

2016-17 CALENDAR YEAR BUDGET NOTES  
Adopted by the 2015-16 IFC Committee

1. Student Involvement in Budgeting Process

Since Incidental Fees are paid by students, the areas funded (Abby's House, ASWOU, Access, Athletics, Campus Recreation, Child Care, Creative Arts, Student Engagement, Student Media, Student Activities Board, WOLF Ride, and Service Learning/Career Development), should be able to document student involvement in the budgeting process.

2. IFC Decisions when Committee Not in Session

In the event that a decision must be made by/for the IFC when the committee is not formed or in session, all decisions deemed necessary by these budget notes or the IFC Handbook shall fall to the advisors and a student member (IFC Chair or the ASWOU President if no Chair exists). Any decisions must be passed by a simple majority vote of the members. The advisors will report on any decisions made to the committee once in session. Decisions should be rendered within two weeks after receipt of the request.

3. Right to Information

The committee shall have access through the Director of Abby's House, Athletics Director, Campus Recreation Director, Child Care Center Director, Creative Arts Division Representative, Director of the Office of Disability Services, Director of Student Engagement, Student Media Advisor, the ASWOU Director of Business and Finance, Service Learning/Career Development Director, Coordinator of WOLF Ride, as well as the Vice President of Finance and Administration, the Vice President of Student Affairs, the Director of Business Services, and any area covered by the IFC to any information, written or otherwise, required to fulfill its purpose.

4. Noncompliance with Budget Notes & IFC Guidelines

In the event that an area or the committee does not comply with a budget note or IFC guideline established by the Incidental Fee Committee the issue will be placed on the next agenda.

5. Adversarial Attitudes

The committee should recognize that adversarial attitudes between areas are not conducive to formulating logical, reasoned decisions. The committee frowns heavily upon areas that resort to measures of antagonism to further their cause. The committee understands that areas should not use their positions to harm/discuss other area's budgets, especially in a public format.

6. Students on IFC Sub-Committees

Under the Committee Structure (see page 12), all budgetary sub-committees for IFC funded areas should have at least one ASWOU Senator appointed by the ASWOU Senate President and at least one student at large (non-committee) appointed by the IFC Chair or the Sub-Committee Chair. Each

sub-committee should hold at least one meeting in accordance with the IFC checklist, and continue to meet as needed.

#### 7. Sub-Committee participation

Sub-committee chairs should notify the public of sub-committee meeting times. Advertising may include all-student email and/or posting on campus-wide digital media. Meeting times shall be submitted 5 days in advance of the meeting.

#### 8. Student Opinions

The committee should search out a wide variety of student opinions before making a decision. It is recommended that a forum be provided for this purpose as early as possible, such as open hearings and tabling. It is recommended that the open hearings not be the only student opinions used in the decision making process and that all other student opinions are accepted. IFC members should document student names and opinions obtained outside of the open hearings and report them at IFC meetings. All efforts should be made to obtain opinions related to both the academic year fee and the summer term fee. The creation of a Media sub-committee is recommended for this purpose.

#### 9. Budget Review and Submittal Dates

The areas funded by IFC, as defined in Section VI of the IFC Handbook, will be notified one month prior to the presentation materials submittal date.

Area heads must meet with their IFC sub-committee at least once before submitting their budget.

Budgets that are submitted after the submittal date shall have their base budget request reduced by 2%. Penalties may be appealed after a case-by-case review by committee members.

#### 10. Budget Formats

The WOU Budget Office shall create and maintain standardized budget worksheets. These budget worksheets shall be distributed to areas no later than the first day of the academic year (barring extenuating circumstances). In addition to the standardized format, budget worksheets will include all sources of funding (eg Foundation, Lottery, fundraising, special projects, sales, etc.).

- Budget worksheets will be pre-populated with three years of history, number of salaried positions, and mandatory increases expected including (but not limited to) increases in salary, other payroll expenses, and utilities.
- Deficits shall be carried forward and impact the next fiscal year's current service level request with funds in salary, other payroll expenses, utilities, services and supplies, and travel remaining in those accounts. Remaining balances shall be pooled together and used to reduce the overall fee.
  - Approved expenses in progress (encumbered) at year end shall be allowed to continue until paid and will adjust rollover.

- Area heads will provide travel and meals detail, using forms provided, which support the total amounts requested in the budget worksheets.
- Area heads will be asked to provide five and ten percent budget reductions for consideration.
- Areas with building and equipment replacement reserve funds may be asked for additional details regarding reserve funds.

#### 11. IFC Funded Salaries and Position Evaluations

Any increase in IFC budget requests which fund salaries, other than cost of living increases, must be available for the committee to review upon request.

The IFC shall in the relevant sub-committee, review the salary and position descriptions of every newly requested IFC funded position. When a department is requesting a new salary, IFC should take into consideration future salary/OPE increases that they will not be able to control.

If an area makes changes to position descriptions, those changes must be reported to the committee.

#### 12. Per Diem (Food and Lodging)

When budgeting for lodging and food, the IFC has set amounts at \$45 per day for low-cost cities/\$55 per day for high-cost cities (following the federal hi/low method) for lodging and \$28 for in state meals (\$8 - breakfast, \$9 - lunch, \$11 - dinner) \$31 for out of state meals (\$9 - breakfast, \$10 - lunch, \$12 - dinner) per student, per night during travel. IFC may grant exceptions for food or lodging under special circumstances. Requests for exceptions must be made in advance on a yearly or case-by-case basis. Any emergency expenditures will be addressed by the IFC Travel sub-committee.

