

TRENT CENTRAL STUDENT ASSOCIATION
2013-2014 BUDGET



SECOND DRAFT
RELEASED MARCH 25, 2014

**SEPTEMBER 1, 2013 - AUGUST 31, 2014
BUDGET FOR THE TRENT CENTRAL STUDENT ASSOCIATION**

OPERATIONS BUDGET - EXPENSES AND REVENUE

Feb '14

	APRIL '12- MAY '13 1ST DRAFT BUDGET	MAY-AUGUST 2013 BUDGET	2012-2013 ACTUALS	2013-2014 FIRST DRAFT	2013-2014 SECOND DRAFT	2013-2014 YTD ACTUALS
EXPENSES						
3 BANK CHARGES	1,500.00	1,000.00	2,376.35	2,500.00	2,500.00	1,054.50
HONORARIA	52,932.94	24,872.40	61,938.10	62,780.00	63,480.00	24,254.07
5 President	20,161.18	8,290.80	24,695.10	25,065.00	25,065.00	10,593.80
7 Vice Presidents	30,771.76	16,581.60	34,793.00	35,315.00	35,315.00	12,502.00
9 Chief Electoral Officers	1,000.00	0.00	1,250.00	1,200.00	1,900.00	1,158.27
11 Board Chair	1,000.00	0.00	1,200.00	1,200.00	1,200.00	0.00
LEGAL, ACCT., PROF FEES	12,500.00	9,750.00	7,395.85	12,500.00	13,000.00	5,085.00
13 Bookkeeper	5,000.00	6,500.00	7,395.85	5,000.00	5,500.00	5,085.00
15 Legal Fees	5,000.00	2,000.00	0.00	5,000.00	5,000.00	0.00
17 Auditors	2,500.00	1,250.00	0.00	2,500.00	2,500.00	0.00
19 LIABILITY INSURANCE	10,187.91	5,093.96	10,187.50	10,187.50	10,210.32	10,210.32
OFFICE EXPENSES	8,900.00	3,348.55	6,752.95	8,700.00	9,700.00	4,359.89
23 Office Equipment/supplies/maintenance	4,000.00	1,630.00	3,541.49	4,000.00	4,000.00	1,030.58
24 Payroll Processing			888.00	1,000.00	1,000.00	246.34
25 Postage and Courier	300.00	18.55	102.46	100.00	100.00	17.86
27 Professional Expenses	4,000.00	1,500.00	1,711.00	3,000.00	4,000.00	2,838.81
29 Water Bottles	600.00	200.00	510.00	600.00	600.00	226.30
WAGES	146,863.02	45,886.05	134,379.04	136,047.03	133,558.28	62,190.38
33 Payroll Employer contributions	33,500.00	4,596.66	6,489.90	6,600.00	8,000.00	4,142.26
35 Operations Manager/Benefits Admin	47,905.78	22,146.39	63,453.22	64,405.00	64,405.00	29,528.52
37 Front Desk Reception	14,077.00	0.00	14,010.22	20,000.00	20,000.00	13,857.82
39 Operations Assistant (summer)	5,995.62	6,010.20	5,662.72	6,000.00	6,000.00	0.00
41 Operations Assistant (fall)	3,519.20	0.00	5,256.20	0.00	0.00	0.00
43 Sponsorship and Advertising (summer)	5,995.62	6,026.40	5,545.08	6,000.00	6,000.00	0.00
45 Sponsorship and Advertising (fall)	3,415.00	0.00	4,199.80	4,000.00	4,000.00	2,448.60
