



# **AS MONEY GUIDE**

**ASWWU Business Office**

# Hi there!

Welcome to the AS Money Guide! **The mission of this guide is to achieve a common, baseline understanding of where AS money comes from, where it goes, and how it should be used.**

In addition to fulfilling the basic requirements of Washington State Laws, WWU and AS policies, we carry an ethical responsibility to remember that every penny we spend is taken from student's pockets.

With this in mind, I ask you to join me in building a sustainable, effective, and accountable future of AS funds. I hope for the AS Money Guide to serve as a launch pad in this journey.

In love and service,

**Nate Jo**

2019-2020 AS Business Director

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***INTRO TO AS MONEY***

# WWU FUND STRUCTURE

Money at WWU falls into two categories: **curricular or non-curricular**. Curricular funds come from tuition paid by students and allocations from the Washington State legislature (referred to as the **state operating budget**). Non-curricular funds come from student fees (referred to as **auxiliary enterprises**).

## Curricular

- called “state operating budget”
- comes from tuition and state allocations
- spent on administrative expenses, faculty salaries, etc.

**180 MILLION**

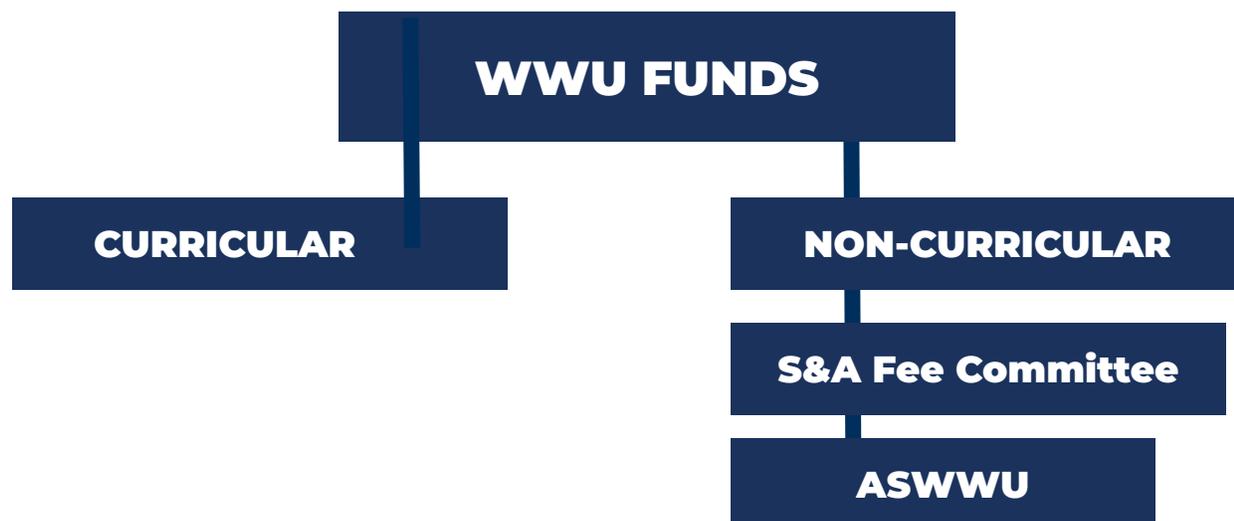
## Non-curricular

- called “auxiliary enterprises”
- comes from student fees
- spent on housing & dining, campus rec, athletics, etc.

