77	\$71,705.28	\$96,743.37	\$76,903.77
2017	\$81,110.76	\$86,367.18	\$85,707.88	\$91,262.21
2018	\$86,367.18	\$65,418.84	\$90,073.36	\$68,226.09
2019	\$88,738.68	\$86,178.40	\$90,534.74	\$87,922.64
2020	\$105,381.46	\$73,135.46	\$104,995.73	\$72,867.76
2021	\$144,736.16		\$144,736.16	



Future Considerations

The Committee recommends the following actions be taken as it respects the Governance Portfolio:

1. That the costs of the Long-Range Plan budgeted for each year and carried forward in that account if unspent over the five years of implementation rather than in periodic lump-sum. The long-range plan costs should be understood to include the implementation, oversight, and review costs for the plan once approved.
2. Continuation of the direction for investment in and support of governance, transition, and training for Councillors and Directors. This investment pays off in the form of educated student representatives and fiduciaries that more responsibly exercise their duties.
3. Efforts should be made preserve funding levels for General Meetings, Council, Elections and Referenda as these costs are required by the Bylaws and actual demand varies depending on the year
4. The Government Election Event coordinator should be moved over to the Student Life portfolio, under special events, in future years to change the reporting of this role.

Student Life Portfolio

Overview

Role of the Vice President, Student Life — The Vice President, Student Life (VPSL) is responsible for promoting an environment where students can pursue personal growth within the Federation of Students and the Waterloo community. The VPSL is expressly responsible for supporting student participation in athletic, cultural, and social activities as well as assisting student-initiated projects; oversight of the day-to-day operations of all Federation of Students' Clubs and Services. The Vice President works within the regulations and procedures established by the Students' Council for the administration of the portfolio.

Considerations in Budget Development

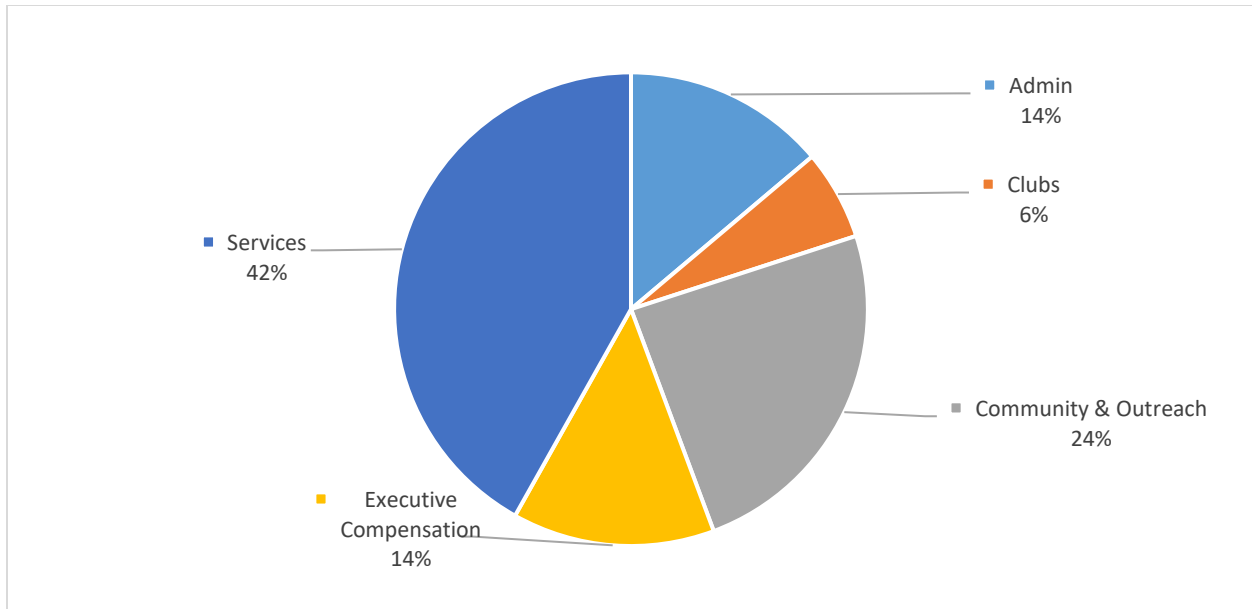
1. Students' Choice Initiative – The SCI has significantly affected the Student Life portfolio due to the high number of services within its scope which were deemed “optional”. Thus, budgeted amounts are to be reflective of opt-out rates so that funds are spent appropriately, as required by the Ancillary Fee Directive.
2. Follow on from previous year – Extensive analysis was done last year to maintain service levels where possible considering a restricted budget. The previous year's budget therefore acts as the base for this year's budget. The FY2020 Budget Report recommended against further cuts to the Student Life portfolio where financially prudent in order to reduce impact on service levels.
3. COVID-19 & Online Activity – Funds were allocated being mindful of the COVID-19 pandemic, reduced income from commercial operations and less physical student engagement. Where it was possible to bolster or invest in online operations, these opportunities were taken.

Key Highlights

1. Service Coordinator Compensation – Service coordinators are now paid to reflect hours worked, instead of a small honorarium every semester as passed at the Winter 2020 General Meeting on March 24,2020. Service coordinator pay has also been re-categorized as a service expense rather than administrative expense to reflect this. Note: The Service coordinator pay is budgeted only for winter term this financial year. Starting from next year they will be paid every term so those line items are going to increase drastically next year.
2. Volunteer Center – This service was wound down in the previous FY due to lack of use.

Strategic Categorization

The strategic categorization of the Student Life Portfolio expenses is shown in the chart below. Raw data represented in this chart can be found immediately thereunder. Best efforts have been made to classify costs in accordance with the prior fiscal year's classifications, so reasonable comparison can be drawn.



Strategic Category	Absolute Cost	Percentage of Budget
Admin	\$ 57,890.00	14%
Clubs	\$ 25,642.65	6%
Community & Outreach	\$ 101,650.00	24%
Executive Compensation	\$ 57,761.46	14%
Services	\$ 174,885.60	42%
Total	\$ 417,829.71	100%
VP Student Life (20100)		

Strategic Categorization of Expenses is based on primary functions of the portfolio. The Student Life Portfolio consists of services and is community engagement focused and thus provision of services, associated administrative costs, and community & outreach costs contribute most greatly to expenses. The portfolio is also uniquely positioned to generate sales, in-kind, and other forms of revenues to reduce its operation overhead.

- Administration — This section is made up largely of volunteer costs for the significant number of volunteers who make it possible to run the eleven Services under the portfolio as well as the overhead cost of these services.
- Community & Outreach — This includes the promotion of services, community outreach, and events. This section comprises the cost of informing students about the services provided by Feds and includes promoting awareness about the support communities on Campus.
- Clubs - The support of all undergraduate clubs and societies within the University and subsidizing some club expenses.
- Executive Compensation — this includes Salary, benefits, and transition honoraria for the VPSL. This compensation package enables full time elected students to serve as

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executives, leading the organization’s efforts in the provision of services, administration of clubs and societies, and campus life improvements.

- **Services** —This section is comprised largely of the costs of a service provided to students. For example, this would include the cost to train volunteers to run a service. This year the category has been expanded to include compensation paid to service coordinators. This FY, coordinators are not being paid for Spring and Fall, but will receive full pay in future financial years.

Summary of Portfolio

Summary of Revenues/Gross Income	Budget 19/20	Actual 19/20	Budget 20/21
VPSL (20100)	\$ -	\$ -	\$ -
Orientation (32101)	\$ -	\$ -	\$ -
Society Relations Commissioner (20200)			
Equity Commissioner (20200)	\$ -	\$ -	\$ -
Director of Campus Life (21100)	\$ -	\$ -	\$ -
Services Manager (24100)	\$ -	\$ 626.02	\$ -
Clubs (23100)	\$ 24,206.58	\$ 576.28	\$ 400.00
Campus Response Team (24300)	\$ 800.00	\$ 1,070.00	\$ 800.00
Foodbank (24500)	\$ 500.00	\$ 2,874.12	\$ 500.00
Glow (24600)	\$ 400.00	\$ 150.00	\$ 600.00
SCI (24900)	\$ 1,000.00	\$ 5,165.07	\$ 3,000.00
Off-Campus Community (24800)	\$ 1,000.00	\$ 670.61	\$ 500.00
Women's Centre (25100)	\$ -	\$ -	\$ -
Bike Centre (24200)	\$ 12,500.00	\$ 14,500.85	\$ 2,500.00
ICSN (24700)	\$ 2,000.00	\$ 3,882.60	\$ 4,000.00
Co-op Connection (24400)	\$ 9,000.00	\$ 9,000.00	\$ 17,000.00
Volunteer Centre (25000)	\$ -	\$ -	\$ -
Mates (25300)	\$ -	\$ 1,311.00	\$ -
RAISE (25400)	\$ 3,000.00	\$ 2,606.76	\$ -
Special Events (22000)	\$ 23,000.00	\$ 27,000.16	\$ 11,000.00
Total	\$ 77,406.58	\$ 69,433.47	\$ 40,300.00

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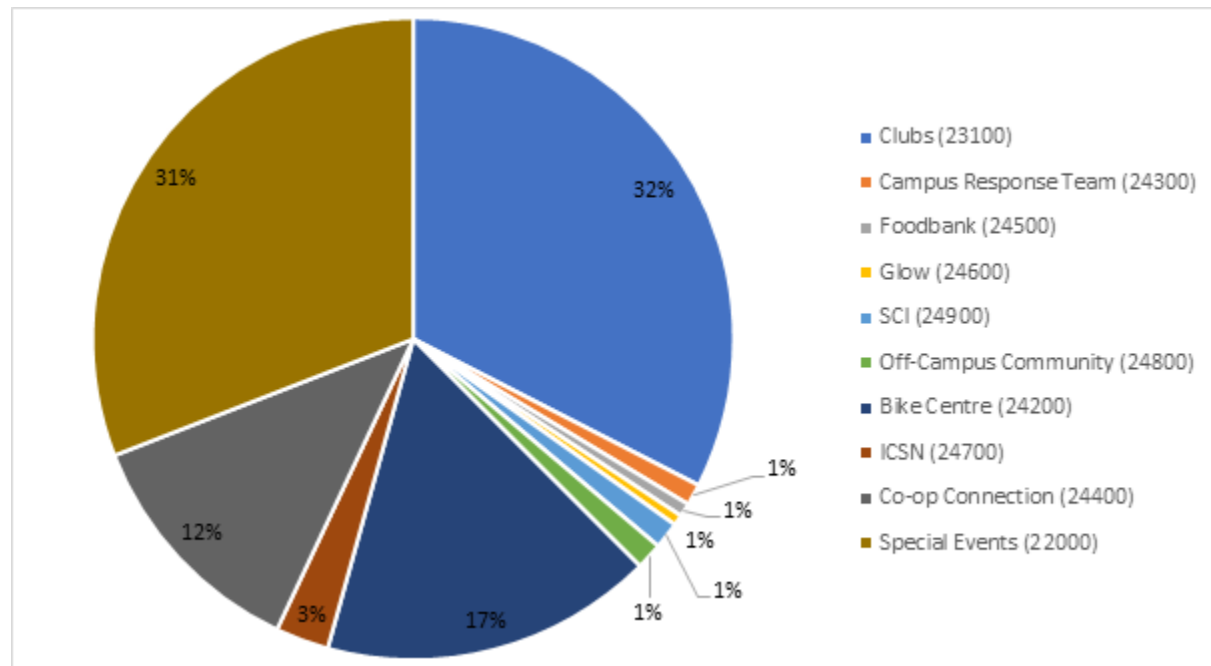
Summary of Expenses	Budget 19/20	Actual 19/20	Budget 20/212
VPSL (20100)	\$ 82,136.46	\$ 68,435.59	\$ 81,186.46
Orientation (32101)	\$ 1,490.00	\$ 1,765.66	\$ 1,490.00
Society Relations Commissioner (20200)			
Equity Commissioner (20200)	\$ 7,600.00	\$ 11,933.61	\$ 12,550.00
Director of Campus Life (21100)	\$ 8,600.00	\$ 5,863.58	\$ 10,950.00
Services Manager (24100)	\$ 47,271.40	\$ 50,445.84	\$ 7,780.00
Clubs (23100)	\$ 30,235.38	\$ 15,205.37	\$ 21,352.65
Campus Response Team (24300)	\$ 14,417.00	\$ 12,549.36	\$ 25,550.00
Foodbank (24500)	\$ 3,320.00	\$ 4,536.26	\$ 13,775.00
Glow (24600)	\$ 9,940.00	\$ 6,920.53	\$ 19,400.00
SCI (24900)	\$ 5,800.00	\$ 3,727.34	\$ 6,656.66
Off-Campus Community (24800)	\$ 9,155.00	\$ 7,141.07	\$ 14,095.00
Women's Centre (25100)	\$ 6,315.00	\$ 5,638.42	\$ 18,765.00
Bike Centre (24200)	\$ 11,670.00	\$ 7,264.49	\$ 12,308.94
ICSN (24700)	\$ 4,154.00	\$ 3,320.16	\$ 11,780.00
Co-op Connection (24400)	\$ 10,610.00	\$ 5,064.42	\$ 24,870.00
Volunteer Centre (25000)	\$ 1,428.00	\$ 1,111.28	\$ -
Mates (25300)	\$ 6,520.00	\$ 5,791.49	\$ 21,900.00
RAISE (25400)	\$ 10,905.00	\$ 8,630.53	\$ 23,570.00
Special Events (22000)	\$ 86,000.00	\$ 87,002.61	\$ 89,850.00
Total	\$ 357,567.24	\$ 312,347.61	\$ 417,829.71

Net Income	Budget 19/20	Actual 19/20	Budget 20/212
	\$ (280,160.66)	\$ (242,914.14)	\$ (377,529.71)

Overall, the student life portfolio received a 57.93% increase in budget allocations relative to the previous year's actual expenses.

Distribution of Gross Profit

Revenues are mostly generated through ticketing, sales, predicted event-based opt-ins and sales at the Bike Centre. In addition, sponsorship and support from various University departments or in-kind donations makes a considerable portion of non-primary sources of funding.