#### 13. Food and Clothing Policy

IFC funded areas may hold one budgeted membership or awards event per term in which meals/refreshments may be served. Student fees allocated by IFC are *not* to be used for any non-budgeted food and clothing expenditures, i.e. pizza parties, T-shirts, awards dinner, etc. Only money raised by the department/club can be used for non-budgeted food and clothing.

#### 14. Budget Changes

Any budget adjustment between personnel, services and supplies, or travel of greater than \$3000 must be approved by the IFC PRIOR to the adjustment.

Adjustments to current year budgets to fund reserves require review/approval by the committee.

## 15. Supplemental Revenues and Purchasing

It is strongly encouraged that all funded areas explore supplemental revenues outside of the Student Incidental Fees. It is also strongly encouraged that IFC funded areas accept the lowest bid from a responsible vendor when making purchases.

## 16. Overdrafts

In the event an IFC funded area overspends its budget, the following year's budget allocation will be reduced by the preceding year's budget deficit. In addition, the area is required to submit for approval a deficit reduction plan no later than the first week of winter term.

## 17. Extraordinary Travel Fund

A fund to provide extraordinary travel monies for the IFC funded areas should be set aside in a rollover reserve account. No direct charges may be made to these travel funds. Once allocations have been approved, fund transfers will be made by journal voucher to the appropriate operating accounts. Allocated funds shall be used to pay for travel, registration, food, and lodging only. Funds should not be used for personal internships and/or study abroad programs. It is highly recommended not to allow or accept travel requests until the Travel Sub-Committee has been established. Some attempt should be made to evenly distribute funds to each area represented by the committee and proportionately over the three terms, without bias (see travel fund procedures).

## 18. IFC Extraordinary Travel Response Form

The IFC Extraordinary Travel Response Form is a mandatory requirement after receiving extraordinary travel fund monies from IFC. Extraordinary Travel Response Forms are to be returned within 2 weeks of their return from travel. Should the aforementioned form not be returned, the IFC has the right to freeze any remaining or future extraordinary travel funds to that organization.

## 19. IFC Reserve

It is recommended that every effort be made to maintain a 10 % reserve of that current year's base budget. Every effort will be made to replenish the account up to the 10 % level before any further allocations are made.

## 20. Changes in Base budget funding

Increases in base budgets for a given area does not require or compel IFC to increase funding for that area. It is up to the departments to allocate based on funds provided by the committee.

IFC will determine funding for each area recognizing that available funds may be limited by:

- Enrollment projections

- Required IFC reserves of 10%
- Negotiated salary and other payroll expense increases
- Required utility increases
- Consideration of current Incidental Fee rates as compared to peer institutions
- The affordability of the fee for students attending Western Oregon University

## 21. IFC Operational Expenses

The IFC operational expenses will be budgeted and paid for by ASWOU for each academic year including the stipend for the IFC Chair, publicity, copies, and supplies.

## 22. Recording of IFC Meetings

It is recommended that all IFC meetings be recorded and stored in a secure location, under supervision of the IFC Chair and the IFC Secretary. Recordings will be retained in accordance with the institution's record retention policy. Following the IFC final decision, the recordings for any yet unapproved minutes shall be made available to the ASWOU Senate.

## 23. Child Care

The area of Child Care is funded to an IFC reserve account. The committee will review the manner in which these reserve funds are distributed each year. The funding formula used by the 2015-16 IFC for the 2016-17 academic year was as follows: 31 students x 3 terms x 30 percent, which provided a 30% discount to student parents. These figures should be recalculated each year based upon program usage and environment. *The sole purpose of these funds is to give student parents a subsidized child care rate.*

## 24. Over-Realized Funds

Over-realized funds will be distributed at the discretion of the IFC for one-time expenditures (refer to the glossary for definitions of Over-Realized Funds and Soft Funds).

## 25. Enhancement Request Forms

The WOU Budget Office will create and maintain standardized Enhancement Request forms. Enhancement Request forms shall be distributed to areas no later than the first day of the academic year (barring extenuating circumstances). In addition to the standardized format, Enhancement Request forms will include all sources of funding support for the enhancement (general funds, other auxiliaries, etc.).

- Enhancement Request forms shall include the following:

- Alternative options that the department is considering (i.e. OrgSync vs. Google® Groups).
- Breakdown of where the funds are to be spent.
- Enhancement forms should be separated from base budgets.

## 26. Travel

Travel budgets will be held to 0% increases from year to year. The IFC shall review and adjust (if necessary) the aforementioned percentage after the annual IFC retreat. Any increases beyond approved percentages must be presented as an enhancement.

## 27. Computer Replacement Fund

A fund to provide replacement computers for IFC funded areas shall be set aside. Computers in IFC areas will be replaced on a priority basis with failed machines replaced first followed by oldest machines on inventory maintained by University Computing Services (UCS). The replacement process will follow the UCS computer replacement policy. Areas wishing to purchase computers/software outside of the UCS base configuration will be required to fund the difference from their existing funds.

## 28. Discussion of IFC enhancement requests

IFC members will be given a list of all requested enhancements with which they will then mark the enhancements they would like to discuss. This list shall be submitted to the chair prior to the preliminary decision meeting and all responses will be compiled. Those enhancements that are selected by a third or more of the sitting members will be brought to the full committee for discussion during the preliminary decision meeting. This does not exclude other enhancements from being brought forward for discussion.