**75 MILLION**

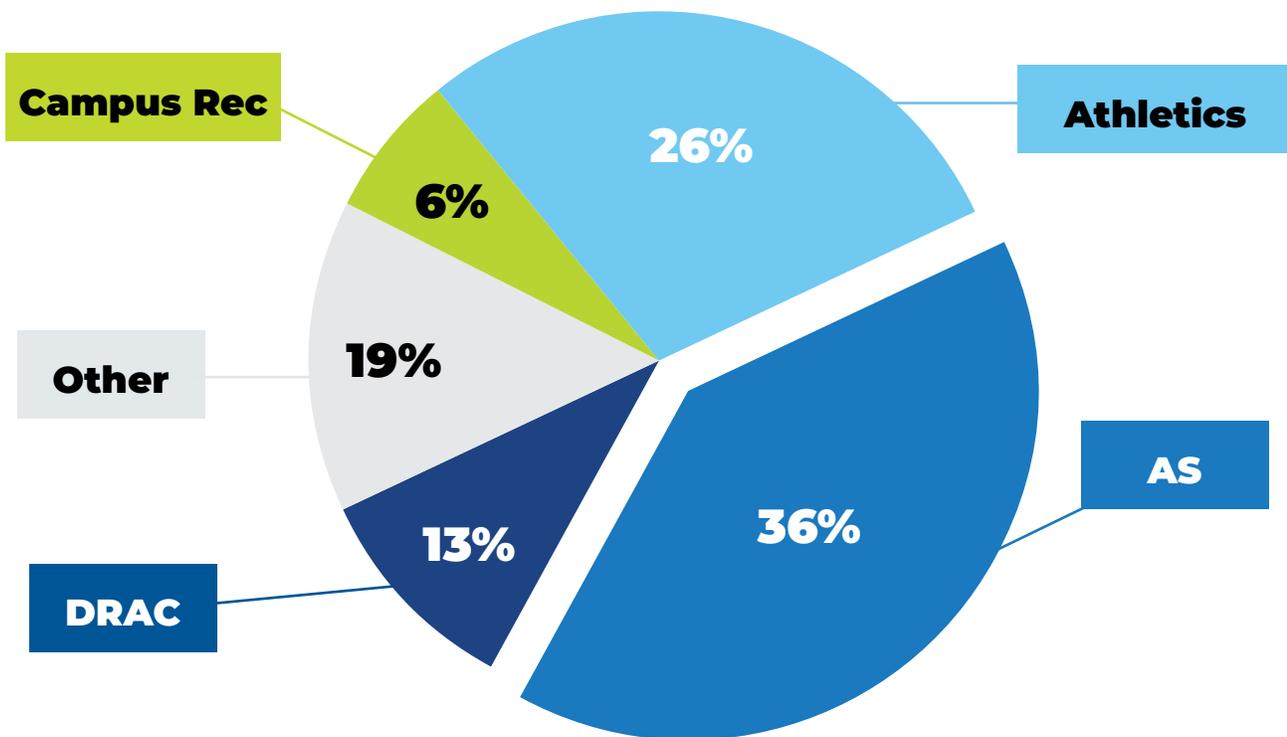
## Where does the AS fit into the WWU fund structure?

The AS receives funding from the **Services and Activities (S&A) Fee Committee** which falls under the “non-curricular” side of the WWU fund structure. Like health services, campus recreation and other departments, the AS is funded primarily through quarterly fees paid by students. Unlike the WWU state operating budget, the AS receives no funds from Washington state taxpayers.



# THE S&A FEE COMMITTEE

Every quarter, every student enrolled at WWU pays about \$230 for the **Services and Activities Fee**. The S&A Fee Committee allocates these student fees to the AS, Athletics, Campus Recreation, and Department Related Activities. Here's the breakdown (as of 2018):



The percentage allocated to each group may vary from year to year. Each group has representatives that sit on the S&A Fee Committee which decides how funds are allocated. By law, the S&A Fee can only increase up to 4% each year, meaning each group can only receive up to 4% more each year, unless the percentage allocated to each group changes.

**DRAC** refers to the **Department Related Activities Council** which funds things like student publications, theater performances, and the debate team.

The allocation to **Campus Recreation** funds a small part of the Wade King Rec Center, sports clubs, and intramural sports.

The allocation to **Athletics** funds part of varsity sports budgets.

About 19% (**other**) of S&A revenue goes to the following fixed allocations: Music Copyrights, Student Loan Fund, and Housing & Dining.