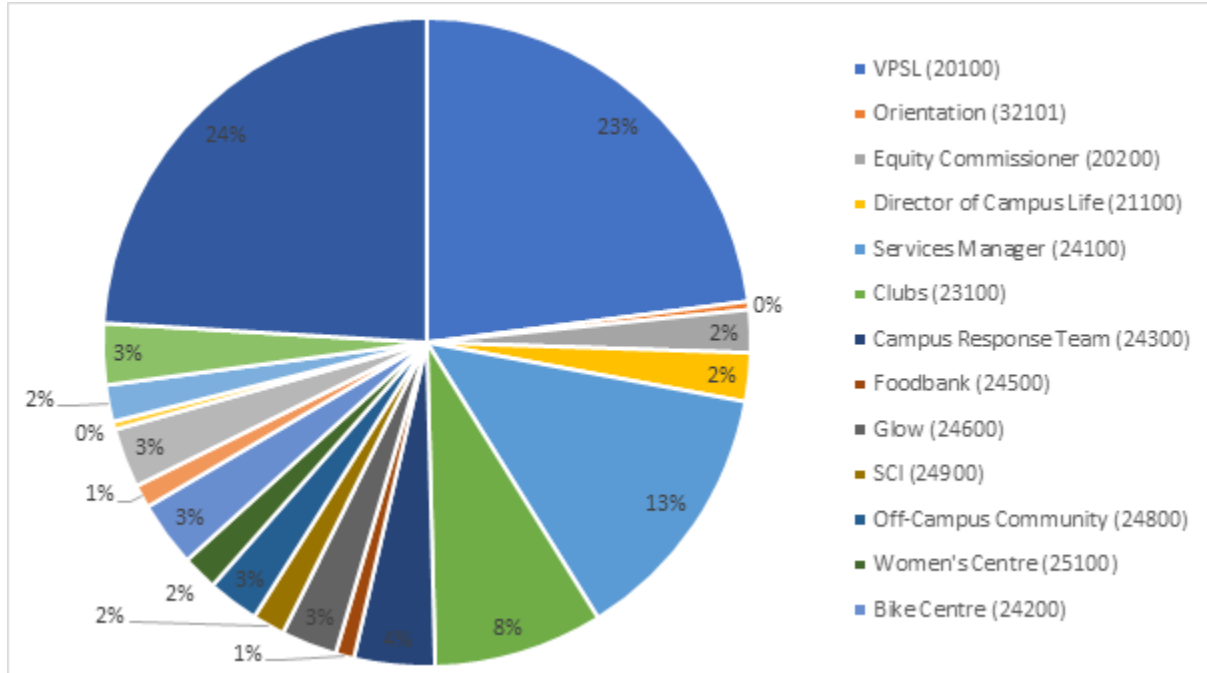


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Distribution of Expenses

Expenses are distributed across a number of student life cost centres within the portfolio predominantly costs are administrative for the Vice President, Student Life, or are otherwise related to support for services and clubs, or the planning and execution of special events



Changes in Budgeted Lines FY2020 to FY2021

Student Life Portfolio	Expense Changes	Reason
VP Student Life (20100)		
P/T Wages	\$250.00	wages for outgoing VPSL in May for support/transition
Volunteer Recognition	-\$3,000.00	Reflective of actuals and better recognition elsewhere
Cell Phone	\$600.00	Based on BAC formula set for credit phone reimbursement to standardize this across Execs
Ent/Promo/Meetings	-\$50.00	More reflective of actuals
Travel/Conf/Prof.Dev't	-\$250.00	More reflective of actuals
Discretionary	\$2,000.00	New account created
Community Events	-\$500.00	More reflective of actuals
Equity Commissioner (20200)		

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Special Projects	-\$550.00	More reflective of actuals and development of equity initiatives in other areas
PT Wages	\$5,500.00	Increase to full year of budget; position is new and was not budgeted for a complete FY previously
Director of Campus Life (21100)		
Salaries P/T	\$5,150.00	Part time staff for society event forms and part time clubs manager hours to September
General Office Supplies	\$100.00	Reflective of need
Travel/Conf/Prof.Dev't	-\$3,500.00	Less travel due to COVID-19
Staff Relations	\$100.00	Increase in department staff
Special Projects	\$500.00	Was not budgeted for last FY
Services Manager (24100)		
EOT Service Coord Honoraria	-\$30,000.00	Line zeroed out: now reflected in each service's budget
Volunteer Appreciation	-\$1,600.00	No appreciation will happen for Winter term due to pay for Coords
Volunteer Training	-\$350.00	More reflective of actuals
Ent/Promo/Meetings	-\$290.00	More reflective of actuals, cuts
Special Projects	-\$375.00	More reflective of actuals, cuts
PT Wages	-\$6,876.40	Reduced to one PT Staff in Winter 2020
Clubs (23100)		
Salaries P/T	-\$1,000.00	No spring term hiring
Volunteer Appreciation	-\$200.00	10 clubs support team*2 terms*\$20
Telephone	\$100.00	Reflective of need
Photocopying	-\$50.00	More reflective of actuals, cuts
General Office	-\$50.00	More reflective of actuals
Ent/Promo/Meeting	-\$100.00	More reflective of actuals
Amoritization	\$412.65	Expected value used
Clubs Allotment	-\$3,750.00	Reduction in expected expenses due to COVID-19
Clubs Awards	-\$300.00	Expected value used
BBQ Supplies	-\$250.00	Not expecting any rentals
Clubs Surplus Deficit	-\$3,695.38	None this year
CRT (24300)		
PT Salary & Wages	\$9,600.00	Line reshuffle, no real change in expense
Coordinator Honoraria (S20/F20)	\$2,000.00	Line reshuffle, no real change in expense
Volunteer Appreciation	-\$150.00	More reflective of actuals

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Telephone	\$50.00	Reflective of need
General Office	-\$400.00	More reflective of actuals
Taxi Fund	\$200.00	Not budgeted for last year
Ent/Promo/Meetings	\$30.00	Reflective of need
Conferences	-\$500.00	Reduction due to COVID-19
Certifications	-\$615.00	Increase in previous FY was temporary. Back to normal.
Casualty Simulation	\$850.00	Reflective of need
Discretionary Expenses	\$80.00	Reflective of need
Volunteer Training	-\$12.00	More reflective of actuals
FoodBank (24500)		
PT Salary & Wages	\$7,200.00	Line reshuffle, no real change in expense
Coordinator Honoraria (S20/F20)	\$2,000.00	Line reshuffle, no real change in expense
Volunteer Appreciation	-\$270.00	More reflective of actuals
General Office/Supplies	\$1,000.00	Reflective of need
Ent/Promo/Meetings	-\$100.00	More reflective of actuals
Special Projects	\$25.00	Reflective of need
Custom Hamper Purchases	\$600.00	New account created
Glow (24600)		
PT Salary & Wage	\$12,000.00	Line reshuffle, no real change in expense
Coordinator Honoraria (S20/F20)	\$1,500.00	Line reshuffle, no real change in expense
Volunteer Appreciaton	-\$1,200.00	More reflective of actuals
Photocopying	-\$5.00	More reflective of actuals
General Office/Supplies	-\$40.00	More reflective of actuals
Ent/Promo/Meetings	-\$25.00	More reflective of actuals
Conferences	-\$200.00	More reflective of actuals, cuts
Subscriptions	-\$150.00	More reflective of actuals
Pride Festivals	-\$2,500.00	Will not occur this year
Literature	\$130.00	Reflective of need
Special Events	\$500.00	Reflective of need
Volunteer Training	-\$200.00	More reflective of actuals
Work Study	-\$350.00	More reflective of actuals
WSP (24900)		
Coordinator Honoraria (S20/F20)	\$1,500.00	Line reshuffle, no real change in expense
Volunteer Appreciation	-\$460.00	Expected value used
Ent/Promo/Meetings	-\$100.00	More reflective of actuals, cuts
Special Projects	-\$2,700.00	More reflective of actuals, cuts

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Earth Hour	-\$500.00	No cost this year
Volunteer training	\$50.00	Reflective of need
EcoLoo	-\$500.00	No cost this year
Campus Compost	\$1,000.00	New account created
Clothing Store	\$1,500.00	New account created
Amortization	\$1,066.66	Expected value used
Off Campus Community (24800)		
PT Salary & Wages	\$7,200.00	Line reshuffle, no real change in expense
Coordinator Honoraria (S20/F20)	\$2,000.00	Line reshuffle, no real change in expense
Volunteer Appreciation	-\$260.00	More reflective of actuals, cuts
Volunteer Training	-\$3,600.00	COVID-19 expected expense reduction
Don Events	-\$300.00	More reflective of actuals
Special Projects	-\$100.00	More reflective of actuals
Womens Centre (25100)		
PT Salary & Wages	\$12,000.00	Line reshuffle, no real change in expense
Coordinator Honoraria (S20/F20)	\$1,500.00	Line reshuffle, no real change in expense
Volunteer Appreciation	-\$400.00	More reflective of actuals, cuts
Telephone	\$50.00	Reflective of need
Office Supplies	-\$200.00	More reflective of actuals, cuts
Ent/Promo/Meetings	\$200.00	Want to extend meetings to satellite campuses
Special Projects	-\$250.00	Expected expense reduction
Love Your Body Week (Fall)	\$50.00	Reflective of need
Body Appreciation Week (Spring)	-\$300.00	Did not occur
Volunteer Training	-\$200.00	Budget cuts
Bike Centre (24200)		
PT Salary & Wages	\$3,600.00	Line reshuffle, no real change in expense
Coordinator Honoraria (S20/F20)	\$1,500.00	Line reshuffle, no real change in expense
Volunteer Appreciaton	\$60.00	Expected value used
Telephone	\$25.00	Reflective of need
General Office/Supplies	\$145.00	Reflective of need
Ent/Promo/Meetings	-\$300.00	Reduced operations due to COVID-19
Events	-\$200.00	Reduced operations due to COVID-19
Mechanic Honorarium	-\$1,000.00	Reduced operations due to COVID-19
Volunteer Mng. Honorarium	-\$500.00	Reduced operations due to COVID-19
Legal Theft Mng. Honorarium	-\$500.00	Reduced operations due to COVID-19

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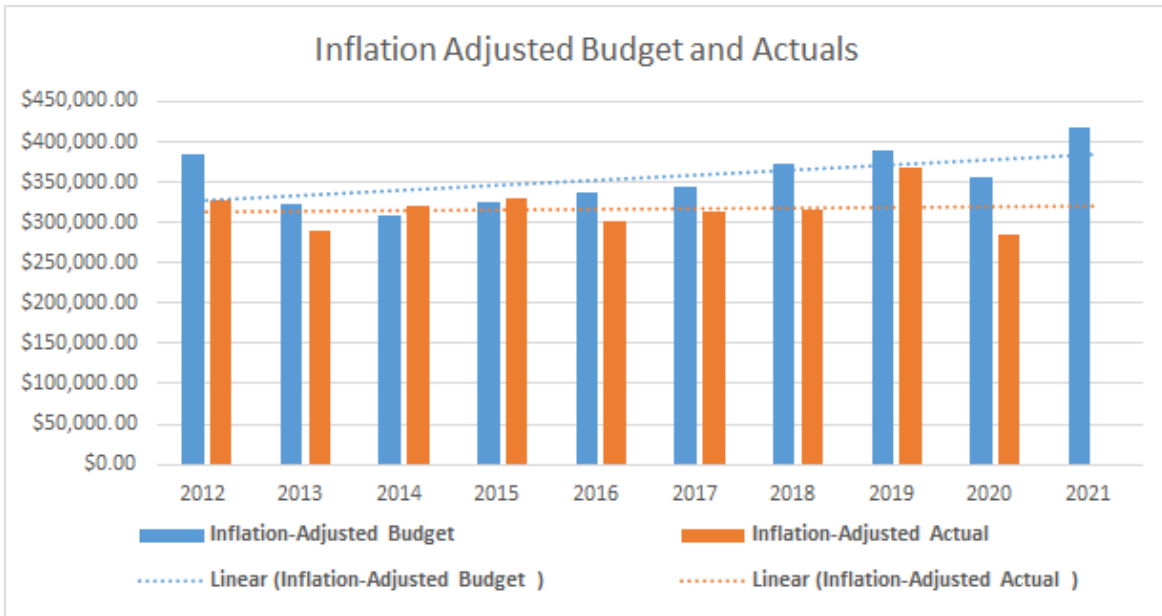
Social Media Honorarium	-\$400.00	Reduced operations due to COVID-19
Rental Mng. Honorarium	-\$500.00	Reduced operations due to COVID-19
Amortization	\$558.94	Expected value used
ICSN (24700)		
PT Salary & Wages	\$7,200.00	Line reshuffle, no real change in expense
Coordinator Honoraria (S20/F20)	\$1,500.00	Line reshuffle, no real change in expense
Volunteer Appreciation	-\$220.00	Expected value used
Telephone	\$212.00	Reflective of need
Ent/Promo/Meetings	-\$10.00	Budget cuts
Special Events	-\$1,156.00	More reflective of actuals, cuts
Volunteer Training	\$100.00	Reflective of need
Co-op Connection (24400)		
PT Salary & Wages	\$2,400.00	Line reshuffle, no real change in expense
Coordinator Honoraria (S20/F20)	\$12,000.00	Adjusted for Coordinator pay and Ambassador Honoraria
Ent/Promo/Meetings	\$60.00	Reflective of need
Special Projects	\$3,800.00	Reflective of need
Events	-\$4,000.00	Reduced operations due to COVID-19
Volunteer Centre (25000)		
Volunteer Appreciation	-\$160.00	Wound down
Telephone	-\$138.00	Wound down
Photocopying	-\$5.00	Wound down
Ent/Promo/Meetings	-\$80.00	Wound down
Volunteer Training	-\$25.00	Wound down
Annual Fees	-\$1,000.00	Wound down
Events	-\$20.00	Wound down
Mates (25300)		
PT Salary & Wages	\$12,000.00	Line reshuffle, no real change in expense
Coordinator Honoraria (S20/F20)	\$2,000.00	Line reshuffle, no real change in expense
General Office/Supplies	\$150.00	Reflective of need
Volunteer Appreciation	\$1,480.00	Expected value used
Photocopying	\$150.00	Reflective of need
Ent/Promo/Meetings	\$300.00	Reflective of need
Volunteer Training	\$300.00	Reflective of need
Wellness Lounge/PSC	\$600.00	New account created
RAISE (25400)		

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PT Salary & Wages	\$12,000.00	Line reshuffle, no real change in expense
Coordinator Honoraria (S20/F20)	\$1,500.00	Line reshuffle, no real change in expense
General Office/Supplies	-\$25.00	More reflective of actuals
Volunteer Appreciation	-\$50.00	Expected value used
Ent/Promo/Meetings	-\$300.00	More reflective of actuals
Volunteer Training	\$200.00	Reflective of need
Special Projects	-\$500.00	More reflective of actuals
Events	-\$500.00	More reflective of actuals
Vibes Nights	-\$160.00	More reflective of actuals
Special Events (22000)		
Volunteer Recognition	-\$500.00	Reduction in expected expenses due to COVID-19
General Supplies	-\$50.00	Reduction in expected expenses due to COVID-19
Spring Welcome Week	-\$4,500.00	Reduction in expected expenses due to COVID-19
Special Projects	-\$100.00	Reduction in expected expenses due to COVID-19
Fall Events	-\$43,000.00	Moved to Winter
Winter Welcome Week	\$42,000.00	Hope of welcoming students back to campus in W21
SLC Grand Opening	\$10,000.00	Optimistic of actually opening the building this year

Year-over-Year Growth



FY	Budget	Actual	Inflation-Adjusted Budget	Inflation-Adjusted Actual
2012	\$340,467.11	\$291,166.71	\$384,225.32	\$328,588.63
2013	\$290,029.77	\$259,990.14	\$323,284.62	\$289,800.64
2014	\$279,587.98	\$289,767.37	\$309,365.24	\$320,628.77
2015	\$300,491.15	\$305,508.85	\$325,094.16	\$330,522.69
2016	\$315,387.67	\$281,178.30	\$338,252.65	\$301,563.17
2017	\$326,229.75	\$296,231.69	\$344,719.48	\$313,021.22
2018	\$357,546.98	\$302,160.84	\$372,889.99	\$315,127.13
2019	\$381,336.38	\$361,854.86	\$389,054.58	\$369,178.76
2020	\$357,567.24	\$287,031.42	\$356,258.43	\$285,980.79
2021	\$ 417,829.71		\$ 417,829.71	

Future considerations

In the short term, the VPSL portfolio will continue to have funds allocated where possible to support the online provision of services and equity initiatives. In the long term, funds will be reallocated to accommodate student choices, as is necessary due to the high proportion of optional fees in the VPSL portfolio.