47 Communications Coordinator	15,890.00	7,106.40	17,583.28	17,847.03	20,530.00	9,475.20
51 Graphics Design (summer)	1,707.20	0.00	0.00	0.00	0.00	0.00
53 Board Secretary	3,100.00	0.00	2,745.60	0.00	0.00	0.00
55 Advocacy Coordinator	3,519.20	0.00	1,944.80	0.00	0.00	0.00
57 Clubs and Campaigns Coordinator	3,519.20	0.00	2,469.14	4,000.00	4,000.00	2,114.70
59 Benefits Assistant	3,519.20	0.00	2,628.12	4,000.00	0.00	0.00
61 Reporter	1,200.00	0.00	2,390.96	3,195.00	623.28	623.28
EMPLOYEE/EXECUTIVE BENEFITS	5,285.00	1,866.18	6,907.53	7,809.64	6,842.40	2,220.40
64 President (benefits, transit, athletics, fee)	890.00	0.00		293.00	0.00	0.00
65 Staff development fund	0.00	250.00		500.00	0.00	0.00
67 Staff benefits (Communications)	0.00	416.18	564.64	716.64	542.40	542.40
68 VP (athletics)	0.00	0.00	0.00	0.00	0.00	0.00
69 Ops Manager Benefits (pension, ac, credit, benefits)	4,395.00	1,200.00	6,342.89	6,300.00	6,300.00	1,678.00
71 WEBSITE	2,000.00	1,200.00	845.35	1,200.00	1,200.00	712.50
73 TRANSFER TO TRENT FOR FEE COLLECTION	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
75 TRANSFER TO CONTINGENCY (5% OF FEES)	8,258.54	0.00	8,056.15	9,033.00	9,040.00	9,040.00
TOTAL OPERATING EXPENSES	249,427.41	93,017.14	239,838.82	251,757.17	250,531.00	120,127.06
REVENUE	APRIL '12- MAY '13 BUDGET	MAY-AUGUST 2013 BUDGET	2012-2013 ACTUALS	2013-2014 FIRST DRAFT	2013-2014 SECOND DRAFT	2013-2014 YTD ACTUALS
GRANTS	11,188.00	3,075.00	10,075.00	10,075.00	10,075.00	7,000.00
77 TIP Job Subsidy	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
79 Canada Summer Jobs Subsidy	3,588.00	3,075.00	3,075.00	3,075.00	3,075.00	0.00
81 TWSP	6,600.00	0.00	6,000.00	6,000.00	6,000.00	6,000.00
83 *MEMBERSHIP LEVY (+ services)	166,920.00	61,768.98	161,123.11	186,613.55	180,799.94	180,799.94
REVENUE/TRANSFERS FROM OTHER BUDGETS	120,813.53	39,929.05	142,738.15	126,435.00	129,301.61	129,301.61
85 Benefits	76,719.28		76,719.28	62,303.00	64,283.14	64,283.14
87 Clubs & Groups	4,165.20		1,796.92	1,800.00	1,750.95	1,750.95
89 Transit	39,929.05	39,929.05	64,221.95	62,332.00	63,267.52	63,267.52
TOTAL REVENUE	298,921.53	104,773.03	313,936.26	323,123.55	320,176.55	317,101.55
REVENUE LESS EXPENSES	49,494.12	11,755.89	74,097.44	71,366.38	69,645.55	196,974.49