***AS BUDGET PROCESS***

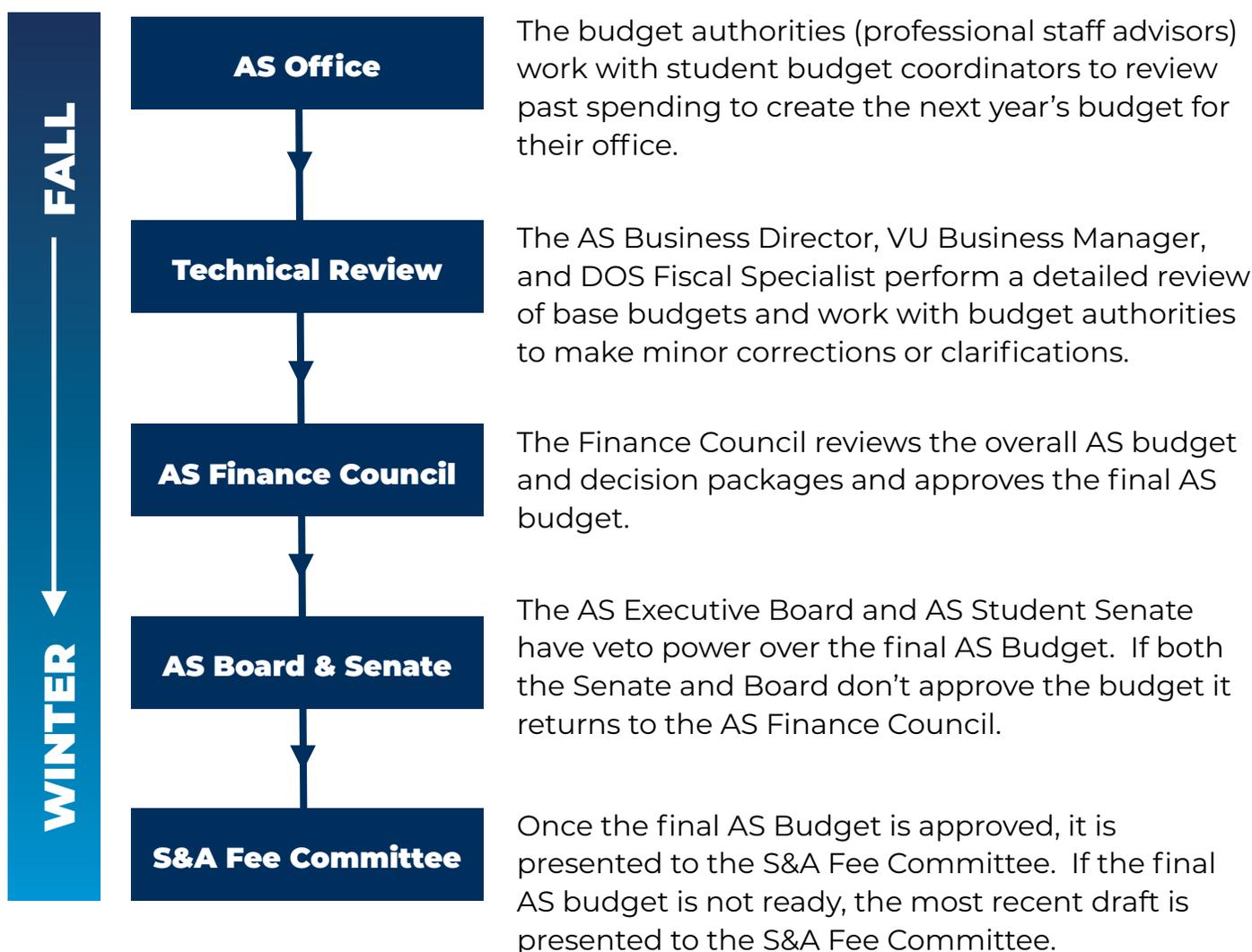
# OVERVIEW

## The AS budget process serves two primary purposes:

1. Creating a proposal to request funding from the S&A Fee Committee
2. Allocating funding to AS Offices and Programs

In order to request funds from the S&A Fee Committee, the AS compiles all of its budgets to determine the level of the final request. The budget then provides guidance on how offices should spend AS money.

## Here's a diagram illustrating how the budget process works:



# AS FINANCE COUNCIL

**The purpose of the AS Finance Council is to serve as a central body in responsibly managing AS funds.** Members of the AS Executive Board, AS Student Senate, representatives from each area of the AS, and a WWU student not affiliated with the AS sit on the AS Finance Council to ensure that multiple perspectives are included.

The AS Finance Council serves as the decision making body for most fiscal matters in the AS. However, both the AS Executive Board, and AS Student Senate have the power to override major decisions.

## MEMBERSHIP

AS Business Director  
AS President  
AS Vice President  
AS Senate Pro Tempore  
AS Student Senator  
Representative of AS Resources  
Representative of AS Central Services  
Representative of AS Activities  
Student at-Large

### **Advisors:**

VU Business Manager  
Asst. Dir. for Representation & Governance

## AUTHORITIES

- Allocating operating funds to AS Offices & Programs
- Approving the final AS budget
- Approving AS Reserves grants
- Revising AS fiscal policies

**Note:** the AS Executive Board and Student Senate have veto power over the final AS operating budget & grant proposals over \$20,000.