The Committee recommends the following:

- The provision of usage data of services which would allow better allocation of funds to reflect student choice.

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- The exploration of unique approaches to revenue generation by each service, and by the Student Life portfolio as a whole.
- The implementation of a better clubs support system, including a minimum allotment with fund allocation increases that are proportional to usage and participation.
- A mass survey of students to determine interests and to gauge what events and services students find value in
- Campus Life Department specific (i.e. per service or division) contingency plans should be developed, should there be unfavorable outcomes from the MTCU's Student Choice Initiative which is currently being appealed in court. (For a worst case scenario – some fees being made opt-in instead of opt-out).
- The exploration of opportunities for developing and marketing supports for students participating in remote learning and on work terms away from campus.

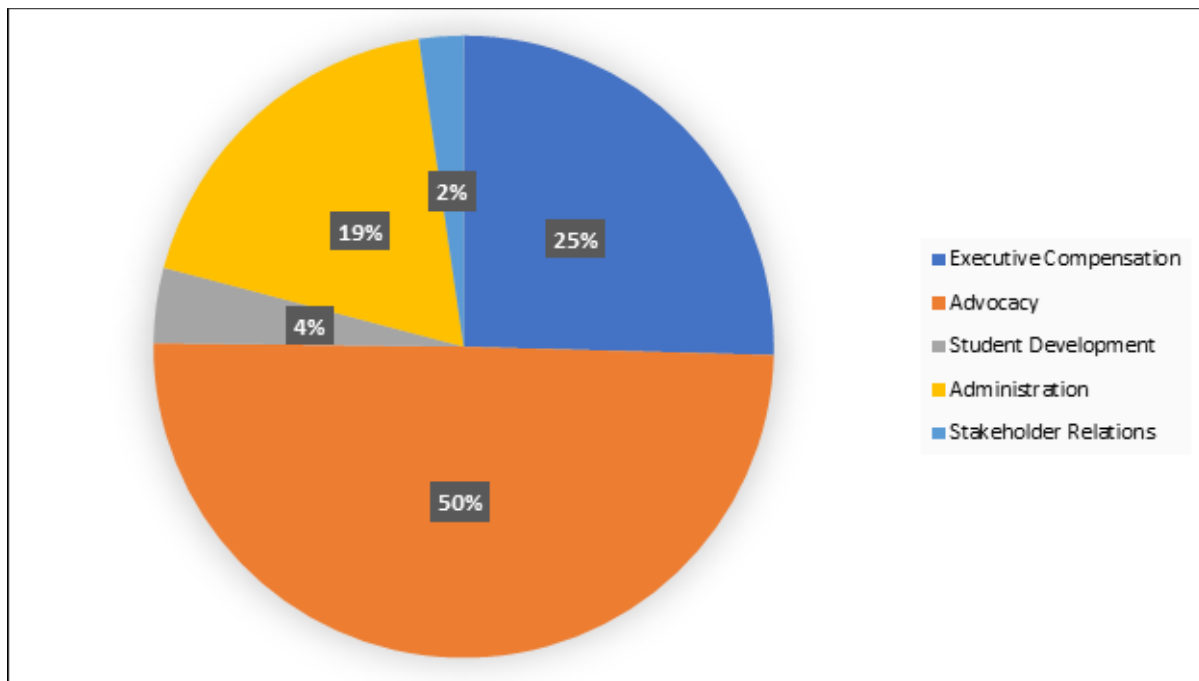
Education & Advocacy Portfolio

Overview

Role of the Vice President, Education — The Vice President, Education (VPEd) is responsible for advocating on behalf of undergraduate students to the University of Waterloo, the municipality and region of Waterloo, the provincial government, and the federal government, on all matters related to postsecondary education. They also further student advocacy objectives and represent Waterloo to any External Political Organization of which WUSA is a member. Through the support of Commissioners, the portfolio also provides assistance to students facing difficulties in their interactions with the University or any level of government, or otherwise seeking assistance of a general academic nature.

Strategic Categorization

Strategic Categorization is based on primary functions of the portfolio. The Education & Advocacy Portfolio is advocacy focused and thus advocacy, associated stakeholder relations costs, and administrative costs for the portfolio dominate.



Strategic Category	Absolute Cost	Percentage
Executive Compensation	\$58311.46	25%
Advocacy	\$114139.76	50%
Student Development	\$8940.00	4%
Administration	\$42656.16	19%
Stakeholder Relations	\$5300.00	2%
Total Expenses	\$229347.38	100%

Executive Compensation—Salary, benefits and transition honoraria for the VP Education accounts for 25% of the portfolio budget, and increased by 7% from the prior year, largely due to the increase in

hours that commissioners work. This compensation package enables Full-Time elected students to serve as executives, leading the organization’s efforts in achieving post-secondary education priorities set by students.

Advocacy— The Advocacy portion of the portfolio budget accounts for 48% of expenditures and increased by 12% from the prior year. Advocacy provides for achieving student goals set by the Students’ Council in the post-secondary education sector. Advocacy is achieved by using channels established through stakeholder relations and membership in provincial and federal lobbying organizations. Provincial advocacy is led through OUSA and federal advocacy efforts are channeled through UCRU, which has a newly created director position.

Administration — 19% of the portfolio budget is spent on general administration, increasing by 22% from the prior year, which is due to the increase of Commissioners’ salaries. Administration costs include Part-Time salaries for Commissioners, photocopying, telephone/cell phone plans, general office supplies, meetings, and costs of governance and oversight functionality by the Students’ Council committees (Education Advisory Council, External Advocacy Organization Review Sub-committee, and Co-operative Education Student Council).

Student Development — 4% of the portfolio budget is spent on student development for Commissioners, Staff, and the Vice President, increasing by 58% from the prior year. This covers portions of conferences, professional development opportunities, travel, and special events opportunities.

Stakeholder Relations —2% of the portfolio budget is spent on stakeholder relations, decreasing by 42% from the prior year. Stakeholder relations fosters and supports relationships with students, University administration, and external groups. The VP Education and the Stakeholder Relations Officer negotiate and advocate on behalf of students with University and external stakeholders to advance student interests. This includes special events sponsorship such as “Politics at the Pub” where students directly engaged with electoral candidates in the elections.

Key Highlights

UCRU director position —The 2019 Winter General Meeting approved a fee increase of \$0.62 per assessment which began in September of 2019 to support increased funding in the Vice President, Education portfolio. This increased funding helped to fund a new executive UCRU director position.

Absorption of Stakeholder Relations—SRO(41500) under VP Education has been subsumed by the Communications & Stakeholder Relations Budget.

Summary of the Portfolio

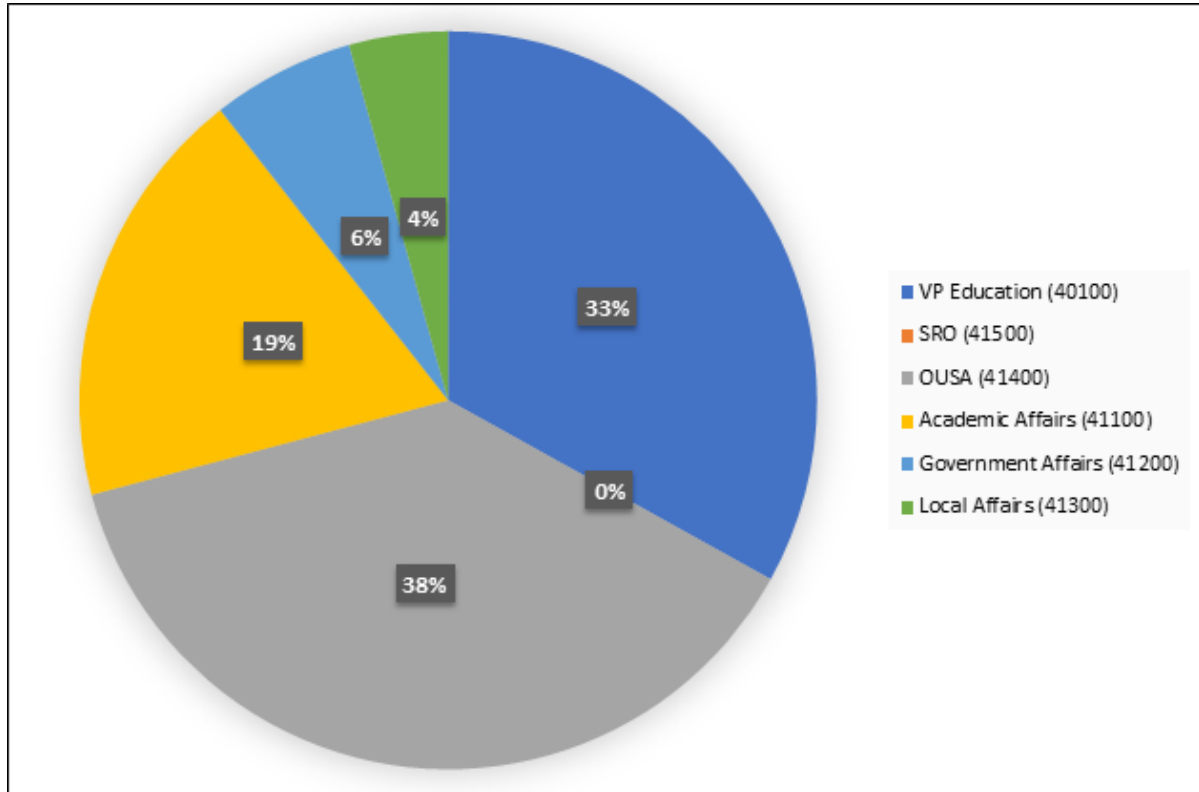
Summary of Revenues	Actual 18/19	Budget 19/20	Budget 20/21
Total	\$ -	\$ -	\$ -
Summary of Expenses	Actual 18/19	Budget 19/20	Budget 20/21
VP Education (40100)	\$ 89,841.17	\$ 65,667.61	\$ 75,826.46
SRO (41500)	\$ 1,753.12	\$ 1,530.00	\$ -
OUSA (41400)	\$ 107,239.82	\$ 81,751.59	\$ 86,728.00
Academic Affairs (41100)	\$ 168.15	\$ 35,759.33	\$ 42,481.17

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Government Affairs (41200)	\$ -	\$ 11,903.11	\$ 14,377.06
Local Affairs (41300)	-\$ 120.00	\$ 12,103.11	\$ 9,934.70
Total	\$ 198,882.26	\$ 208,714.75	\$ 229,347.38
Excess(deficiency) of Revenue over Expenses	\$ (198,882.26)	\$ (208,714.75)	\$ (229,347.38)

Summary of Expenditures



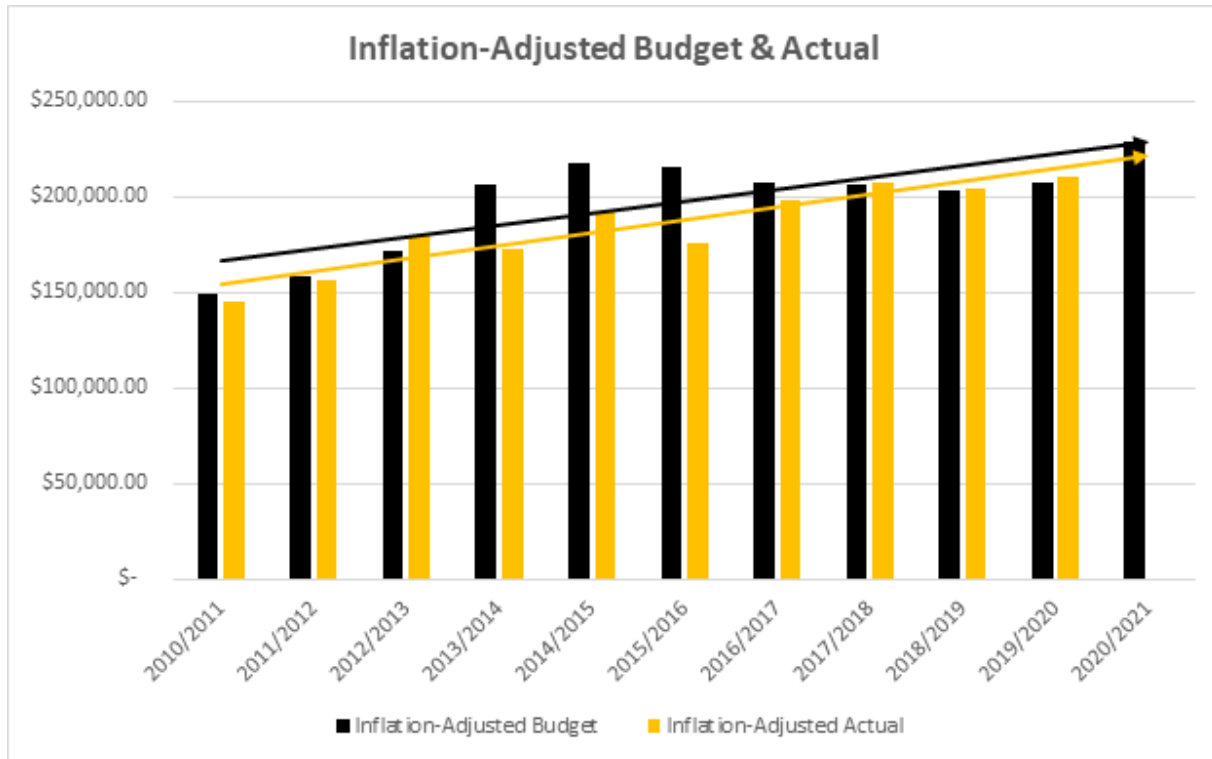
Changes to Budgeted Lines FY2020 to FY2021

Education & Advocacy Portfolio	Expense Changes	Reason
Office of the Vice President Education		
PT Salaries	\$1200.00	Wages for outgoing VPED support in May
Telephone	\$(185.00)	Reduced to reflect actual yearly expenditure
Cell phone	\$(296.15)	A new structure for cell phone subsidies was adopted. The new subsidy will be \$50/month
Travel/Conf/Professional Development	\$2,640.00	Increase due to federal supplement and Student Union Development Summit
Special Projects	\$500.00	Discretionary Expenses subsumed by Special Projects
Discretionary Expenses	\$(500.00)	See Special Projects
UCRU	\$5000.00	New executive director position created.