DISCRETIONARY BUDGET

	APRIL '12- MAY '13 BUDGET	MAY-AUGUST 2013 BUDGET	2012-2013 ACTUALS	2013-2014 FIRST DRAFT	2013-2014 SECOND DRAFT	2013-2014 YTD ACTUALS
REVENUE						
ADVERTISING AND SPONSORSHIP	25,350.00	23,250.00	15,750.00	15,000.00	15,000.00	0.00
91 Handbook Advertisements	10,900.00	14,500.00	11,800.00	12,000.00	12,000.00	0.00
97 ISW Bags		2,400.00	1,000.00	0.00	0.00	0.00
99 ISW T-shirts		600.00	500.00	0.00	0.00	0.00
101 Website Advertising	3,500.00	3,750.00	2,450.00	3,000.00	3,000.00	0.00
103 Travel Mug Advertising		2,000.00		0.00	0.00	0.00
105 Other Partnerships	10,950.00			0.00	0.00	0.00
INTEREST AND INVESTMENTS	6,490.00		9,613.86	6,000.00	6,000.00	5,584.77
FEES	17,817.80	0.00	18,224.56	0.00	0.00	0.00
111 SERVICES LEVY	17,817.80		18,224.56	0.00	0.00	0.00
OFFICE REVENUE	9,930.00	3,570.00	6,778.12	6,520.00	6,520.00	4,158.14
113 GO Transit Commission	2,800.00	785.00	2,188.54	2,000.00	2,000.00	913.12
115 Bus Pass Sales (see transit)	1,500.00	1,285.00	0.00	0.00	0.00	0.00
117 Consignment Books Commission	5,250.00	1,410.00	4,389.08	4,400.00	4,400.00	3,245.02
119 Discounted Book Sales	50.00	55.00	137.00	60.00	60.00	0.00
121 Misc. (faxes, ISIC, cashback charges etc.)	330.00	35.00	63.50	60.00	60.00	0.00
VENDORS	11,215.50	5,000.00	16,465.50	16,415.50	16,415.50	9,140.50
123 Imaginus Poster Sale	4,915.50	0.00	4,915.50	4,915.50	4,915.50	4,915.50
125 Vendor Program	2,800.00	1,000.00	6,000.00	6,000.00	6,000.00	4,225.00
127 Vendor Day	3,500.00	4,000.00	5,550.00	5,500.00	5,500.00	0.00
129 ATM REVENUE	18,000.00	6,500.00	21,113.16	21,000.00	21,000.00	8,828.25
TOTAL REVENUE	88,803.30	38,320.00	87,945.20	64,935.50	64,935.50	27,711.66
PLUS FUND FROM OPS BALANCE	49,494.12	11,755.89	74,097.44	71,366.38	69,645.55	196,974.49
TOTAL AVAILABLE DISCRETIONARY REVENUE	138,297.42	50,075.89	162,042.64	136,301.88	134,581.05	224,686.15

DISCRETIONARY BUDGET

	APRIL '12- MAY '13 BUDGET	MAY-AUGUST 2013 BUDGET	2012-2013 ACTUALS	2013-2014 FIRST DRAFT	2013-2014 SECOND DRAFT	2013-2014 YTD ACTUALS
EXPENSES (COMMUNITY)						
BOARD OF DIRECTORS	15,500.00	1,550.00	8,683.39	13,500.00	13,483.85	6,254.90
131 Awards and Gifts	1,000.00	0.00	306.82	500.00	500.00	0.00
133 Board Meetings	2,000.00	200.00	580.59	1,000.00	1,000.00	389.46
135 Board Retreat	5,000.00	0.00	4,818.95	6,000.00	4,483.85	4,483.85
137 Exec Retreat	2,500.00	700.00	876.75	1,500.00	1,500.00	0.00
139 Discretionary	1,000.00	150.00	138.63	500.00	500.00	0.00
141 Presidents discretionary	1,000.00	300.00	423.48	1,000.00	1,000.00	182.35
143 Operations Manager discretionary	1,000.00	0.00	0.00	1,000.00	1,000.00	706.31
145 VP discretionary	1,000.00	200.00	509.75	1,000.00	1,000.00	0.00
147 Elections	1,000.00	0.00	1,028.42	1,000.00	2,500.00	492.93
FUNDING	28,200.00	0.00	13,701.84	19,500.00	17,500.00	4,602.51
149 Academic Development Fund	2,000.00	0.00	2,101.00	2,500.00	2,500.00	0.00
151 Personal Development Fund	6,000.00	0.00	1,337.00	3,000.00	3,000.00	615.56
153 Supplementary Levy Fund	8,000.00	0.00	4,950.00	6,000.00	4,000.00	845.00
155 Partnership, Sponsorship and Event Fund	12,200.00	0.00	5,313.84	8,000.00	8,000.00	3,141.95
157 PRINT ADVERTISING & PUBLICATIONS	6,000.00	800.00	4,136.41	6,000.00	6,000.00	674.79
159 ACCESSIBILITY	5,000.00	1,200.00	2,500.00	5,000.00	5,000.00	2,500.00
161 OFFICE APPRECIATION	1,500.00	900.00	2,390.74	2,500.00	2,500.00	730.68
162 EXAM CARE PACKS	1,500.00		0.00	1,500.00	4,000.00	995.90
165 WHITEBOARD CALENDAR	2,100.00	2,025.53	2,305.20	0.00	0.00	0.00
167 MEMBER HANDBOOK	14,000.00	12,000.00	11,319.21	12,000.00	12,000.00	0.00
169 STUDENT AWARD OF EXCELLENCE	1,000.00	335.00	332.21	335.00	360.00	58.93
COLLEGE FUNDING	8,000.00	0.00	1,771.41	8,000.00	8,000.00	0.00
171 Champlain	2,000.00	0.00	500.71	2,000.00	2,000.00	0.00
173 Gzowski	2,000.00	0.00	500.00	2,000.00	2,000.00	0.00
175 Lady Eaton	2,000.00	0.00	669.00	2,000.00	2,000.00	0.00
177 Otonabee	2,000.00	0.00	101.70	2,000.00	2,000.00	0.00
TOTAL COMMUNITY	82,800.00	18,810.53	47,140.41	68,335.00	68,843.85	15,817.71
PERCENT USED OF DISCRETIONARY AVAILABLE	59.87%	37.56%	29.09%	50.14%	51.15%	7.04%