# BUDGETING

**In the context of the AS, what is a budget?** A budget is merely a forecasting tool. It helps us know how much money to ask for from the S&A Fee Committee and then creates a plan for how to spend the money we get from the S&A Fee Committee.

In the process of creating AS budgets, we use two types of documents: base budgets and decision packages. **Base budgets** list line items with minor adjustments (less than a total \$500 increase) to the current level of activities. **Decision packages** are justifications for increases greater than \$500 to a budget, such as for new programming.

## Base Budgets

- Basic operating budget
- Minor adjustments (<\$500)
- Changes to the cost of business

\*Do not include decision packages

## Decision Packages

- Changes over \$500
- Proposals to operationalize grants
- Rationale for new services

## Budgeting tips

- **Carefully assess past spending and past allocations**
  - Have we consistently over or under spent allocations?
  - Are these funds achieving their purpose?
  - How could we save money? Will anything require more money next year?
- **Develop metrics for assessing the effectiveness of funding**
  - What is the cost per student for each event/activity?
  - Is there a relationship between spending (food, prizes, etc.) and event engagement (attendance)?
- **Assess financial and environmental sustainability**
  - When requesting increases, keep in mind that other offices are also requesting more funding.
  - Consider long term impacts on continually increasing AS budgets.
  - Invest in reusable decorations, reduce printing, avoid disposable items (cheap plastic marketing items) to reduce spending and increase sustainability.



***SPENDING AS MONEY***

# WHERE IT GOES

The annual AS Budget is about **\$3,200,000**. At the end of a fiscal year, money remaining in annual operating budgets is moved to reserves. **Reserves** act like savings accounts for large purchases that don't occur annually and also supply funds for grant programs. Additionally, the AS holds several specific funds which may either be a part of the operating budget or an AS reserve.

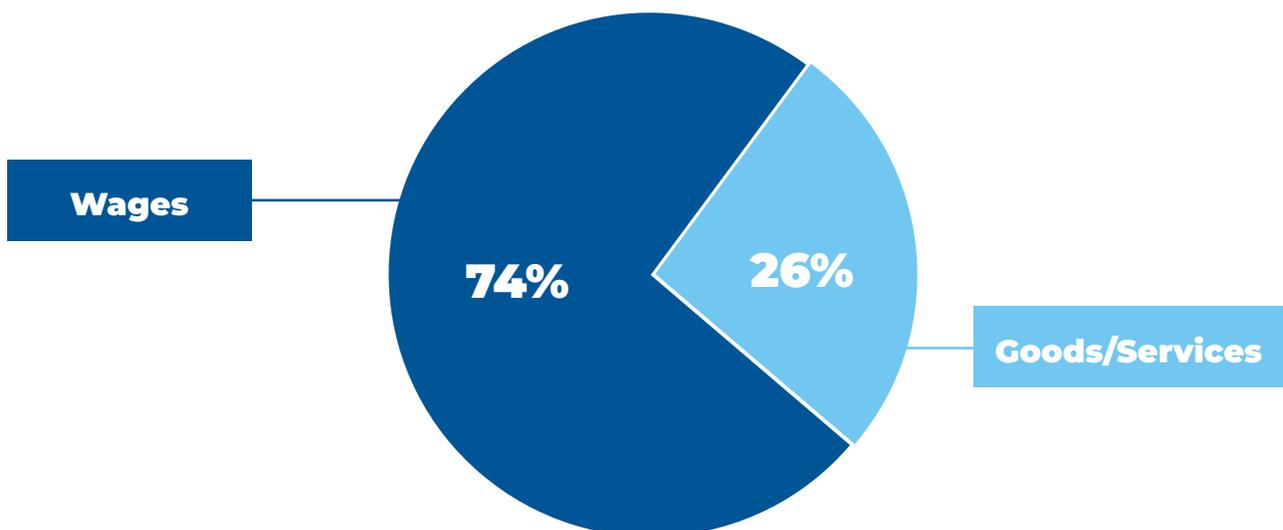
## Specific funds

- **Students Enhancement Fund:** Money for WWU students for professional and academic development.
- **AS Employee Development Fund:** Money for AS employee's professional development.
- **Activities Council:** Money for general AS club's travel, events, and operations.
- **Queer Guild Council:** Money for queer/trans focused club's travel, events, and operations.
- **ESC Budget & Programming Committee:** money for ESC club's travel, events, and operations.
- **Large Event Reserve:** money for AS offices' events with over 100 attendees.
- **AS Grants:** grant money for pilot projects or one time expenses from AS offices.