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Exec / Advocacy Gear	\$1800.00	Increase in advocacy gear for exec, commissioners, service, societies, SRO and RPO
Academic Affairs Commission		
PT Salaries	\$7,121.84	Represents the increased salary cap of Academic Affairs Commissioner, Cooperative & Experiential Affairs Commissioner, and Centre for Academic Policy Support Coordinator, raised to \$13,627.06
Discretionary Expenses	\$(225.00)	Reduced to reflect actual expenditure
Coop Affairs/Fee Review/CSC	\$(100.00)	Reduced to reflect actual expenditure
Entertainment/Promo/ Mtgs	\$(75.00)	Centralized under VP Education
Government Affairs Commission		
PT Salaries	\$2,373.95	Provincial & Federal Affairs Commissioner salary cap raised to \$13,627.06
Travel/Conf/Professional Development	\$100.00	Raised to match the budgeted expenditure of the other commissioners
Local Affairs Commission		
PT Salaries	\$(2,168.41)	Municipal Affairs Commissioner salary only budgeted for two terms due to COVID financial position
Ontario Undergraduate Student Alliance (OUSA)		
Memberships	\$2,426.41	Increased in anticipation of lower opt out rates. Note: OUSA expenses are tied 1-to-1 with student fee payment by contract, if fewer students opt-out then this expense will exceed the budgeted amount.
Special Events	\$50	Inflationary Increase
Travel/Conf/Professional Development	\$2,500.00	Increased to account for inflation
Stakeholder Relations Officer (SRO)		
Telephone	\$(300.00)	Subsumed under Communications & Stakeholder Relations Budget
Photocopying	\$(100.00)	Subsumed under Communications & Stakeholder Relations Budget
Office Supplies	\$(80.00)	Subsumed under Communications & Stakeholder Relations Budget
Ent/Promo/Meetings	\$(250.00)	Subsumed under Communications & Stakeholder Relations Budget
Travel/Conf/Professional Development	\$(500.00)	Subsumed under Communications & Stakeholder Relations Budget
Special Projects	\$(300.00)	Subsumed under Communications & Stakeholder Relations Budget

Year-over-Year Growth



Fiscal Year	Budget	Actual	Inflation-Adjusted Budget	Inflation-Adjusted Actual
2010/2011	\$ 126,177.06	\$ 122,826.18	\$ 148,980.14	\$ 145,023.68
2011/2012	\$ 138,144.30	\$ 136,829.36	\$ 158,208.66	\$ 156,702.74
2012/2013	\$ 152,644.31	\$ 159,309.26	\$ 172,226.97	\$ 179,746.96
2013/2014	\$ 185,588.12	\$ 155,221.40	\$ 207,013.74	\$ 173,141.27
2014/2015	\$ 199,662.65	\$ 176,666.29	\$ 217,583.13	\$ 192,522.76
2015/2016	\$ 200,069.10	\$ 162,924.07	\$ 215,797.80	\$ 175,732.57
2016/2017	\$ 194,917.35	\$ 186,601.27	\$ 207,146.87	\$ 198,309.02
2017/2018	\$ 196,554.46	\$ 196,934.42	\$ 206,804.23	\$ 207,204.01
2018/2019	\$ 198,563.68	\$ 198,882.26	\$ 203,914.20	\$ 204,241.36
2019/2020	\$ 206,218.88	\$ 208,714.75	\$ 207,580.56	\$ 210,092.91
2020/2021	\$ 229,347.38	-	\$ 229,347.38	-

As visible above, the organization has budgeted this year 110.4% higher expenditures for the VP Education portfolio than the year before, representing an increase of \$21,766.82. Much of this is made up of an increase in wages, travel/conference/professional development spending, and OUSA contributions.

Future considerations

Specifically, it is the opinion of the Committee that the following recommendations be acted upon:

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- Year-over-year, the rate at which the Education & Advocacy portfolio growth is relatively stable and sustainable; continued growth at this rate is recommended to best serve students while maintaining fiscal responsibility.
- The Committee recognizes that value and importance of the Education & Advocacy portfolio to WUSA's mission, and thus recommends to future administrations that its funding should never decrease year-to-year; it should either hold constant or grow.
- Continue to ensure that advocacy efforts and successful outcomes of advocacy and their impacts on students are well communicated and marketed. Given the Student Choice Initiative, it is imperative that this be a top priority for the organization to ensure the average student payer is aware of the value of their advocacy fees. Such action may offset some losses within the Education & Advocacy portfolio.
- A departmental strategy plan be developed specific to each commission to guide the budget development process, particularly as the Committee moves toward a multi-year budget model. Such planning may also provide support through turn-over of executive and commissioner leadership. o Regarding the Centre for Academic Policy Support, an implementation plan for the direction, staffing, and resource needs of the service should occur. Such a plan should provide for any FTE or PT staffing needs, as well as projections of anticipated volumes of users to inform the budget process.

Operations & Finance Portfolio

Overview

The portfolio includes a multitude of departments within the organization including all Commercial Operations/Business Units, Marketing & Communications, Accounting, IT, Internal Development, and SLC Operations. For budgeting purposes, the Operations & Finance portfolio is comprised of seven (7) main subcategories of the operating budget, of which four (4) divisional budgets within the portfolio are restricted by the Board of Directors in accordance with Policy 52, *Freedom of Information & Secrecy in Corporate Governance*, in the interest of legal and insurance affairs, commercial operations which under good business practice would not ordinarily be publicly disclosed, and matters pertaining to human resources or contract that the organization is legally obligated to keep confidential.

The bottom lines of all restricted budgets, including those of business units, are made public for forward looking comparison against the annual audit, for further information on restricted budgets, see the Corporate Overview. These divisions of the portfolio include:

- VPOF – The Vice President, Operations & Finance (VPOF) oversees the financial and administrative aspects of the corporation. This role also assists student groups with their budgeting, facilitates updates to the Health and Dental insurance plans, oversees pooled benefits plans like the UPass program and the Legal Protection Service, administers the Student Refugee Program in conjunction with on-campus partners, and oversees management of Part-Time and Full-Time personnel.
- Director of Operations & Development – The Director of Operations & Development oversees the Commercial Operations Manager, including the various retail and hospitality businesses operated by the association, supervises internal development and information technology, and oversees SLC Operations. This budget accounts for the day-to-day office work and projects that coincide with the Operations & Finance portfolio.
- Operations* & Facilities* – This division includes restricted budgets for the various business units operated by WUSA as well as the operations of the Student Life Centre. Pursuant to Policy 43, *Commercial Operations*, all Commercial Operations are self-run, meaning the revenues brought in throughout the year pay for the expenses going out. The rise of food and labour costs is a reoccurring burden for many of our commercial operations. Tactics have been implemented to pay close attention to costing and labour forecasts, while not hindering the quality of these businesses.
- Information Technology* - 90% Student Fee, 10% Business Units – IT incurs most of its capital costs from ongoing necessary software licensing and hardware replacement in WUSA offices and operations. In addition, recent budget growth is largely due to license/subscription centralization from the other departments within WUSA and investment in infrastructure to provide fee verification and opt-in/out-out controls required by changes to government policy, as well as the necessary administrative costs that accompany this scale up in operations. Ten percent (10%) of the department's costs are borne by business unit cost centres reflecting the approximate use and expense of this overhead department.
- General Office* - 90% Student Fee, 10% Business Units – The General Office accounts for WUSA insurance, legal and contractual expenses, memberships, banking and some full-time salaries. Primary costs are legally or contractually required, such as insurance for student spaces and for

Societies, or an independent public audit. The senior management team constantly explores options to minimize these fees, to provide the best value-for-money for members. Ten percent (10%) of the department’s costs are borne by business unit cost centres reflecting the approximate use and expense of the overhead departments funded by the General Office budget.

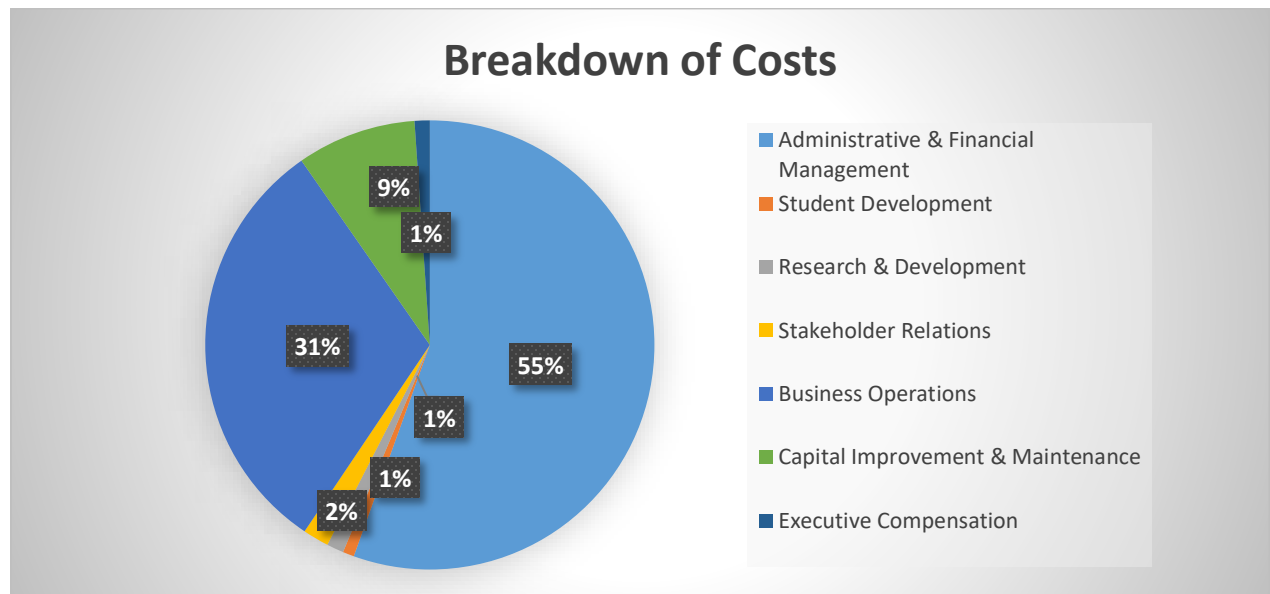
- Services Salaries – All full-time salaries from WUSA are paid in accordance with the University Support Group corresponding with their evaluated job description. Salaries reflected an economic increase of 2% in accordance to the scale adjustments from Human Resources and UW Staff Association.
- Marketing & Communications – This department promotes and advertises information of WUSA. This includes marketing for the clubs, services, special events, commercial operations, advocacy, group benefits plans, and some societies. The department has many students working part-time for promotions, videography, and design.

(*) indicates a budget restricted by the Board of Directors.

A summary breakdown is presented below, followed by a strategic categorization by which the portfolio’s expenses can be reviewed in a more general context.

Strategic Categorization

Strategic categorization for the Operations & Finance portfolio’s expenditure is shown below with supporting data shown immediately thereunder. Note that many of this expenditures of the portfolio are not from student fees, but rather from sales in business operations, marketing, facilities management, and similar.



Strategic Category	Absolute Cost	Percentage of Budget
Administrative & Financial Management	\$2,875,106.50	55.50%
Student Development	\$42,250.00	0.82%
Research & Development	\$63,280.00	1.22%
Stakeholder Relations	\$97,500.00	1.88%
Business Operations	\$1,600,319.09	30.89%
Capital Improvement & Maintenance	\$445,073.81	8.59%
Executive Compensation	\$56,568.66	1.09%
Total	\$5,180,098.06	100%

The Operations & Finance portfolio is focused on execution of budget preparation and controls, financial analysis, administration & financial management, and business operations which are largely divided amongst the following seven identified strategic categories: administration, executive compensation, stakeholder relations, student development, capital improvement, business operations, and research & development.

- Administration & Financial Management — 55.5% of the portfolio budget is spent on general administration and controller functions, including human resources management for all full-time and part-time staff and committee functions related to the role of the Vice President.
- Executive Compensation — salary, benefits, and transition honoraria for the VP Operations & Finance accounts for 1.09% of the portfolio budget. Considering the focus of the Vice President’s office is on business operations and financials, fewer resources are required for this portfolio relative to others.
- Stakeholder Relations — Stakeholder relationships accounts for 1.88% of the portfolio expenditures. Stakeholder relations fosters and supports relationships with students, University administration, and external groups. The portfolio’s stakeholder relationships include legal, commercial operations with on and off campus partners, sponsorship development, auditors, etc.
- Student Development — 0.82% of the portfolio budget is spent on student development. This covers conferences, professional development opportunities for students, travel, and some special projects within the portfolio.
- Research & Development — 1.22% of the budget is allocated to research and development that supports market analysis, financial analysis, business plans, and organizational planning. This includes some conference and travel expenses related to research.
- Business Operations — 30.89% of expenditure is related to business operations, which in turn bring in more than \$5M in annual revenues. This includes operating student-run businesses, strategic business considerations, planning expansion and directional changes to businesses, and commercial operations marketing.

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- Capital Improvement — Capital improvement accounts for 8.59% of expenses. This goes toward supporting capital maintenance and improvement in the Student Life Centre, for commercial operations, IT infrastructure, and more.

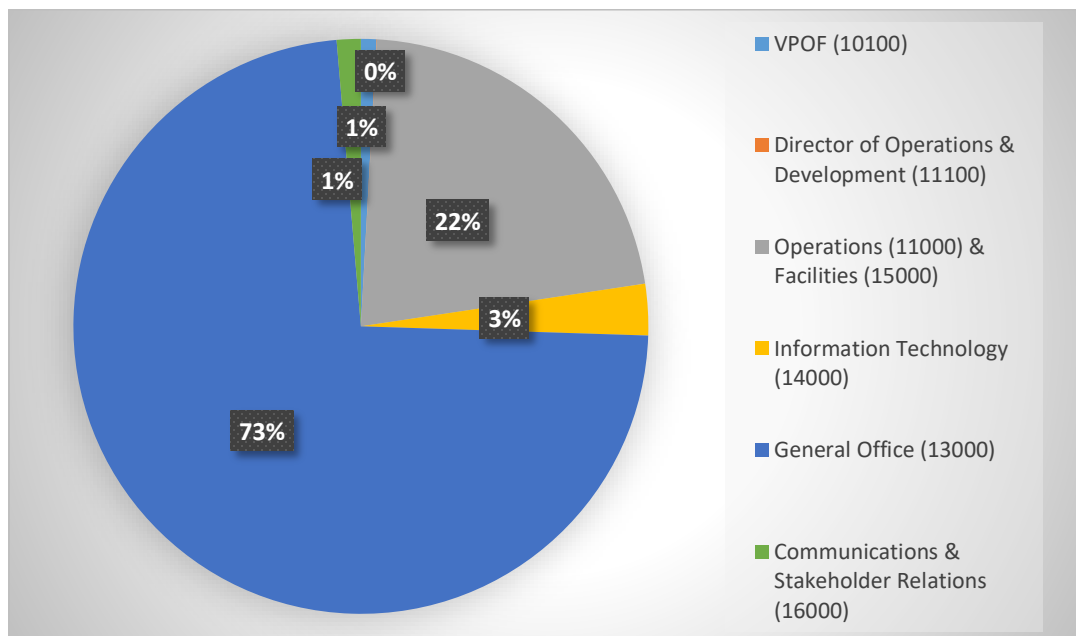
Summary of Portfolio

Summary of Revenues/Gross Profit	Budget 19/20	Actuals 19/20	Budget 20/21
VPOF (10100)	\$-	\$ 1,629.19	\$ 55,500.00
Director of Operations & Development (11100)	\$ 1,108.81	\$ 1,212.92	\$ 1,848.00
Operations (11000) & Facilities (15000)	\$ 1,805,872.60	\$ 1,375,283.50	\$ 1,374,534.26
Information Technology (14000)	\$-	\$ 13,349.14	\$ 185,000.00
General Office (13000)	\$ 3,786,337.85	\$ 3,830,835.12	\$ 4,689,604.88
Communications & Stakeholder Relations (16000)	\$ 163,545.04	\$ 108,930.52	\$ 86,456.66
Total	\$ 5,756,864.30	\$ 5,331,240.39	\$ 6,392,943.79