VICE PRESIDENT UNIVERSITY AND COLLEGES

EXPENSES		APRIL '12- MAY '13	MAY-AUGUST 2013	2012-2013	2013-2014	2013-2014	2013-2014
I.S.W. / WELCOME BACK WEEK		BUDGET	BUDGET	ACTUALS	FIRST DRAFT	SECOND DRAFT	YTD ACTUALS
		9,200.00	3,800.00	9,785.12	11,800.00	11,000.00	0.00
215	Great Race	500.00	0.00	19.34	100.00	100.00	0.00
217	Gifts (bags pens and mugs)	4,000.00	3,600.00	3,808.10	4,000.00	4,000.00	0.00
219	ISW BBQ			3,480.40	3,500.00	3,500.00	0.00
220	Staff Appreciation	1,800.00			1,000.00	500.00	0.00
221	Food	1,000.00	0.00	766.86	1,000.00	1,000.00	0.00
222	T-SHIRTS	600.00	200.00		500.00	300.00	0.00
223	Piggy BBQ			260.00	300.00	200.00	0.00
224	Carnival			1,000.00	1,000.00	0.00	0.00
225	ISW misc.	1,800.00		469.76	500.00	1,500.00	0.00
	SUMMER EVENTS	700.00	250.00	457.33	1,000.00	1,000.00	0.00
227	BBQ at Zoo	600.00	250.00	457.33	500.00	500.00	0.00
233	Misc.	100.00			500.00	500.00	0.00
	FROST WEEK	7,600.00	0.00	3,796.30	7,200.00	2,125.76	2,125.76
235	Formal	3,300.00		3,796.30	3,500.00	0.00	0.00
	Hockey game @ The Ceilie				0.00	1,008.61	1,008.61
	Milk Run				0.00	519.80	519.80
239	Misc/TBD	3,300.00			3,200.00	202.00	202.00
253	Bus for hockey game	1,000.00			500.00	395.35	395.35
255	MISC.		200.00		200.00	200.00	37.50
	TOTAL VPUC EXPENSES	17,500.00	4,250.00	14,038.75	20,200.00	14,325.76	2,163.26

