The mission of Student Union is to create a vibrant campus community by: advocating for the needs and interests of undergraduate students, developing and implementing innovative and traditional programs, and allocating the student activity fee to unique and engaging activities, programs, and initiatives.
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## How to Write a Budget

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I. STUDENT GROUP CLASSIFICATIONS

Student Union divides student group into four categories:

<table>
<thead>
<tr>
<th>Category 1: No funding limit per semester</th>
</tr>
</thead>
<tbody>
<tr>
<td>Category 2: Limited to $500 of funding per semester</td>
</tr>
<tr>
<td>Category 3: Flat $75 allocated each semester ($150 every school year)</td>
</tr>
</tbody>
</table>

Sports Clubs recognized before Spring 2016 are classified as Category 1.

II. GENERAL FUNDING PRINCIPLES

A. Classification of Group Events and Expenses

The two event categories for student groups are classified as “Essential” and “Supplemental” events.

An “essential” event for a group is one that is central to the purpose and function of the student group. Student Union Treasury puts a priority on these type of events and views them as the most important for the group to be funded and hold during a semester.

The following will be considered “essential” events: Mission, Speakers & Panels, Retreats, Competitions, Conferences, and Publications

A “supplemental” is an additional activity the group may want to hold during the semester, but is not crucial or directly related to the purpose or function of the group. However, Student Union Treasury still recognizes the importance of funding groups for these type of events in order to promote group bonding in a variety of ways.

The following will be considered “supplemental” events: General Body Meetings, Socials, and Group Apparel

Note: Throughout the manual, the Troll Club will be used as an example club to illustrate different events that may fit under each category. The mission of the Troll Club is to become engaged with the troll community both at WashU and in the greater St. Louis area, through bonding events, current event sessions, and discussion.
B. Essential Events

The following are the different types of events for which a group may choose to budget and hold during a particular semester as well as the funding limits available for each of those events.

MISSION EVENTS

Events are those that are directly related to the purpose and central mission of the group.

**Funding Limit:** CAT 1 & 2: No Limit

When deciding on the number of mission events to fund to a group in a given semester, Budget Committee will take reference from the number of mission events that were funded in the previous semester.

Budget Committee has two criteria when deciding to increase the number of mission events to fund:

1) The student group must program at least the same number of mission events for which the group was funded in the previous semester in order for the committee to consider increasing the number of mission events funded for the next semester.

2) If the first criterion is fulfilled, the committee will discuss and vote to decide if it is suitable to fund additional mission events.

However, Budget Committee also holds student groups to program all the mission events for which they were funded in a given semester. If a student group fails to program mission events without a valid reason, the committee will consider reducing the number of mission events.

Important Note:

I. While every student group has a unique purpose, Budget Committee draws a distinction between groups whose central purpose is exclusively to program social events for its members and groups that may consider social events as one of many aspects of their purpose and overall mission. (See “Socials” under “Supplemental Events”.) The committee will only consider a social to be a mission event if the only purpose of the group is to program social for its members.

II. Community service events will not be funded unless community service itself is the central purpose of the group, in which the event would be funded under “Mission”. Student groups are encouraged to seek the Advocacy Fund for funding community service events.

**Example:** The Troll Club chooses to host a round table dinner event with another troll club with the purpose of having discussion about what it means to be a troll in St. Louis.
**SPEAKERS AND PANELS**
Events to host speakers on campus.

<table>
<thead>
<tr>
<th>Funding Limit:</th>
<th>CAT 1 Groups: $400</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CAT 2 Groups: $300</td>
</tr>
</tbody>
</table>

Smaller panel or speaker events can be funded under Budget Committee. No speaker honorariums will be funded by Budget Committee. Groups must appeal for any speaker event with an honorarium. Appeals less than $1,000 may be submitted to the VP of Finance, and those more than $1,000 must be presented to and approved by the Treasury.

**Example:** The Troll Club wants to bring in a motivational troll speaker (who does not require an honorarium) about navigating the workplace. The event will be held in McMillan Cafe and light refreshments will be served during a Q&A session.

**RETREATS**
A retreat is a group event with specific learning values related to the group’s purpose. These values and aims should be articulated in the event description in their budget.

<table>
<thead>
<tr>
<th>Funding Limit:</th>
<th>CAT 1 Groups: up to $15 per participant; up to $1,000 total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CAT 2 Groups: up to $15 per participant, $500 total</td>
</tr>
</tbody>
</table>

Each group will only be funded for one retreat per semester. In addition, the retreat event must be available for every group member and not a certain subset of members (i.e. an Executive Board retreat).