**access via the AS Unified Funding Form**

## Our spending

Of our operating budget, approximately 26% goes towards goods and services (things like food for events, travel, and office supplies). About 74% goes toward wages for student employees and professional staff.



# Spending Guidelines

**The S&A fee is collected from students specifically to provide extracurricular activities.** As such, there are regulations on how AS money can be spent. It's not possible to list every allowed and prohibited use, but these basic guidelines provide a general framework.

## Basic Principles

- An expense is allowable if the purchase falls under the mission of an office.
- In general, the approved budget should guide how money is spent.

### ALLOWED EXPENSES

- Traditional/time-honored extracurricular activities
- Trophies/certificates/clothing/etc. as result of participation in an activity
- Food/beverages at events open to all WWU students
- Office supplies to support the mission of an AS program
- Meals and lodging during approved, group travel

### PROHIBITED EXPENSES

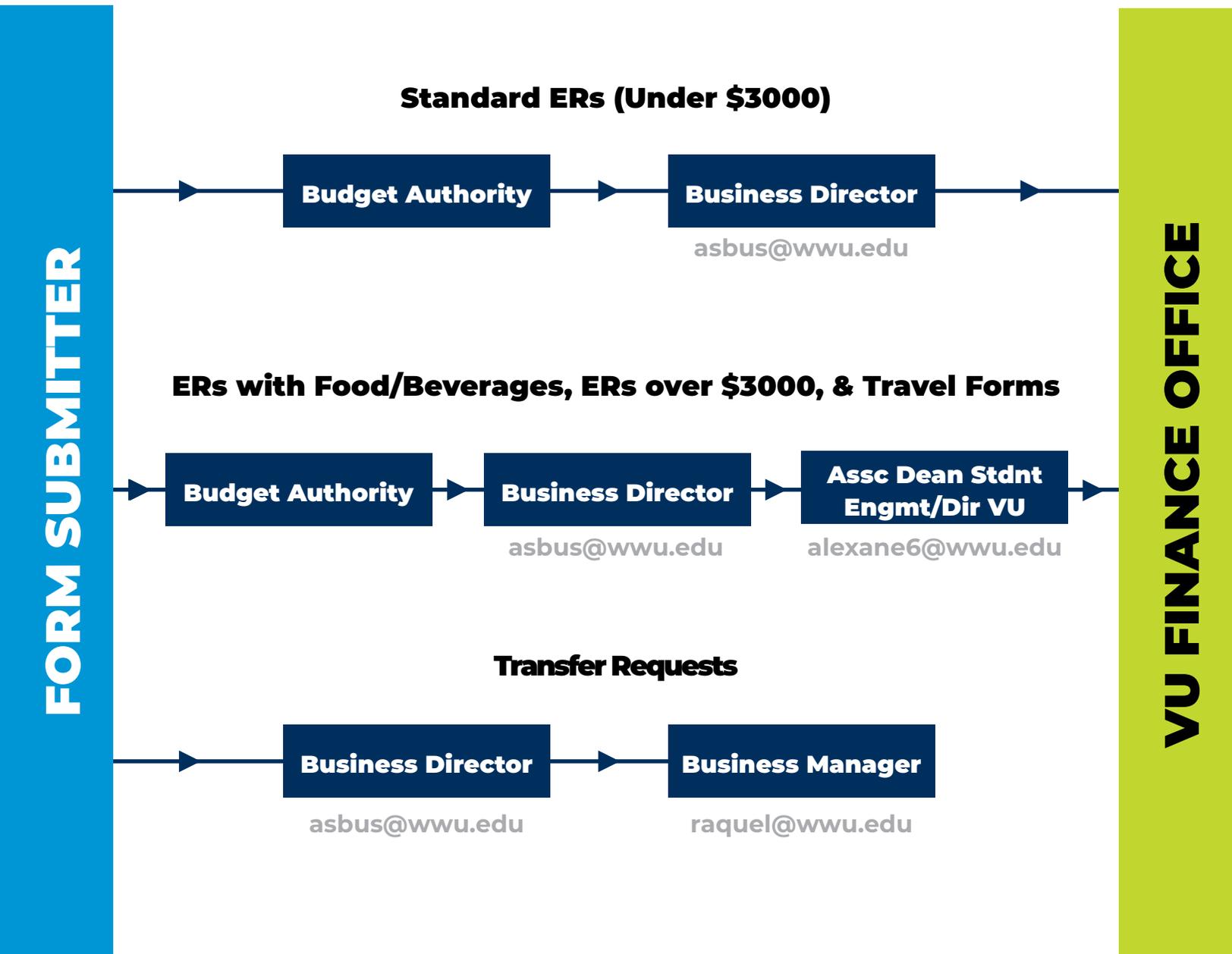
- Gifts of appreciation (farewell gifts, thank you flowers)
- Goods/services already provided by WWU
- Complimentary tickets as a gift or for public relation purposes
- Facility expenses (furniture, etc.)
- Contribution to or promotion of a political campaign
- Food/beverages purchased for individual use or employee only use
- Single use plastic water bottles