EVENTS

INTROFEST		13,000.00	10,000.00	17,768.74	18,000.00	18,000.00	0.00
257	Venue			0.00			
259	Entertainment	13,000.00	10,000.00	9,397.90	18,000.00	18,000.00	0.00
261	Insurance			0.00			
263	Fencing			1,478.04			
265	Sound			5,311.00			
267	Rider			1,073.30			
269	DJ/Band/Bottle Service			0.00			
271	ISW Banner			0.00			
273	Breach of Contract			0.00			
275	Buses			508.50			
	DIONYSUS	20,644.30	0.00	15,762.07	17,900.00	20,550.00	0.00
277	Entertainment	500.00			500.00	500.00	0.00
279	Security	800.00		1,461.90	1,500.00	1,500.00	0.00
281	Beer and Staff	10,500.00		5,972.76	6,000.00	6,000.00	0.00
282	Food				3,500.00	6,000.00	0.00
283	T-Shirts	4,000.00		4,010.37	2,000.00	2,000.00	0.00
284	Tickets					150.00	0.00
285	Tables	0.00		178.54	200.00	200.00	0.00
287	Johnny on the Spot	723.20		452.00	500.00	500.00	0.00
291	Fencing	1,621.10		1,186.50	1,200.00	1,200.00	0.00
293	Sound/stage	2,500.00		2,500.00	2,500.00	2,500.00	0.00
	TOTAL EVENTS	33,644.30	10,000.00	33,530.81	35,900.00	38,550.00	0.00

EVENT REVENUE							
295	ISW Levy	8,205.00		8,700.00	8,700.00	8,435.00	8,435.00
296	ISW Banner			1,000.00	0.00	0.00	0.00
297	ISW ticket sales			595.00	0.00	0.00	0.00
299	Dionysus Beer Sales	6,000.00		9,293.65	9,000.00	9,000.00	0.00
301	Dionysus Sponsorship	5,000.00			1,000.00	1,000.00	0.00
	TOTAL EVENT REVENUE	19,205.00	0.00	19,588.65	18,700.00	18,435.00	8,435.00
	REVENUE LESS EXPENSES	-1,705.00	4,250.00	-5,549.90	1,500.00	-4,109.24	-6,271.74
	PERCENT USED OF DISCRETIONARY AVAILABLE	-1.23%	8.49%	-3.42%	1.10%	-3.05%	-2.79%

TOTAL DISCRETIONARY EXPENSES	161,094.30	44,616.28	108,984.06	149,185.00	142,919.61	24,041.48
TOTAL DISCRETIONARY REVENUE	157,502.42	50,075.89	181,631.29	155,001.88	153,016.05	233,121.15
TOTAL EXPENSES LESS DISCRETIONARY REVENUE	-3,591.88	5,459.61	72,647.23	5,816.88	10,096.44	209,079.67

TRANSIT

	APRIL '12- MAY '13 BUDGET	MAY-AUGUST 2013 BUDGET	2012-2013 ACTUALS	2013-2014 FIRST DRAFT	2013-2014 SECOND DRAFT	2013-2014 YTD ACTUALS
EXPENSES						
SERVICE	1,346,584.31		1,301,581.18	1,310,000.00	1,370,420.46	640,420.46
362 Fall	644,365.14		618,742.21	620,000.00	640,420.46	640,420.46
364 Winter	644,365.14		594,836.50	600,000.00	640,000.00	0.00
366 Summer	57,854.03		88,002.47	90,000.00	90,000.00	0.00
SHELTER/STOP MAINTAINENCE	0.00		503.36	500.00	500.00	0.00
DISCRETIONARY	500.00		439.00	1,000.00	1,000.00	377.07
TRANSFERS TO TRENT	174,435.47		172,644.00	111,454.00	111,454.00	0.00
368 Bad Debt Allocation	12,913.00		12,913.00	12,913.00	12,913.00	0.00
370 Audit Allocation	1,503.00		1,503.00	1,503.00	1,503.00	0.00
372 Security	7,038.00		7,038.00	7,038.00	7,038.00	0.00
374 Card Office	30,000.00		30,000.00	30,000.00	30,000.00	0.00
376 Snow	122,981.47		121,190.00	60,000.00	60,000.00	0.00
378 BUS PASS PURCHASE	5,000.00		1,100.00	2,000.00	2,200.00	2,200.00
380 TRANSFER TO TCSA OPERATIONS	28,472.89		64,221.95	62,332.00	63,267.52	63,267.52
TOTAL EXPENSES	1,554,992.67		1,540,489.49	1,487,286.00	1,548,841.98	706,265.05