Summary of Expenses	Budget 19/20	Actuals 19/20	Budget 20/21
VPOF (10100)	\$ 75,141.74	\$ 119,919.16	\$ 265,358.81
Director of Operations & Development (11100)	\$ 3,696.04	\$ 4,553.64	\$ 5,660.00
Operations (11000) & Facilities (15000)	\$ 1,836,271.56	\$ 1,721,775.59	\$ 1,559,881.43
Information Technology (14000) - 90% Student Fee	\$ 390,522.09	\$ 364,078.09	\$ 397,701.53
General Office (13000) - 90% Student Fee	\$ 1,023,284.03	\$ 936,174.35	\$ 1,078,700.39
Services Salaries	\$ 1,383,410.00	\$ 1,284,730.33	\$ 1,501,633.11
Communications & Stakeholder Relations (16000)	\$ 345,332.25	\$ 242,507.97	\$ 371,162.79
Total	\$ 5,057,657.71	\$ 4,673,739.13	\$ 5,180,098.06

Net Income	Budget 19/20	Actuals 19/20	Budget 20/21
	\$ 699,206.59	\$ 657,501.26	\$ 1,212,845.73

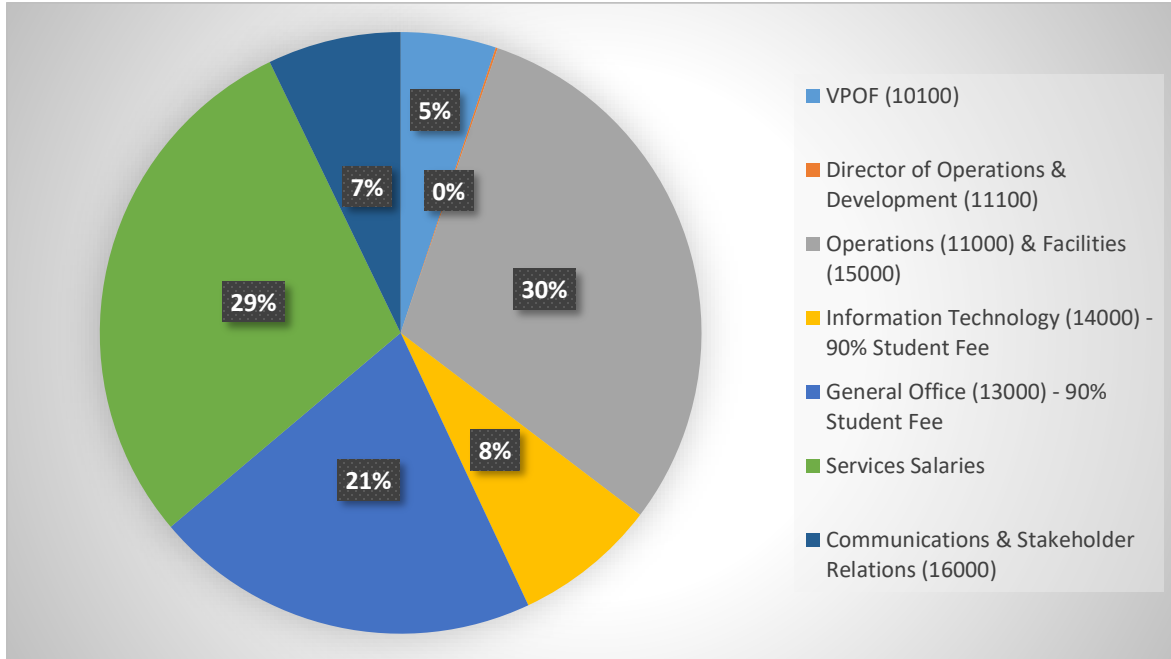
Distribution of Revenues/Gross Profits



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All revenues from student fees, the departments within the portfolio, interest, and investments are reported through the Operations & Finance portfolio. This is the principal revenue centre for the organization, from which all other portfolios and administrative departments are predominantly funded.

Distribution of Expenses



Despite support staff being organized by the Personnel Committee to each of the portfolios based on function or need, or earmarked fee increases, all full-time salaried staff are costed to the Operations & Finance portfolio.

Summary of Operations & Facilities Departments

Revenues	Budget 19/20	Actuals 19/20	Budget 19/22
INews	\$ 1,777,551.16	\$ 1,381,011.34	\$ 1,187,844.96
Caffeine Dispensary	\$ 112,433.92	\$ 99,863.62	\$ 28,199.00
Feds Used Books	\$ 915,532.50	\$ 775,496.78	\$ 659,396.25
Makers Kitchen	\$ 832,920.00	\$ 664,190.58	\$ 496,152.32
Bombshelter Pub	\$-	-	-
Student Life Centre	\$ 1,761,075.32	\$ 1,495,872.57	\$ 1,614,426.96
Total	\$ 5,399,512.90	\$ 4,416,434.89	\$ 3,986,019.49
Cost of Goods/Sales			
Cost of Goods/Sales	Budget 19/20	Actuals 19/20	Budget 19/22
INews	\$ 1,236,677.31	\$ 988,190.57	\$ 824,960.24
Caffeine Dispensary	\$ 60,349.50	\$ 60,095.38	\$ 19,773.88
Feds Used Books	\$ 672,548.13	\$ 510,619.99	\$ 476,528.44
Bombshelter Pub	\$ 352,923.36	\$ 271,583.37	\$ 206,787.59
Campus Bubble - Wasabi	\$-		
Makers Kitchen		\$ 286.87	
Student Life Centre	\$ 1,271,142.00	\$ 1,210,375.21	\$ 1,083,435.08
Total	\$ 3,593,640.30	\$ 3,041,151.39	\$ 2,611,485.23
Gross Profit			
	\$ 1,805,872.60	\$ 1,375,283.50	\$ 1,374,534.26
Expenses			
Expenses	Budget 19/20	Actuals 19/20	Budget 19/22
INews	\$ 463,367.91	\$ 417,254.73	\$ 318,697.62
Caffeine Dispensary	\$ 76,548.84	\$ 74,314.35	\$ 34,861.04
Feds Used Books	\$ 202,301.08	\$ 180,955.55	\$ 181,606.49
Makers Kitchen	\$ 470,040.04	\$ 439,361.12	\$ 407,391.24
Bombshelter Pub		\$ 2,429.54	
Student Life Centre	\$ 465,815.31	\$ 462,987.81	\$ 451,432.38
10% General Office	\$ 113,698.23	\$ 104,019.37	\$ 119,855.60
10% IT	\$ 43,391.34	\$ 40,453.12	\$ 44,189.06
Transfers-out (Director of Operations & Development,	\$ 1,108.81		\$ 1,848.00
Total	\$ 1,836,271.56	\$ 1,721,775.59	\$ 1,559,881.43

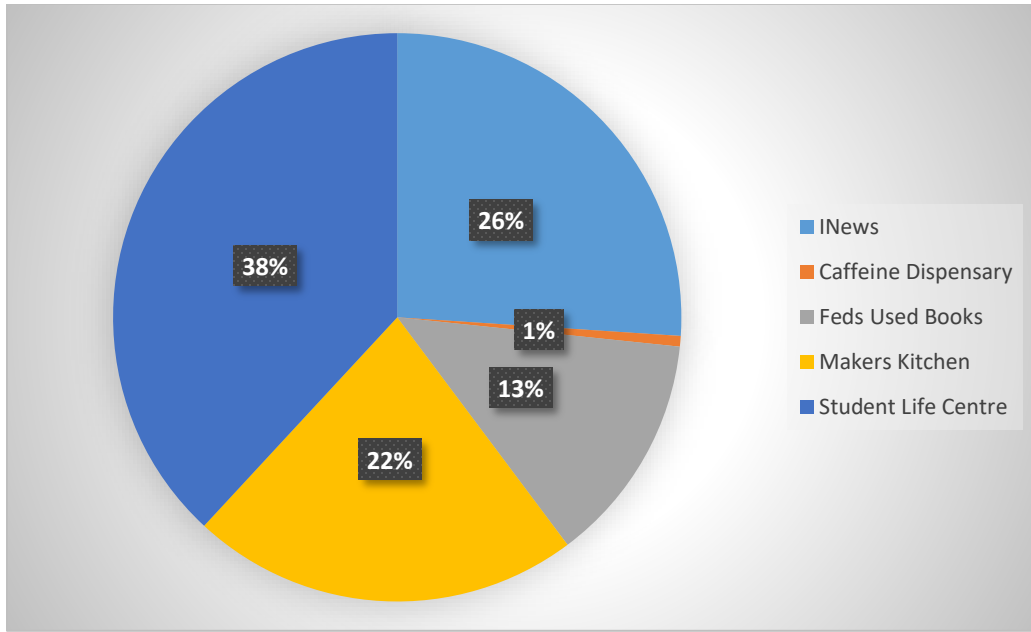
Notes on income statement presented above:

All Operations & Facilities operate as social enterprises, meaning their net surplus (loss) are used to support (or are supported by loan from) the organization. The objective of operations – commercial especially – is to support the rest of the organization in the promotion of its not-for-profit aims and objects. During the governing year FY2018/19, the Students’ Council approved amendments to the Policy 43, Commercial Services, that required that no money collected from student fees could be used to pay for expenses, direct or indirect, incurred by commercial operations, with some exceptions. In addition, policy amendments required that any net income from commercial operations, after capital improvements, was to be passed to the general fund for furtherance of the objects of the Corporation.

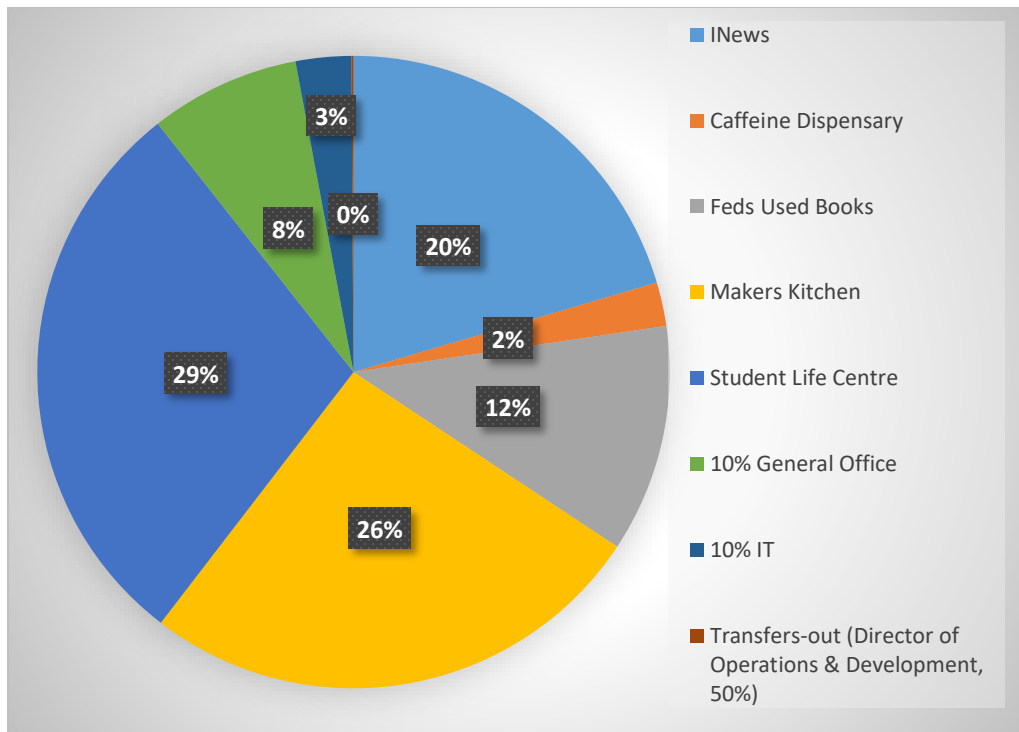
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The impact of COVID-19 on the business' bottom lines has resulted in the FY2019/20 actuals deficit being higher than anticipated. The current deficit of \$166,277.17 takes Spring and Fall 2020 closures into account for most businesses. It is the hope of the Budget and Appropriations Committee that the influx of revenue from the Canadian Emergency Wage Subsidy will offset most of this deficit.

Distribution of Operations & Facilities Departmental Gross Profit



Distribution of Operations & Facilities Departmental Expenses



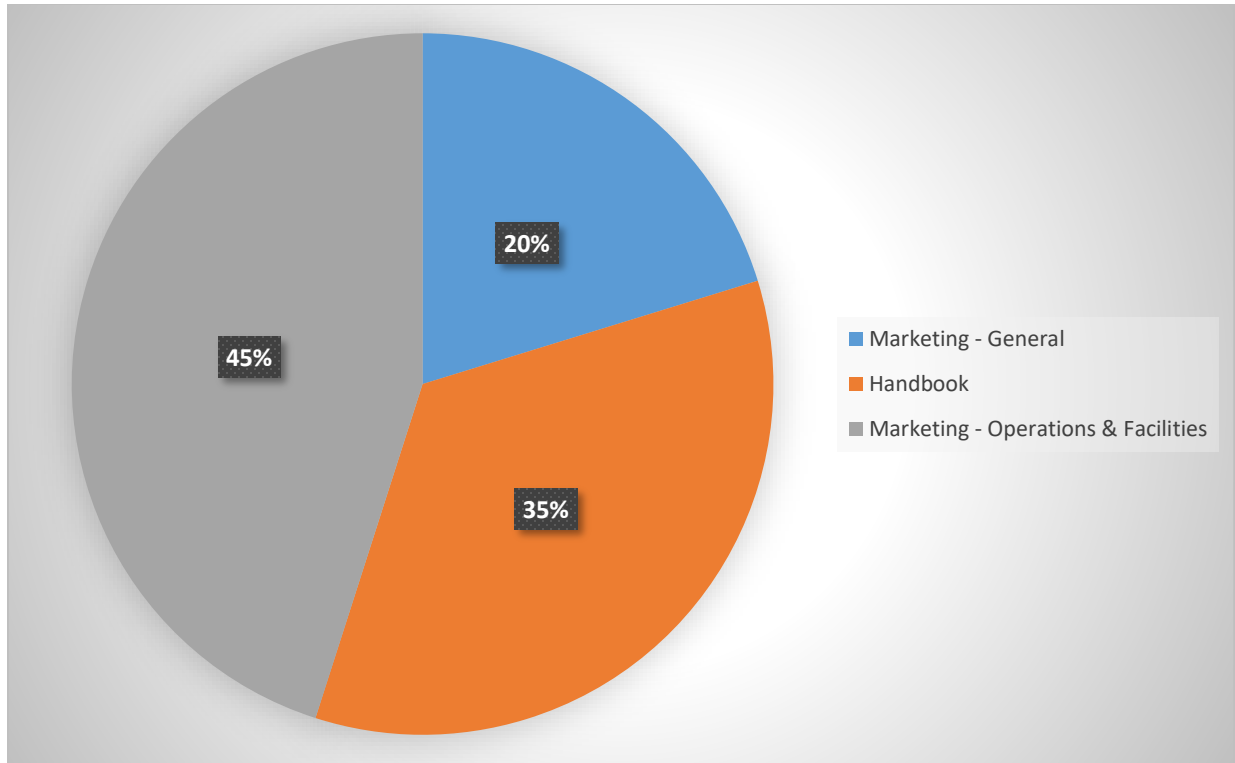
Summary of Marketing & Communications Department

