CES Budget Brief (2026-27)

Note that the 2025-2026 actuals on the CES Budget 2026-27 are incomplete for March and April 2026. Please refer to the Appendix for the correct year-to-date actuals for 2025-2026.

Budget Summary:

Expected Revenues:

Total projected revenue: $119,872

Funding sources:

- **Assembly Allocation:** $71,556
- **Sustainability Action Fund (SIF):** $31,200
- **Grants – Coke Beverage Fund:** $1100
- **Grants – Other:** $13350
- **Miscellaneous & Events:** $2666

Change from 2025–26 actual revenue: 26,971 (29%)

Previous year (2025–26) actual revenue: $92,901

Expected Personnel Expenses:

Salaries: $38,231

Wages – Assistant Managers: $9,364

Wages – Supervisors: $7,283

Total waged staff: $16,647

Honourarium: $1,000

Transition Wages: $0

Total personnel expenses: $55,878

Change from 2025–26 actuals: 4,178 (8.1%)

Previous year (2025–26) personnel cost: $ 51,700

Expected Operating Expenses:

Total projected operating expenses (including GRNV + CCLST, excl. personnel): $63,994

Key allocations:

- **Grants & Bursaries Disbursed:** $33,000
- **Fundraising / Event Expenses:** $8,567
- **Special Projects:** $10,605
- **Awards & Certificates:** $3,000
- **Room Rental:** $2,986
- **GRNV – Office Supplies:** $1,800
- **SW Licensing & Support:** $1,290

- **Marketing & Digital:** $850
- **Conference Food & Beverage:** $600
- **Volunteer Appreciation:** $500
- **CCLST – Fundraising / Events:** $233
- **Advertising (GRNV + CCLST):** $50
- **Printing:** $0 (covered by MarComms)
- **Other (Miscellaneous, Operating, Office) (CES + CCLST):** $513

Net projected surplus: $0

Variances and Notable Issues

Previous Budget vs Actuals (YYYY–YY)

CES closed 2025–26 with a near break-even result, a net deficit of $85, on total revenues of $89,117 and total expenses of $89,202.

Revenue: The two income sources were the Assembly Allocation at $58,000 (65% of revenue) and the Sustainability Action Fund at $31,117 (35%), both distributed across the year. The $5,100 budgeted for Miscellaneous revenue was not realized; while $4000 was earned from a Coke Beverage Fund, it was returned due to the cancellation of Cultural Crossroads. Therefore, no grant or event revenue was actually earned.

Personnel spending: Total personnel costs were $51,700, slightly under the $53,986 budget. Salaries accounted for $38,130 and waged assistant-manager costs for $11,449, reflecting variable hours through the year. Honourarium ($1,070) and transition wages ($6) were minor, and the total includes $1,046 of staff and volunteer appreciation that is classified under operating expenses in the 2026–27 budget.

Operating expenses: Total operating expenses were $37,502 against a $40,014 budget. The largest item by far was Grants & Bursaries Disbursed at $30,889 against a budget of $30,900. $1500 was budgeted for Awards & Certificates, of which $500 was incurred due to a late disbursement of a 2024-2025 award and $1000 was due to the disbursement of a 2025-2026 award. Room Rental was the next largest actual cost ($1,016), against a budgeted amount of $800. Actual expenses under Fundraising and Event Activity ($715) were largely supplemented by Operating Expenses ($854) and Miscellaneous ($702), both of which were not budgeted for. Marketing costed $184 against a budgeted $770.

Current Budget vs Previous Actuals (2026-2027 vs 2025-2026)

The 2026–27 revenue budget of $119,872 is a $26,971 (29%) increase over 2025–26 actuals of $92,901. This is driven by a $13,556 (23%) increase in the Assembly Allocation (from $58,000 to $71,556), $9050 in expanded grant revenue (Principal's Student Initiative Funds, VPCEI Inclusive Fund, Coke Beverage Funds), $2,070 in Miscellaneous generated from deferred 2025-2026 fundraiser income and the acquisition of The Earth Centre (bank assets and projected 2026-2027 sales revenue), and $596 in event fundraising.

Personnel expenses are budgeted at $55,878, up $4,178 (8.1%) over the $51,700 actual, due to the approved restructure of the commission that saw the creation of a new supervisor position. Salaries are

essentially flat (+$101), assistant-manager wages fall by $2,085, and the new Supervisor Wages line ($7,283) is introduced.