	APRIL '12- MAY '13 BUDGET	MAY-AUGUST 2013 BUDGET	2012-2013 ACTUALS	2013-2014 FIRST DRAFT	2013-2014 SECOND DRAFT	2013-2014 YTD ACTUALS
REVENUE						
382 LEVY	1,394,768.40		1,396,462.05	1,456,525.00	1,421,918.68	1,421,918.68
384 OPT-INS	125,804.16		143,499.84	144,000.00	144,000.00	0.00
386 REPLACEMENT PASSES	10,590.00		12,040.00	12,000.00	12,000.00	0.00
388 TRF FROM SNOW	60,000.00		60,000.00	0.00	0.00	0.00
390 BUS PASS SALES	6,000.00		3,770.00	3,770.00	3,770.00	0.00
TOTAL REVENUE	1,597,162.56		1,615,771.89	1,616,295.00	1,581,688.68	1,421,918.68
REVENUE LESS EXPENSES	42,169.89		75,282.40	129,009.00	32,846.70	715,653.63

	APRIL '12- MAY '13 BUDGET	MAY-AUGUST 2013 BUDGET	2012-2013 ACTUALS	2013-2014 FIRST DRAFT	2013-2014 SECOND DRAFT	2013-2014 YTD ACTUALS
392 OPERATIONS	-3,591.88	3,459.04	72,647.23	5,816.88	10,096.44	209,079.67
394 CLUBS AND GROUPS	-10,519.20	0.00	9,324.00	3,914.09	1,081.95	8,139.17
396 BENEFITS	-14,601.99	0.00	-14,939.74	-15,457.36	10,414.85	24,607.10
398 TRANSIT	42,169.89	0.00	75,282.40	129,009.00	32,846.70	715,653.63
TOTAL BALANCED ACTUALS	13,456.82	3,459.04	142,313.89	123,282.61	54,439.94	957,479.57

CUMMUNILATIVE SURPLUES			2013-2014 STARTING BALANCES	2013-2014 1ST DRAFT	2013-2014 SECOND DRAFT	2013-2014 YTD ACTUALS
	HISOTRICAL SURPLUS					
400 OPERATIONS			19,406.10	25,222.98	29,502.54	228,485.77
402 CLUBS & GROUPS			35,649.68	39,563.77	36,731.63	43,788.85
404 BENEFITS			210,502.36	195,045.00	220,917.21	235,109.46
406 TRANSIT			59,888.99	188,897.99	92,735.69	775,542.62
408 CONTINGENCY			48,359.82	57,392.82	57,392.82	57,399.82
410 GIC			322,164.00	322,164.00	322,164.00	322,164.00
TOTAL			695,970.95	828,286.56	759,443.89	1,662,490.52

APPENDIX A

NOTED CHANGES BETWEEN 2013/14 DRAFT 1 (OCTOBER 20) AND 2013/14 DRAFT 2 (MARCH 9)