Summary of Revenues	Budget 19/20	Actuals 19/20	Budget 20/21
Director of Communications & Stakeholder Relations		-	\$ -
Marketing - General	\$ 25,000.00	\$ 40,217.88	\$ 17,500.00
Communications	\$ -	\$ 1,185.73	\$ -
Handbook	\$ 40,000.00	\$ 41,295.50	\$ 30,000.00
Marketing - Advocacy	\$ 3,240.00	\$ 1,467.24	
Marketing - Campus Life, Services, and Programming	\$ -	\$ -	\$ -
Marketing - Research, Clubs & Societies	\$ -	\$ -	\$ -
Marketing - Operations & Facilities	\$ 95,305.04	\$ 24,764.17	\$ 38,956.66
Stakeholder Relations		-	\$ -
Research		\$ -	\$ -
Total	\$ 163,545.04	\$ 108,930.52	\$ 86,456.66
Summary of Expenses	Budget 19/20	Actuals 19/20	Budget 20/21
Director of Communications & Stakeholder Relations			\$ 4,780.00
Marketing - General	\$ 70,095.97	\$ 70,257.35	\$ 111,095.06
Communications	\$ 28,480.50	\$ 24,530.79	\$ 30,044.78
Handbook	\$ 27,000.00	\$ 20,628.73	\$ 30,000.00
Marketing - Advocacy	\$ 35,112.51	\$ 25,496.00	
Marketing - Campus Life, Services, and Programming	\$ 55,046.72	\$ 43,833.00	\$ 55,593.75
Marketing - Research, Clubs & Societies	\$ 34,291.51	\$ 25,437.90	\$ -
Marketing - Operations & Facilities	\$ 95,305.04	\$ 31,843.64	\$ 41,276.56
Stakeholder Relations		-	\$ 6,130.00
Research		\$ 480.56	\$ 92,242.64
Total	\$ 345,332.25	\$ 242,507.97	\$ 371,162.79
Net Income	\$ (181,787.21)	\$ (133,577.45)	\$ (284,706.13)

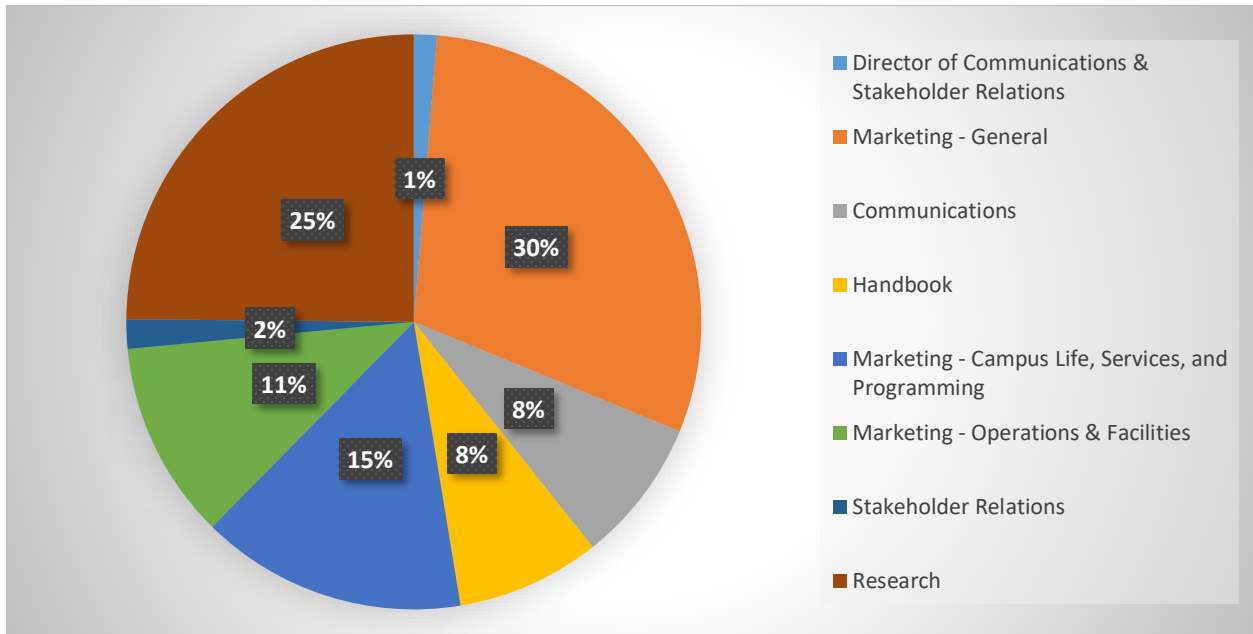
The Marketing & Communications Department provides support to WUSA services, societies, clubs and departments through marketing and communications for efforts that inform University of Waterloo undergraduates on the ways their student union serves, empowers and represents them. The department is also responsible for production of the student handbook. Except for the Commercial Operations Marketing portion of the budget, the budget is public and set by the Students' Council as of this year. The Commercial Operations portion is funded through a percentage of sales and is accounted for in the business unit budgets as an advertising expense (transferred out to the Marketing & Communications Department).

For FY2020/21, the MarComm has introduced two new sub-budgets, Stakeholder Relations and Research. Stakeholder Relations is a budget for the Stakeholder Relations Officer hired in the FY2019.20 year. Research details the increased funding by WUSA for increased advocacy influenced by research and student input. Marketing – Research, Clubs and Services has been divided into Research and Marketing – Campus Life, Services and Programming.

Distribution of Marketing & Communications Departmental Revenues



Distribution of Marketing & Communications Departmental Expenses



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Changes in Budgeted Lines FY2019 to FY2020

The bottom-line changes that occurred from last fiscal year to this fiscal year was a \$135,8678.21 decrease in net surplus, with a \$(1,277,615.20) decrease expenses. Closure of the businesses and a decrease in demand due to COVID-19 has greatly impacted the revenue lines for the businesses. In response, expenses have been greatly reduced to accommodate. Below there is a line by line assessment for those public budgets funded by student fees directly overseen by the VPOF comparing budgeted values to one another. All values are rounded to the nearest cent.

Operations & Finance Portfolio	Expense Changes	Reason
Office of the Vice President Operations & Finance		
Student Life/EOI Endowment Fund Administrative Cost Recovery	\$4,500.00	Council procedures 16 & 17: EOI Fund Bylaws and SLEF Bylaws
Bombshelter Architect - Capital Plan	\$51,000.00	PSWC Approved Rev from CPF for Bomber Architechtrual Designs
Student Event Venue Subsidy	-\$1,750.00	Reduced for limited Spring Term Operations
PT Salaries	\$6,725.00	PT Wages for Outgoing VPOF for May 2020 - Approved at Exec Committee
AVP Environment Sustainability	\$4,542.35	Wages for hiring in Winter 2021
Bombshelter Architect - Capital Plan	\$51,000.00	Expense for Bomber Architechtrual Designs
Staff Appreciation	\$1,000.00	Staff Appreciation for years worked with the organization
Cell Phone	-\$296.15	Reduced to \$50/mo under new standard set by BAC
Photocopying	\$50.00	Increased as actuals for FY2021 we're significantly higher
Travel/Conf/Prof.Dev't	-\$1,300.00	Reduced due to COVID-19
Discretionary	\$2,000.00	Introduced for any expenses that arise during the course of the year
Special Projects	\$5,500.00	Reduced to \$1K due to COVID & \$8K IFC Insurance for Anti-Black Racism Advocacy
Wellness Package Funding	\$30,000.00	General Fund Amount for Fall 2020 WUSA Wellness Packages
COVID-19 Response – Staff and Volunteer Financial Support	\$40,000.00	Amounts approved by BAC for COVID related expenses for WUSA and Societies
COVID-19 Response – Societies/Business Wastage		
Recovery	\$50,000.00	
Office of the Vice President Operations & Finance		
Transfers-in (Commerical Operations, 30%)	\$589.19	Council req. for 30% of Directors budget to be covered by Comm Ops
Cell Phone	\$308.96	Changed to match FY2020 actuals
Travel/Conference/Prof Dev	\$1,200.00	Increased for anticipated Prof Development related to NAV upgrades
Photocopying	\$25.00	Changed to match FY2020 actuals
Special Projects	\$350.00	Increased due to change in scope of job responsibilites and projects in progress

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Operations and Facilities Departments		
INews	-\$33,318.84	Closure of the businesses and decreased demand due to COVID-19 have affected their bottom lines.
Caffeine Dispensary	-\$1,971.50	
Feds Used Books	-\$39,421.97	
Maker's Kitchen	-\$109,063.11	
Student Life Centre	\$55,441.49	Increased SSAC Revenue along with cutting back of expenses due to COVID-19
Full-Time Business Salaries	\$6,157.37	Salary adjustments and contact position for Makers Kitchen
IT Contribution	\$797.72	Slight increase in Salaries, Amortization and Subscriptions
Transfers-out (Director of Operation & Development, 30%)	\$589.19	Required by Council and corporate policy. Paid by Commercial Operations

Marketing & Communications Department		
Director of Communications and Stakeholder Relations		
Telephone	\$300.00	New position & respective budget. Will be compared to FY2021 Actuals in preparation of FY2022 budget
Cell Phone	\$780.00	
Printing/Graphic	\$200.00	
General Office/Computer Supply	\$400.00	
Entertainment/Promo/Meeting	\$500.00	
Travel/Conf/Wkp/Prof Dev	\$1,500.00	
Staff Relations	\$600.00	
Special Projects	\$500.00	

Marketing - General		
Advertising	-\$2,000.00	Reduced due to COVID-19
Poster Runs	-\$5,500.00	Reduced demand due to COVID-19 and Spring 2020 closure
Salaries & Wages Part Time	\$33,159.09	Increase in PT Staff positions and hours
Telephone	\$600.00	Increased to match actual requirements
Cell Phone	-\$60.00	Decreased to match actual requirements
Photocopying	\$50.00	Now reflect for all Marketing. Also reduced due to COVID-19
Printing/Graphic	\$300.00	
General Office/Computer Supply	\$250.00	
Entertainment/Promo/Meeting	\$300.00	
Promotions	-\$200.00	Reduced due to COVID-19
Travel/Conf/Wkp/Prof Dev	-\$1,000.00	
Advertising	-\$2,400.00	Moved from Marketing - Advocacy line
Advertising Students' Council	\$500.00	
Advertising OUSA/UCRU Campaigns	\$1,500.00	
Advertising Elections & Referenda	\$5,000.00	
Advertising General Meetings / Town Halls	\$1,500.00	
Advertising General Advocacy	\$1,500.00	

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Marketing - Campus Life, Services & Programming		
Salaries and Wages P/T	-\$712.97	Reduced due to COVID-19, but also now included PT Clubs Manager Wages
Telephone	-\$300.00	Now reflected in Marketing - General
Cell Phone	-\$240.00	
Printing/Graphic	-\$300.00	
General Office/Computer Supply	-\$100.00	
Entertainment/Promo/Meeting	-\$75.00	
Promotions	\$750.00	Moved from Marketing – Research, Clubs and Services
Advertising	\$200.00	
Advertising All Clubs	\$1,200.00	
Advertising Clubs Community Centre	\$200.00	
Advertising Clubs Special Events	\$600.00	Adjusted for COVID-19 Increase/Decrease in Demand & Operations
Advertising Womens Centre	-\$200.00	
Advertising SCI	-\$300.00	
Advertising Student Food Bank	\$600.00	
Advertising ICSN	-\$200.00	
Advertising Coop Connection	\$625.00	
Advertising Volunteer Centre	-\$200.00	
Advertising Bike Centre	\$200.00	
Advertising Mates	\$100.00	
Advertising RAISE	-\$200.00	
Advertising Welcome Week	-\$500.00	
Advertising Wellness Days	-\$200.00	
Advertising ICW	-\$350.00	
Services Special Projects	\$50.00	
Communications		
Salaries & PT Wages	\$2,853.33	Adjusted for increased PT hours
Photocopying	-\$25.00	Adjusted to reflect FY2020 Actuals
Promotions / Digital Ads	-\$500.00	Adjusted to reflect FY2020 Actuals
Travel/Conf/Wkp/Prof Developm	-\$200.00	Reduced need due to COVID-19
Amortization	\$35.95	Adjusted to reflect actual FY2021 need
Special Projects	-\$350.00	Reduced due to COVID-19
Web Projects	-\$250.00	Reduced due to COVID-19
Handbook		
Advertising Revenue	-\$10,000.00	Reduced due to COVID-19 decrease in demand
Salaries And P/T Wages	-\$2,000.00	Reduced due to COVID-19 staff cuts
Printing/Graphic	\$5,000.00	Last year's cost reflects a one time anticipated discount

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Marketing- Operations & Finance		
Transfers-in (Operations & Facilities Advertisement)	-\$56,348.38	Dependent on Commercial Operations Sales
Salaries & Wages P/T	-\$26,174.03	Reduced due to COVID-19
Telephone	-\$300.00	Now reflected in Marketing - General
Cell Phone	-\$240.00	
Photocopying	-\$10.00	
Printing/Graphic	-\$550.00	
General Office/Computer Supply	-\$250.00	
Entertainment/Promo/Meeting	-\$200.00	
Market Research - Mystery Shop / Survey / Focus Groups	-\$1,000.00	
Advertising - Student Life Centre / Feds Bus	-\$2,000.00	
Advertising - Feds Used Books	-\$6,000.00	
Advertising - International News	-\$8,500.00	
Advertising - Bombshelter Pub	-\$1,000.00	
Advertising - Campus Bubble/ Wasabi	-\$2,500.00	
Advertising - Dispensary	-\$2,300.00	
Special Projects	-\$3,693.75	
Stakeholder Relations		
Telephone	\$350.00	New position & respective budget. Will be compared to FY2021 Actuals in preparation of FY2022 budget
Photocopying/Printing	\$800.00	
Office Supplies	\$200.00	
Memberships/Subscriptions	\$1,200.00	
Entertainment/Promo/Meeting	\$500.00	
Travel/Conf/Wkp/Prof Dev	\$580.00	
Discretionary Allowance	\$1,500.00	
Stakeholder Appreciation/Recognition	\$1,000.00	
Research		
PT/Co-op Salary & Wages	\$41,792.64	Covers 1 Co-op per term, starting Fall. Increases to \$50,400 following year
Student/Member Research	\$48,000.00	Dedicated research panel to support work with student research, under oversight of VPED
Telephone	\$350.00	New budget. Will be compared to FY2021 Actuals in preparation of FY2022 budget
Photocopying/Printing	\$500.00	
Office Supplies	\$100.00	
Entertainment/Promo/Meeting	\$100.00	
Travel/Conf/Wkp/Prof Dev	\$500.00	
Discretionary Allowance	\$400.00	
Market Research	\$300.00	
Subscriptions	\$200.00	

Year-over-Year Trends

Nominal and Adjusted Budgeted and Actual Income				
Fiscal Year	Budget	Actuals	CPI Adjusted Budget	CPI Adjusted Actuals
2010-2011	-\$102,275.88	-\$109,350.14	-\$106,235.88	-\$113,585.73
2011-2012	-\$137,430.41	-\$113,144.69	-\$138,477.49	-\$114,006.74
2012-2013	-\$81,678.73	-\$53,564.15	-\$82,907.68	-\$54,370.08
2013-2014	-\$101,621.20	-\$58,250.92	-\$104,384.23	-\$59,834.73
2014-2015	-\$71,930.03	-\$57,431.28	-\$72,990.20	-\$58,277.76
2015-2016	-\$77,552.12	-\$65,282.34	-\$78,869.50	-\$66,391.30
2016-2017	-\$81,863.88	-\$63,890.06	-\$83,435.76	-\$65,116.82
2017-2018	-\$81,931.18	-\$70,385.28	-\$84,182.63	-\$72,319.45
2018-2019*	\$139,269.10	\$202,570.01	\$142,488.87	\$207,253.23
2019-2020	\$699,206.59	\$467,910.20	\$699,206.59	\$467,910.20
2020 - 2021	\$1,212,845.73	-	\$1,212,845.73	-

Note: values from FY2019 and onward, are reported as the excess revenues over expenses for the entire administrative, operations, and financial department budgets, including all bottom-lines.