### DISCOURAGED EXPENSES

- Disposable decorative pieces (wrapping paper, flowers, etc.)
- Disposable plastic marketing items (pens, candy, trinkets, etc.)
- Single use plastic items

# AS E-Sign Forms

**AS E-sign forms are digital forms used to authorize purchases and track expenses.** The AS uses three types of forms: Expenditure Requests (ERs), Travel Forms, and Transfer Requests. The following diagrams shows how e-sign forms move through the AS.



## Standard Expenditure Requests (ERs)

*ERs act as both an authorization and a vehicle for spending AS money.*

- [Expenditure Request Form](#)
- [Completed ER Example](#)

**Timeline:** submit at least **1 week** in advance of purchasing

### Key Points:

- ERs must clearly explain what is being purchased and why it's necessary.
- Expenses must be approved before spending AS money.
- ERs authorize a vendor to charge an AS organization up to the amount listed on the ER (the not to exceed or NTE amount).
- Student Budget Coordinators and Budget Authorities should make sure funds are available before submitting/approving an ER.
- *You must save all original receipts and submit them to the Finance Office.*

## ERs with Food/Beverages

*ERs with food/beverages act as a justification and vehicle for purchasing food or beverages with AS money.*

- [Expenditure Request Form](#)
- [Completed ER with Food/Beverages Example](#)
- [AS Purchasing Food & Beverages Policy](#)

**Timeline:** submit at least **1 week** in advance of purchasing

### Key Points:

- ERs with food/beverages must clearly explain why food and beverages are necessary, the context of the event, and what is being purchased.
- In general, food/beverages should only be purchased for events open to all students. Food/beverages purchases for AS staff are allowed only under specific circumstances.
- Gratuities (tips) can't exceed 15%.
- Alcoholic beverages can't be purchased with AS funds.
- *You must save all original receipts and submit them to the Finance Office.*

## Travel Forms

*Travel Forms act as travel justification, expenditure requests, and vehicle authorization for travel on behalf of the AS.*

- [Travel Form](#)
- [Completed Travel Form Example](#)
- [AS Travel Policy \(under revision\)](#)

**Timeline:** submit at least **1 month** in advance of purchasing

### Key Points:

- AS Travel forms contain trip justification, expenditure requests for registration, lodging, travel, and meals, and vehicle authorizations.
- Travel forms must clearly explain why travel is necessary, the specific itineraries, and traveler information.
- *Save receipts for parking expenses, transportation and other documentation. Receipts are not required for per diem (meals) reimbursement.*

## Transfer Requests

*Transfer request forms initiate a transfer of funds between two WWU accounts.*

- [Transfer Form](#)

**Timeline:** funds will be transferred within **1 month** (approximate)

### Key Points:

- AS Transfer Request Forms are used in the case where one AS office needs to pay another (i.e. for co-sponsoring an event).
- Transfer forms indicate which account money is coming from and to which account it should go as well as the reason for the transfer.
- If funding is authorized from a committee, note the motion number.

# Publication Notes

- This publication conforms to the 2020 WWU branding standards.
- This publication was created in Adobe InDesign 2020.
- The example E-sign forms are stored in the AS Business Office win.wwu.edu organization files.
- The AS policies are currently store on the Viking Union website.
- Please report errors in this publication to asbus@wwu.edu
- Special thanks to Raquel Vigil, Eric Alexander, and Cindy Monger for their input.
- **Please don't print this publication. Each sheet of paper requires 0.5 litre of water and 49 watts of energy to produce.**

[designsystem.wwu.edu](http://designsystem.wwu.edu)

**VERSION 1.4**

***The AS Money Guide was last published on 2/10/2020***