LINE #	DESCRIPTION	% DIFF +/-	EXPLANATION
83	MEMBERSHIP LEVY (+SERVICES)	-3.2%	DRAFT 1 CALCULATED BASED ON MEMBERSHIP ESTIMATES.
213	CONSENT IS SEXY	-94.6%	CAMPAIGN ASSUMED BY COMMISSIONER AND REPRESENTED IN THE COMMISSIONER BUDGETS LINE 189.
235	FORMAL (FROST WEEK)	-100%	FORMAL CANCELLED DUE TO NON INTEREST.
236	HOCKEY GAME @ THE CEILIE	+100%	NEW EVENT IN LIEU OF FORMAL CANCELLATION.
239	MISC/TBD	-94%	ORIGINAL MISC # REPRESENTED IN SPECIFIED BUDGET LINES 236 AND 237.
276	DIONYSUS	+14.8%	USUAL FREE FOOD AGREEMENT NOT IN PLACE WITH OUTGOING FOOD SUPPLIER AT TRENT; NEW BUDGET LINE 282 REPRESENTED.
342	EYE WEAR CLAIMS (BENEFITS)	+100%	ERROR IN NOT PREDICTING ANY COST IN 2013/2014. NEW BENEFITS PROVIDER ASSUMES COST BUT OLD CLAIMS STILL ACCEPTED UNTIL NOVEMBER 30, 2013.
354	PROMOTIONS (BENEFITS)	+100%	SHOWN AS CHEQUES WERE WRITTEN TO COVER PROMOTION EXPENSES; BENEFITS PROVIDER SCHEDULED TO REFUND A PORTION OF EXPENSES AT YEAR END (APPROX 80%).
356	LEVY (BENEFITS)	+2.5%	DRAFT 1 CALCULATED BASED ON MEMBERSHIP ESTIMATES.
362	FALL (TRANSIT SERVICE)	+3.2%	2% INCREASE IN SERVICE COST INTRODUCED SEPTEMBER 2013.
382	LEVY (TRANSIT)	+2.4	DRAFT 1 CALCULATED BASED ON MEMBERSHIP ESTIMATES.

APPENDIX B

NOTED CHANGES BETWEEN 2012-2013 DRAFT 1 AND 2013-2014 DRAFT 1 (OCTOBER 20, 2013)

LINE #	DESCRIPTION	% DIFF +/-	EXPLANATION
3	BANK CHARGES	+67%	ADDITION OF TRANSIT ACCOUNT REFLECTED.
4	HONORARIA	+18.6%	2012-2013 DRAFT 1 REFLECTS NET INCOME (TAXES INCLUDED IN LINE 33); DRAFT 1 2013-2014 REFLECTS GROSS INCOME (TAXES NOW EXCLUDED FROM LINE 33).
33	PAYROLL EMPLOYER CONTRIBUTION	+80.3%	2012-2013 INCLUDES TAXES PAID BY EMPLOYEES; 2013-2014 TAXES (GROSS SALARIES) DISTRIBUTED PROPERLY AMONG POSITIONS. INCREASES THEREFORE INCLUDED IN LINES 4, 35, 37, AND 47.
37	FRONT DESK RECEPTION	+42%	INCREASE IN NUMBER OF POSITIONS FROM 5 TO 6 (DUTIES OF LINES 41 AND 53 ADDED).
41	OPERATIONS ASSISTANT FALL	-100%	AMALGAMATED POSITION INTO FRONT DESK.
47	COMMUNICATIONS COORDINATOR	+12.3%	IN ADDITION TO CHANGE OUTLINED IN EXPLANATION FOR LINE 31, HOURS OF WORK INCREASED PER WEEK FROM 20 TO 30. ERROR MADE IN NOT REFLECTING THE HOURS INCREASE IN DRAFT 1 2013-2014, RECTIFIED IN DRAFT 2.
51	GRAPHICS DESIGN (SUMMER)	-100%	POSITION ELIMINATED / AMALGAMATED INTO COMMUNICATIONS COORDINATOR LINE 47.
53	BOARD SECRETARY	-100%	POSITION ELIMINATED / AMALGAMATED INTO FRONT DESK LINE 37.
55	ADVOCACY COORDINATOR	-100%	POSITION ELIMINATED.
61	REPORTER	+166%	MOVED FROM HONORARIA PER ARTICLE TO STAFF POSITION.
69	OPS MANAGER BENEFITS	+43.3%	INCREASED TO REFLECT PENSION PLAN CONTRIBUTION @ 5%.
83	MEMBERSHIP LEVY	+12%	2012-2013 DID NOT INCLUDE THE SERVICES LEVY (LINE 111) WHICH WAS AMALGAMATED INTO