Future Considerations

The portfolio has had a sustained need for administrative support as greater functional requirements and demands are made on the Office of the Vice President, Operations & Finance, and the Office’s charge in support of the objectives set by the Executive Committee, the Students’ Council, and the Board of Directors. With the exception of Operations and Facilities, all revenue and expense levels have increased over the last year to meet these needs despite the impacts of COVID-19. Ultimately these impacts will be unique to FY2021 and consideration of the social/campus environments will drastically determine future budget changes.

It is the recommendation of Budget & Appropriations Committee that:

- Greater administrative, financial, and secretarial support be provided to the Operations & Finance portfolio for amount being requested of the portfolio’s departments. This burden is not likely to decrease, and ongoing administrative support offers consistency and maintenance of important priorities between governing years where they might otherwise be impacted by turn-over.
- A business unit within Campus Bubble/Wasabi space should be opened with a new competitive concept in the SLC/PAC Expanded food court to generate revenue to better support salary costs for the Maker’s Kitchen, which was formerly supported by both the prior business units in this space and student fees. This will enable some salary costings currently borne by Maker’s Kitchen to be offloaded to a new business in that space, which will help support overhead functions.
- A review of Dispensary operations should be undertaken by Commercial Operations to generate and adopt a business plan to circumvent continued budgetary deficits.

Corporate Overview

Student Fees

The major source of revenue for WUSA is through student fees. Note that the Fiscal Year runs 1 May 2019 to 30 April 2020, however the Academic Year runs from 1 September 2019 until 31 August 2020. In practice, this means that typically fee increases come one-third the way through a given year. Resulting from the Ancillary Fee Directive, a new fee framework began on the September 1st. Prior to this date the entire “Federation of Students’ Fee” was compulsory and there were no administrative overheads charged on any other fees. As a result, student fee revenues have become far more complicated to predict, particularly when including the 2.5% administrative overhead applied to the fees for administered funds.

	Mandatory Fees	Optional Fees (70%)	2.5% Administrative Overhead
	-	-	\$212,506.09
SPRING	\$452,728.42	\$60,758.37	-
FALL	\$1,084,998.76	\$297,159.97	-
WINTER	\$1,096,364.00	\$350,318.14	-
Total	\$2,634,091.18	\$708,236.48	\$212,506.09
Grand Total		\$3,554,833.76	

This year, the Budget & Appropriations Committee conservatively estimates \$3.66M in revenue from student fees based on the prior academic year’s enrollment data and administered fund premiums. There is an assumed opt out rate of 50% for Spring 2020, 40% for Fall 2020, and 30% for Winter 2021. Actual income may exceed this target based on actual premiums for the FY2021 and based on real opt-out data. COVID-19 has resulted in tremendous uncertainty regarding opt-outs and fees levied, so the Budget and Appropriations Committee felt it necessary to conservatively approach the approximation of fee revenue.

Transfers Out

These fees are collected by WUSA and then transferred out to a third-party service provider. This includes the health and dental plan with Student Care and the U-Pass with GRT. The table below identifies the total FY2020 transfers out based on premiums for each administered fund.

Administered Funds Premiums	Total FY2020	Description
Health Insurance Plan	\$1,589,739.83	Transfers out are made to StudentCare, the contracted plan administrator based on claims experience/plan use. WUSA, acting through StudentCare, maintains an insurance policy which underlies the Health Plan. The Health Plan operates on refund accounting, which is an

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		exercise in budgeting, as all finances flow back to the WUSA as the policy holder. Internal reserves carried by WUSA are restricted and noted on audited financial statements.
Dental Insurance Plan	\$1,742,173.29	<p>Transfers out are made to StudentCare, the contracted plan administration based on claims experience/plan use. WUSA, acting through StudentCare, maintains an insurance policy which underlies the Dental Plan.</p> <p>The Dental Plan is an underwritten plan on a fully insured basis, reducing budget complexity and risk. Internal reserves carried by WUSA are restricted and noted on audited financial statements.</p>
GRT U-Pass	\$5,431,426.15	Transfers out are made to the Grand River Transit, Region of Waterloo, under contract for the provision of the Universal Transit Pass. GRT U-Pass is internally restricted and noted on the audited financial statements.
Student Refugee Program (SRP)	\$111,200.60	Transfers out are made to an internally restricted SRP Account for support for student refugees. The fund is shown on the audited financial statements.
Legal Protection Service <i>(estimated)</i>	\$608,283.86	A new administered fund supporting the implementation of the Legal Protection Service adopted by Referenda. Transfers-out are made to StudentCare, as contracted to administer the plan for WUSA.
Societies Fund	\$ 739,011.67	<p>The grand total of transfers-out from the General Fund to the Societies Fund (the collection of all Societies' accounts) estimated based on the prior fiscal year's actuals. Actual amounts may vary based on fee adjustments and number of enrolled students.</p> <p>Societies budgets are prepared and approved on a termly basis by the individual constituency Societies, subject to review and acceptance by the VP Operations & Finance.</p>

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Corporate Salaries

All full-time salaries from the Federation of Students are paid in accordance with the University Support Group corresponding with their evaluated job description. Salaries reflected an economic increase of 2% in accordance to the scale adjustments from Human Resources and UW Staff Association.

Note that USG and JobVal are reported from current position, they do not reflect likely regrading which is scheduled to occur by the University HR Department & Staff Relations Committee (SRC) as the Board's approval of the organizational restructure as recommended by the Personnel Committee.

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Role	University Salary Grade (USG)	Job Valuation, 35 hrs/wk, annual (JobVal)
President		
VP Education		
VP Student Life		
VP Operations and Finance		
General Manager	15	\$131,055.66
Director of Student Engagement	10	\$85,046.96
Clubs Manager	6	\$59,872.39
Services Manager	6	\$59,872.39
Special Events Coordinator - Programming	6	\$59,872.39
Orientation and Member Transitions Manager	8	\$71,736.27
Orientation Administrative Coordinator	7	\$65,659.65
Director Operations and Development	12	\$101,251.29
Commercial Operations Manager	10	\$85,046.96
Area Manager, Food Operations	8	\$71,736.27
Assistant Manager, Service Kitchen	6	\$59,872.39
SLC Operations Manager	8	\$71,736.27
Convenience Store Manager	8	\$71,736.27
Feds Used Books Manager	8	\$71,736.27
IT Manager	11	\$92,859.76
IT Administrator	7	\$65,659.65
SR Enterprise Application Integration Developer	9	\$78,102.26
Enterprise Application Integration Developer	8	\$71,736.27
Web Design Specialist	8	\$71,736.27
Math Coffee and Donut Shop Manager	7	\$65,659.65
Finance Officer	11	\$92,859.76
Societies Accountant	7	\$65,659.65
Societies Accounting Assistant	5	\$54,374.50
Financial Systems Specialist and Accountant	9	\$78,102.26
AP/R Assistant	6	\$59,872.39
Accounting Clerk/Receptionist	5	\$54,374.50
Director Communications and SR	11	\$92,859.76
Marketing Manager	9	\$78,102.26
Marketing Specialist	7	\$65,659.65
Marketing Specialist	7	\$65,659.65
Stakeholder Relations Officer	8	\$71,736.27
Total	-	\$2,213,722.41
Average	8.2	\$73911.16 ± \$14,758.15

Note: some roles have been excluded as they are not currently hired. With the uncertainty of the COVID-19 environment, the Personnel Committee will adjust as necessary for staffing requirements.

These exact values are subject to change based on organizational regrading being undertaken by the University of Waterloo Human Resources Department. Generally, based on changes expected in this process, the costs associated with service lines (including staff salaries) can be expected to increase.

APPENDICES

Optional Fees Data

Optional Fees Analysis

In addition to the fee revenue estimates done by the FY19/20 and FY20/21 VPOFs, the Chair of the Audit and Risk Management Committee together with the Vice-Chair of the Budget and Appropriations Committee performed a granular fee analysis which is included below. The analysis resulted in a confirmation that budgeted fees revenues (\$3,786,337.85) were not above projected revenues (\$5,357,103.75). This projected excess over budgeted revenues does not in the opinion of the analysts, reflect a need to change the budgeted revenues, as the purpose of this exercise was to confirm that budgeted revenues were no less than projected revenues. Of note were the increasing trends in opt-outs, however it is uncertain if recent trends are due to a shift to online activities, increased student apathy, or increased financial burden due to the COVID-19 pandemic. As is consistent with previous terms, there was no strong correlation between opt-outs and the fee amount. Few things to note this year are that Orientation Fee is not being charged and the addition of 3 new fees: the EOI Fee, SLEF fee, and WUSA SAP fee so there is no opt out data for them yet.

Fee	Class	Opt in %				
		F19	W20	S20	F20	W21
WUSA Corporations Act Fee	Direct, Mandatory	100%	100%	100%	100%	100%
WUSA Academic Support	Direct, Mandatory	100%	100%	100%	100%	100%
WUSA Health and Safety Fee	Direct, Mandatory	100%	100%	100%	100%	100%
Student Life Centre Facilities	Direct, Mandatory	100%	100%	100%	100%	100%
WUSA Events	Direct, Optional	80%	74%	0%	63%	63%
WUSA Community-Building Services	Direct, Optional	78%	71%	60%	56%	56%
WUSA Clubs Funding	Direct, Optional	82%	77%	0%	65%	65%
WUSA University Advocacy	Direct, Optional	77%	70%	62%	59%	59%
WUSA Government Advocacy	Direct, Optional	75%	69%	61%	58%	58%
WUSA Capital Program Fund	Direct, Mandatory	0%	0%	100%	100%	100%
Orientation Fund	Administered	98%	0%	0%	0%	0%
Heath Fund	Administered	96%	94%	73%	96%	94%
Dental Fund	Administered	96%	94%	73%	96%	94%
Upass Fund	Administered	93%	92%	0%	0%	46%
SRP Premiums	Administered	76%	71%	62%	59%	59%
Legal Service	Administered	78%	74%	70%	68%	68%
Enterprise, Opportunity and Innovation Endowment Fund	Administered	0%	0%	0%	40%	40%
Student Life Endowment Fund	Administered	0%	0%	0%	40%	40%
WUSA Student Assistant Program (Empower Me)	Administered	0%	0%	0%	100%	100%
Total		*projected				

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Fee	2020/2021 Regular Rate			2020/2021 Co-Op Rate			Portion to General Fund	FT Only?
	S20	F20	W21	S20	F20	W21		
WUSA Corporations Act Fee	\$ 24.05	\$ 24.58	\$ 24.58	\$ 24.58	\$ 24.58	\$ 24.58	100%	FALSE
WUSA Academic Support	\$ 5.17	\$ 6.26	\$ 6.26	\$ 5.17	\$ 6.26	\$ 6.26	100%	FALSE
WUSA Health and Safety Fee	\$ 19.92	\$ 24.53	\$ 24.53	\$ 19.92	\$ 24.53	\$ 24.53	100%	FALSE
Student Life Centre Facilities	\$ 4.29	\$ 4.79	\$ 4.79	\$ 4.29	\$ 4.79	\$ 4.79	100%	FALSE
WUSA Events	\$ -	\$ 6.66	\$ 6.66	\$ -	\$ 6.66	\$ 6.66	100%	FALSE
WUSA Community-Building Services	\$ 2.89	\$ 4.35	\$ 4.35	\$ 2.89	\$ 4.35	\$ 4.35	100%	FALSE
WUSA Clubs Funding	\$ -	\$ 3.60	\$ 3.60	\$ -	\$ 3.60	\$ 3.60	100%	FALSE
WUSA University Advocacy	\$ 4.26	\$ 4.72	\$ 4.72	\$ 4.26	\$ 4.72	\$ 4.72	100%	FALSE
WUSA Government Advocacy	\$ 7.68	\$ 8.17	\$ 8.17	\$ 7.68	\$ 8.17	\$ 8.17	100%	FALSE
WUSA Capital Program Fund	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	0%	FALSE
Orientation Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3.0%	FALSE
Heath Fund	\$ -	\$ 66.02	\$ 132.03	\$ 105.71	\$ 123.94	\$ 123.94	3.0%	TRUE
Dental Fund	\$ -	\$ 63.29	\$ 123.70	\$ 115.98	\$ 118.65	\$ 118.65	3.0%	TRUE
Upass Fund	\$ -	\$ -	\$ 110.78	\$ -	\$ -	\$ 110.78	3.0%	TRUE
SRP Premiums	\$ 4.95	\$ 4.98	\$ 4.98	\$ 4.95	\$ 4.98	\$ 4.98	3.0%	FALSE
Legal Service	\$ -	\$ 9.61	\$ 19.24	\$ 17.94	\$ 18.03	\$ 18.03	3.0%	FALSE
Enterprise, Opportunity and Innovation Endowment Fund	\$ -	\$ 5.00	\$ 5.00	\$ -	\$ 5.00	\$ 5.00	3.0%	TRUE
Student Life Endowment Fund	\$ -	\$ 25.00	\$ 25.00	\$ -	\$ 25.00	\$ 25.00	3.0%	TRUE
WUSA Student Assistant Program (Empower Me)	\$ -	\$ 1.63	\$ 3.27	\$ -	\$ 3.50	\$ 3.50	3.0%	FALSE
Total								

		82%	18%
	%	Op	Est. Reg
	Change	Enrollm	Enrollm
		ent	ent
FT	12258 -36.55%	10024	2234
PT	2662 25.39%	2177	485

FTE = FT + 0.3*PT
 1st Yrs

Spring 2019 Enrollment	
FT	19318
PT	2123

FTE = FT + 0.3*PT
 1st Yrs

Adjusted Estimates / Actuals

Projected Regular Enrollment						
	F19	W20	S20	F20	W21	
FT	10,305	10,041	2,234	8,244	8,033	
PT	1,220	1,062	485	1,403	1,221	
FTE = FT + 0.3*PT	10,671	10,360	2,380	8,665	8,399	
1st Yrs	2576.25	0	0	2061	0	