Operating expenses (including Greenovations and Collective Closet, excluding personnel costs) are budgeted at $63,994, up $26,492 (70%) from $37,502 actuals in 2025-2026. Grants & Bursaries Disbursed, rise by $2,111 to $33,000. Budgeted grant spending is responsible for $9050 in projected expenses. Fundraising/Event Expenses rise $6,852 to $7,567, Awards & Certificates increase from $1000 to $3,000 to provide access to two new awards, and Room Rental rises $1,970 to $2,986 due in large part due to the CES's new annual $2,268 space allocation of the Resource Hub. Two programs, Greenovations ($1,840) and Collective Closet ($343), that are now fully under CES oversight, are included with their own operating budgets.

Factors Influencing Variances:

- **Expanded grant budgeting.** Revenue and Expenses increase at a parallel rate due to planned applications for two Principal's Student Initiative Funds, VPCEI Inclusive Fund, two Coke Beverage Funds. Alongside the absorption of The Earth Centre banking assets, The Earth Centre's revenue for 2025-2026, fundraising), new grant/alternative streams are responsible for 56% of total revenue increases over 2025-2026.
- **Expanded grants and awards disbursement.** Gaps in small-scale environmental awards and grants have been identified at Queen's, Kingston, and Canada to fund student environmental activism. Consequently, Grants & Bursaries Disbursed rises from $30,900 to $33,000, reflecting a more structured distribution to student environmental initiatives. Awards increased from $1000 to $3000, to permit the creation of two new Environmental Champion awards. The disbursement of three awards in total reflects the broad scope of environmentalism, with awards in the category of advocacy, stewardship/conservation, and innovation.
- **Commission personnel restructure.** Per approved commission changes, a new Supervisor Wages line ($7,283) is added alongside Assistant Manager Wages ($9,364), expanding the waged staff structure relative to 2025–26, when only assistant-manager wages were tracked.
- **New project lines (Greenovations and Collective Closet).** The approved expansion of the CES portfolio as of May 2026 saw the creation of two new project lines: GRNV at $1,840 (largely an $1,800 office-supplies allocation in May, largely aimed to be subsidized through Coke Zero funding) and CCLST at $343 (advertising and recurring event costs).
- **Commissioner Resource Hub space.** A $2268 yearly increase in room rental is due to the CES's space allocation in the new Queen's Centre Resource Hub. Correspondingly, the CES is acquiring The Earth Centre and its flagship sustainability storefront, generating revenue of $1868 and incurring order purchase expenses of $750 distributed over December to February.
- **Environmental Caucus/Coalition**. The re-initiation of the Sustainability Policy- mandated environmental caucus/coalition with a formalized governance structure resulted in total room rental space of $210 and food costs of $600.
- **Reduced emphasis on Sustainability Hub programming.** While Sustainability Hubs have been budgeted to run up to six times in previous years, low student engagement has meant that these events will be scaled down to once per semester (September and February) for $410 total. This will enable greater emphasis on quality control and a more careful selection of partner organizations.
- **Assembly allocation increase.** The $13,556 rise in the Assembly Allocation (to $71,556) provides the base for improved CES portfolio alignment with existing and new changes to policy, improved

accessibility through grants and awards, and expansion of programming, largely mediated by the CES's central role in the VPUA Resource Hub.

Employee Costs

Staffing Numbers (Current Year vs Previous Year)

Position Type	Role	Change from Previous Year
Salaried	Commissioner	Compensation roughly flat (+$101)
Waged	Assistant Managers; Supervisors (new)	Supervisor line added (+$7,283); Asst. Mgr budget reduced (-$4,166)
Honoraria	Deputies –honorarium recipients	Roughly flat (-$70)
Staff	Staff appreciation	Dedicated staff appreciation removed (-$581)
Volunteer	Volunteer Appreciation costs	Volunteer appreciation roughly flat (+$35)

Staffing Cost Comparison (Current Year vs Previous Year)

Category	Current Year Budget	Previous Year Actual	Change
Salaried Staff	$38,231	$38,130	+$101
Waged Staff	$16,647	$11,449	+ 5,198
Honorarium	$1000	$1070	-$70
Total	$1,000	$1,075	+4178

Cost Management:

Personnel costs are managed through structured salary and wage schedules. The creation of the supervisor role sought to improve capacity of the Assistant Manager to consistently meet the allotted 15 hours per work. Salaries are distributed across twelve months with reduced hours across reading weeks and end of semester breaks. Waged assistant-manager and supervisor hours begin in late August and September, in line with academic year when programming activity peaks.

Operating funds are allocated by category and month based on anticipated activity. High-spend months, such as October and January are largely raised by grant revenue/expenses and the spring Awards cycle

($3,000 in March and $1700 in April). Grants & Bursaries disbursements are budgeted evenly at $4,125/month over eight months to provide more reliable reporting over the academic year.

The two new sub-programs (GRNV and CCLST) carry defined operating budgets with limited discretionary spending, providing clear accountability for new commitments. Overall, the budget is designed to draw down the expanded resource base into CES programming to improve the commission's student engagement.