			MEMBERSHIP LEVY IN 2013-2014.
85	BENEFITS (TRANSFER)	-18.8%	4% TRANSFER BASED ON ENROLLMENT PREDICTIONS/BENEFITS LEVY.
87	CLUBS AND GROUPS	-56.8%	4% TRANSFER NOT WRITTEN INTO POLICY UNTIL 2013-2014. 2012-2013 TRANSFER WAS THEREFORE NOT BASED ON 4%.
89	TRANSIT	+56%	4% TRANSFER NOT ASSUMED UNTIL AFTER DRAFT 1. REFLECTED IN 2012-2013 ACTUAL.
105	OTHER PARTNERSHIPS	-100%	LOSS OF BELAIR ADVERTISING CONTRACT (7K) AS WELL AS PROJECTED PARTNERSHIPS NOT REALIZED OR BETTER ATTRIBUTED TO PROPER BUDGET LINES IN 2013-2014.
111	SERVICES LEVY	-100%	AMALGAMATED INTO LINE 83.
125	VENDOR PROGRAM	+114.3	INCREASED SALES REALIZED; IMPROVEMENTS MADE TO INTERNAL SYSTEMS FOR INVOICING AND RECEIVING PAYMENTS.
127	VENDOR DAY	+57%	INCREASED SALES REALIZED; IMPROVEMENTS MADE TO INTERNAL SYSTEMS FOR INVOICING AND RECEIVING PAYMENTS.
165	WHITEBOARD CALENDAR	-100%	EXPENSE TRANSFERRED TO LINE 213.
209	RAW DEAL (FOOD)	-100%	CAMPAIGN ENDED.
282	FOOD (DIONYSUS)	+100%	USUAL FREE FOOD AGREEMENT NOT IN PLACE WITH OUTGOING FOOD SUPPLIER AT TRENT; NEW BUDGET LINE 282 REPRESENTED.
312	DIGITAL DISPLAY SCREENS	-100%	DECISION TO NOT MOVE FORWARD WITH PROJECT.
342	EYE WEAR CLAIMS	-100%	SERVICE ASSUMED BY NEW BENEFITS PROVIDER.
344	MEMBERS SPECIAL REQUEST	-37.5%	REDUCED TO REFLECT USE.
346	COMMUNITY SPECIAL REQUEST	-62.5%	REDUCED TO REFLECT A REDUCTION IN PARTNERSHIP ACTIVITIES WITH HEALTH SERVICES RE: GARDASIL CLINICS.
358	UNCLAIMED OPT-OUT CHEQUES	-100%	CHANGE TO DIRECT DEPOSIT REFUND ONLY, AND A CHANGE TO OPTING OUT EACH YEAR, ELIMINATED UNCLAIMED CHEQUES.
376	SNOW REMOVAL	-51.2%	TRENT AGREES TO REDUCE OUR CHARGE FOR SNOW REMOVAL STARTING 2013-2014.

380	TRANSFER TO TCSA OPERATIONS	+118.9%	INCREASED TO REFLECT NEW 4% PER SERVICES BUDGET TRANSFER IMPLEMENTED POST DRAFT 1 IN 2012-2013 AS PER B.O.D.
388	TRF FROM SNOW REMOVAL	-100%	TRENT OWED THE TRANSIT BUDGET 120K FOR AN OVERCHARGE FOR TRANSFER TO SNOW REMOVAL. PAID BACK IN FULL IN 2012-2013 AND THEREFORE NOT REFLECTED AS INCOME IN 2013-2014.