Previous estimates

Projected Regular Enrollment						
	F19	W20	S20	F20	W21	
FT	-	-	2,810	9,479	9,243	
PT	-	-	1,435	1,076	922	
FTE = FT + 0.3*PT	-	-	3,241	9,802	9,520	
1st Yrs	0	0	0	2369.75	0	

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Fee	Fee Income (Regular)				
	F19 (in \$20/21)	W20 (in \$20/21)	S20	F20	W21
WUSA Corporations Act Fee	\$ 262,293.18	\$ 254,638.97	\$ 57,228.55	\$ 212,983.24	\$ 206,452.09
WUSA Academic Support	\$ 66,800.46	\$ 64,851.10	\$ 12,302.35	\$ 54,242.27	\$ 52,578.93
WUSA Health and Safety Fee	\$ 261,759.63	\$ 254,120.99	\$ 47,400.94	\$ 212,550.00	\$ 206,032.13
Student Life Centre Facilities	\$ 51,114.09	\$ 49,622.48	\$ 10,205.60	\$ 41,504.87	\$ 40,232.12
WUSA Events	\$ 56,529.37	\$ 51,078.69	\$ -	\$ 36,364.37	\$ 35,249.26
WUSA Community-Building Services	\$ 36,118.88	\$ 32,101.11	\$ 4,141.38	\$ 21,180.61	\$ 20,531.11
WUSA Clubs Funding	\$ 31,631.87	\$ 28,531.54	\$ -	\$ 20,221.97	\$ 19,601.86
WUSA University Advocacy	\$ 38,533.42	\$ 34,472.00	\$ 6,331.52	\$ 24,178.21	\$ 23,436.78
WUSA Government Advocacy	\$ 65,340.63	\$ 58,327.94	\$ 11,235.73	\$ 41,223.34	\$ 39,959.22
WUSA Capital Program Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Orientation Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Heath Fund	\$ 20,254.62	\$ 38,448.82	\$ -	\$ 15,647.94	\$ 29,813.09
Dental Fund	\$ 19,417.07	\$ 36,023.02	\$ -	\$ 15,000.88	\$ 27,932.13
Upass Fund	\$ -	\$ 31,573.39	\$ -	\$ -	\$ 12,240.95
SRP Premiums	\$ 1,215.84	\$ 1,099.06	\$ 220.21	\$ 765.32	\$ 741.85
Legal Service	\$ 2,412.45	\$ 4,406.22	\$ -	\$ 1,705.34	\$ 3,309.54
Enterprise, Opportunity and Innovation Endowment Fund	\$ -	\$ -	\$ -	\$ 494.64	\$ 481.97
Student Life Endowment Fund	\$ -	\$ -	\$ -	\$ 2,473.20	\$ 2,409.84
WUSA Student Assistant Program (Empower Me)	\$ -	\$ -	\$ -	\$ 423.71	\$ 823.96
Total	\$ 913,421.52	\$ 939,295.32	\$ 149,066.28	\$ 700,959.92	\$ 721,826.83
				<i>*projected</i>	\$ 1,571,853.02

Fee	Fee Income (Co-Op)				
	F19 (in \$20/21)	W20 (in \$20/21)	S20	F20	W21
WUSA Corporations Act Fee	\$ 566,782.85	\$ 543,208.17	\$ 262,441.51	\$ 453,785.02	\$ 435,010.45
WUSA Academic Support	\$ 119,213.48	\$ 114,254.93	\$ 55,200.27	\$ 115,569.33	\$ 110,787.85
WUSA Health and Safety Fee	\$ 459,329.30	\$ 440,224.03	\$ 212,686.53	\$ 452,861.94	\$ 434,125.56
Student Life Centre Facilities	\$ 98,921.82	\$ 94,807.28	\$ 45,792.20	\$ 88,430.85	\$ 84,772.17
WUSA Events	\$ -	\$ -	\$ -	\$ 77,478.43	\$ 74,272.90
WUSA Community-Building Services	\$ 51,852.84	\$ 45,495.67	\$ 18,582.23	\$ 45,127.71	\$ 43,260.63
WUSA Clubs Funding	\$ -	\$ -	\$ -	\$ 43,085.21	\$ 41,302.63
WUSA University Advocacy	\$ 75,151.02	\$ 66,370.56	\$ 28,409.31	\$ 51,514.42	\$ 49,383.10
WUSA Government Advocacy	\$ 132,724.82	\$ 116,965.36	\$ 50,414.38	\$ 87,831.01	\$ 84,197.15
WUSA Capital Program Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Orientation Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Heath Fund	\$ 70,080.05	\$ 65,670.13	\$ 23,302.86	\$ 65,613.58	\$ 61,452.29
Dental Fund	\$ 76,888.51	\$ 72,050.16	\$ 25,566.79	\$ 62,813.06	\$ 58,829.39
Upass Fund	\$ -	\$ -	\$ -	\$ -	\$ 26,878.64
SRP Premiums	\$ 2,611.46	\$ 2,330.45	\$ 988.09	\$ 1,630.60	\$ 1,563.14
Legal Service	\$ 9,731.65	\$ 8,764.45	\$ 4,044.96	\$ 6,816.93	\$ 6,534.89
Enterprise, Opportunity and Innovation Endowment Fund	\$ -	\$ -	\$ -	\$ 1,104.82	\$ 1,058.30
Student Life Endowment Fund	\$ -	\$ -	\$ -	\$ 5,524.08	\$ 5,291.52
WUSA Student Assistant Program (Empower Me)	\$ -	\$ -	\$ -	\$ 1,938.46	\$ 1,858.26
Total	\$ 1,663,287.82	\$ 1,570,141.19	\$ 727,429.14	\$ 1,561,125.47	\$ 1,520,578.89
				<i>*projected</i>	\$ 3,809,133.50
				Total Revenue:	\$ 5,380,986.52

Assessment of Trends in Financial Position

This will be performed following the results of the Audit.

Status Report on Prior Committee Recommendations

This appendix outlines the recommendations from the prior report that were met, exceeded, or are in progress, or could not be completed and why. Of the 17 recommendations enumerated:

- Seventeen (17) have been completed (56.67%),
- Six (6) are substantially underway to completion (20%),
- Three (3) have only marginally been undertaken (10%),
- Four (4) have had no action or less than marginal action (13.33%), and

Adjusting for the rescinded recommendation, the Committee is pleased to report that 76.67% of recommendations are substantially underway to completion or already completed.

Key code — **Red** = Incomplete/No Action Taken; **Orange** = In Progress, moderate action taken; **Yellow** = In Progress, substantial action taken; **Green** = Completed (potentially recommendation for continued review).

Budget / Portfolio	FY2019 Recommendations	Actions Taken	Status
General Operations	Action be taken by the Executive, with consultation of stakeholders, to either:		Completed. Will continue Year over Year.
General Operations	<ul style="list-style-type: none"> • Reduce expenditures / redundancy in the budget to maintain current expense levels without incrementing the dues paid by members; or 	Impact of this undertaking can be seen in increased surplus earned in the FY2020.	
General Operations	<ul style="list-style-type: none"> • Increase the dues paid by members sufficiently to account for disparity in inflation-adjusted derivatives. 		
General Operations	Council and Board to develop an internally restricted capital maintenance, improvement, expansion fund supported by a dedicated capital fee for student spaces.	Fee has been levied from Spring 2020 onward.	Completed

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<p>General Operations</p>	<p>Multi-year budget models should be investigated which plan for three to five years of budget.</p>	<p>Decided against after review.</p>	<p>Completed</p>
<p>General Operations</p>	<p>Total Operating Levy be incremented for those staff salary increases that WUSA is obligated to pay in accordance with the UWSA Memorandum of Understanding as implemented by the Board of Governors.</p>		<p>Completed</p>
<p>General Operations</p>	<p>Students' Council develop a policy on out-of-budget expenditure and budget amendment via the Budget & Appropriations Committee.</p>	<p>Policy items consolidated into BAC Policy.</p>	<p>Completed</p>
<p>General Operations</p>	<p>A fee opt-out rate fluctuation reserve be created by the end of the Fiscal Year at 5-10% of premium to be held as part of a separate account, with respect to the General Operating Fund, to offset future adverse fluctuations in fees assessment income based on termly changes in campus population, enrollment rates, and opt-out rates.</p>		<p>In Progress. Substantial corrective action taken.</p>

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<p>General Operations</p>	<p>Analysis of fee assessment and payment rates on an ongoing basis, to determine optimal fee levels to maximize the capacity to deliver the highest quality service levels, at the minimum cost to students</p>	<p>Performed in the assessment of fee schedule for FY2021.</p>	<p>Completed. Will continue Year over Year.</p>
<p>Student Life</p>	<p>The Student Life portfolio is one of the largest budgets and grows with student demand for services. Council should gather use metrics (or other key performance indicators) to better inform future appropriations for services based on need. The Campus Life Advisory Committee should assess and review the continued need for some services which could potentially be off-loaded or should broach cost-sharing arrangements with the University</p>	<p>The VPSL and CLAC are in the process of conducting a review of services.</p>	<p>In Progress. Substantial corrective action taken.</p>
<p>Student Life</p>	<p>An audit be undertaken by the VPSL and the Campus Life Advisory Committee over the next year to allow for a more detailed analysis of exactly what changes can be made to streamline costs without sacrificing the quality of the services provided.</p>		
<p>Student Life</p>	<p>Conducting an internal review of Part-Time wages, honoraria, and volunteer appreciation as compensation or appreciation mechanisms, respectively.</p>	<p>A review of PT Wages at an Associate Vice President level has been conducted. Further analysis of honoraria and volunteer appreciation required.</p>	<p>In Progress. Further Action Required.</p>

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<p>Student Life</p>	<p>A mass survey of students should be conducted to determine interests, in order to gauge what events, resourcing needs, and services students make use of, see value in, and seek.</p>		<p>Incomplete. No Action Taken</p>
<p>Student Life</p>	<p>The Campus Life Department should perform a strategic review exercise to plan the future of the department's operating mechanisms for both compulsory and optional fee buckets</p>		<p>Incomplete. No Action Taken</p>
<p>Student Life</p>	<p>The Student Life portfolio should invest greater resources, staff time, and funds to actively seek sponsorships, strategic partnerships, and in-kind donations with the expectation of reduced funding in the future due to opt-outs.</p>	<p>The Campus Life Department has acted on this recommendation over the FY2020 year and should continue to do so moving forward.</p>	<p>In Progress. Substantial action taken.</p>
<p>Student Life</p>	<p>Campus Life Department specific (i.e. per service or division) contingency plans should be developed and presented to the Vice Presidents Student Life and Operations & Finance as fallback options in the event that a review by the MTCU - or reclassification by the University - determines that those services or divisions be considered optional rather than compulsory. Such planning should include transition methodology, scale-back of expenditures, and alternative revenue considerations.</p>		<p>Incomplete. No Action Taken</p>

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<p>Student Life</p>	<p>Explore opportunities for developing and marketing supports for students on work-terms away from campus (or outside of the Region of Waterloo) is encouraged.</p>		<p>Incomplete. No Action Taken</p>
<p>Education & Advocacy</p>	<p>Board of Directors and Students' Council recognize the value of advocacy and stakeholder relations as comparable to the provision of services in the attainment of long-term goals and in the long-term planning process, respectively.</p>	<p>The Board approved earmarked fee increased based on the FY2019 budget report's recommendations.</p> <p>The Committee increased funding to the portfolio.</p> <p>The Officers of Council applied for Advocacy & Governance funding from the Student Life Endowment Fund.</p>	<p>Completed.</p>
<p>Education & Advocacy</p>	<p>That Education & Advocacy specific contingency plans be developed and presented to the VPs Education and Operations & Finance as fallback options in the event that a review by the MTCU - or reclassification by the University - determines that those services, commissions, or initiatives be considered optional rather than compulsory.</p>		<p>Completed.</p>
<p>Education & Advocacy</p>	<p>The Office of the Vice President, Education should increase funding for in-house advocacy efforts with support of student staff and volunteers</p>	<p>The Office of the VP Education has hired a number of student staff as Associate Vice Presidents for advocacy.</p>	<p>Completed.</p>

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<p>Education & Advocacy</p>	<p>Ensure that advocacy efforts and successful outcomes of advocacy and their impacts on students are well communicated and marketed.</p>	<p>The VP Education has worked closely with WUSA Communications and Marketing staff to communicate advocacy wins.</p>	<p>Completed.</p>
<p>Education & Advocacy</p>	<p>A departmental strategy plan be developed specific to each commission to guide the budget development process, particularly as the Committee moves toward a multi-year budget model</p>		<p>Completed.</p>
<p>Education & Advocacy</p>	<p>Budget growth for this department be allowed to float with undergraduate enrollment to maintain current service levels and prevent departmental contraction (viz. the Education Portfolio's allocation of budget shall automatically scale with enrollment figures to prevent further increases in the percent of departmental expenditure distributed to OUSA)</p>		<p>Completed</p>
<p>Governance</p>	<p>Continuation of the direction for investment in and support of governance, transition, and training for Councillors and Directors</p>	<p>Discussion around improved transition processes being discussed at the executive level.</p>	<p>In Progress. Moderate Action Taken</p>
<p>Operations & Finance</p>	<p>Greater administrative, financial, and secretarial support be provided to the Operations & Finance portfolio for amount being requested of the portfolio's departments.</p>	<p>Drafting of Job Descriptions underway.</p>	<p>In Progress. Moderate Action Taken</p>

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<p>Operations & Finance</p>	<p>Consider reclassification of centralized salary costings and overhead departments to their respective portfolios, rather than their current location under the Operations & Finance portfolio.</p>	<p>Decided against after review.</p>	<p>Completed.</p>
<p>Operations & Finance</p>	<p>Consolidation of the "Student Services Fee - SLC" (set by SSAC) and "SCL Facilities Fee" (set by WUSA) should be undertaken,</p>		<p>Completed.</p>
<p>Operations & Finance</p>	<p>A review of necessity for telephone lines and cellphone support should be immediately undertaken and budgets amended as required to reduce unnecessary expenses.</p>		<p>Completed.</p>
<p>Operations & Finance</p>	<p>Staff benefits packages should be immediately reviewed by the Executive Committee to ensure their provisions are sensible under the Student Choice Initiative</p>		<p>In Progress. Moderate Action Taken</p>
<p>Operations & Finance</p>	<p>A business unit within Campus Bubble/Wasabi space should be opened with a new competitive concept in the SLC/PAC Expanded food court to generate revenue to better support salary costs for the Maker's Kitchen</p>	<p>RFP for Architechtural designs for the Campus Bubble/Wasabi Space underway in collaboration with Plant Ops.</p>	<p>In Progress. Substantial action taken.</p>
<p>Operations & Finance</p>	<p>The Marketing & Communications Department refocus efforts to better communicate and promote advocacy in all facets of the organization's activities.</p>		<p>Completed. Will continue Year over Year.</p>

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<p>Operations & Finance</p>	<p>A review of Part-Time Staff compensation should be conducted that examines parity between departments and portfolios in terms of compensation and benefits.</p>	<p>Changes to PT wages made in FY2020. Further analysis and implementation necessary with the reopening of certain Commercial Operations.</p>	<p>In Progress. Substantial action taken.</p>
<p>Operations & Finance</p>	<p>The 2.5% administrative overhead on administered funds be recalculated to include advocacy costs reflecting the true costs of administered programs.</p>		<p>Completed. Will continue Year over Year.</p>