While Budget Committee understands the importance of retreats, we recognize it is cost prohibitive to fund all members in full. Therefore, Budget Committee’s intention is to subsidize a retreat instead of funding the event in full.

**Example:** The Troll Club wants to meet at the beginning of the semester to bond and plan their semester. Ideas for new initiatives and events will be discussed.

**COMPETITIONS**
Groups should include anticipated competitions in their submitted Fall budget to cover both the Fall and following Spring semesters.

**Funding Limit:** Up to $5,000 per competition; limit of 5 competitions per semester
Budget Committee will reference the group’s history of attending competitions when deciding the number of competitions to fund. If a group budgets for more than five competitions or the competition costs more than $5,000, Budget Committee will recommend that the group appeal to Treasury for the additional competitions.

Even if competitions are considered the central purpose of a group, the events will not be funded out of “mission”. Nationals will not be funded in Budget Committee due to the uncertainty of groups making it to nationals; groups must appeal to Treasury when they are certain they will attend. Regionals can be funded through Budget Committee.

Example: As part of the Troll Club, each chapter of the Troll Club participates in a Trivia Showdown in Downtown St. Louis.

**CONFERENCE**

Conferences are off-campus events that group members may attend in order to gain new knowledge or skills relating to their group’s purpose and will be beneficial to the functioning of the group and undergraduate community.

**Funding Limit:** CAT 1&2: First 3 members funded in full

If a proposed conference exceeds $1000, Budget Committee will not fund the conference and will recommend that the group submit an appeal to Treasury.

Budget Committee values the experiences that can be gained from participating in conferences, but recognizes that it will be cost prohibitive to fund all members. Full funding will be given to the first three members, in hopes that this will provide enough group members to engage in all facets of the conference and inspire meaningful conversations.

Example: The annual Troll Conference takes place in Minnesota each year and the club wishes to send a few of its members to learn about what other troll clubs are doing in the Midwest.

**TRAVEL AND LODGING**

Travel and lodging expenses will be subjected to the following additional rules if a student group is travelling off-campus for competition or conference.

**RENTAL CARS**

**Funding Limit:** No limit
Budget Committee will fund rental cars if a group chooses to drive to their destination. Please see “How Things Work” for additional SU policies on rental cars.

**GAS**

| Funding Limit: | $0.15 per mile (per car) |

Groups are responsible for keeping gas receipts, which must be turned in with expense reports in order to receive reimbursements. On their budgets, groups must specify the number of cars and total, round-trip miles to be driven.

**FLIGHTS**

| Funding Limit: | Up to $300 per round-trip ticket |

Groups will be allowed to budget for a flight if the destination is greater than 400 driving miles away from campus. Otherwise, the group will have to drive to their destination. In addition, for flights more than $300 per round-trip ticket, groups will have to appeal to Treasury.

If a destination is less than 400 driving miles, but the group needs to take a flight due to schedule or time complications, the group will have to submit an appeal.

**HOTEL**

| Funding Limit: | $30 per person per night |

There is no longer any criteria for the number of people per hotel room; this will be under the discretion of the group.

**PUBLICATIONS**

To give Budget Committee additional information to make decisions on publications, print groups must prepare the following:

1. Pricing tables obtained and ready to present at BAT interviews. The tables should include the printing cost by number of copies and number of pages per copy. Provide a range above and below your desired number of copies.
2. Provide a concrete distribution plan detailing how you plan to hand out your publication (i.e. 50 copies will be placed in the magazine racks in the DUC, 50 copies will be handed out by the underpass, etc.) Also, the group should specify if this distribution plan is different from the current plan.
3. Provide the group’s printing history of the past three semesters and have it ready to present at the BAT interview (i.e. the number of copies per issue printed, the number of issues published per year, etc.)

4. Any revenue that printing groups expect to earn.

Each publication issue will be considered a mission event. If a printing group wants to increase the number of issues that it prints per semester, see the guidelines for increasing mission events.

**Example:** The Troll Club chooses to create a bi-annual publication showcasing opinion pieces, art, photography, and creative writing stories that their club members have created over the semester.

**EQUIPMENT**

| Funding Limit: | CAT 1&2 Groups: No limit; see below |

**Equipment** will only be funded if the items stay with the group year after year and can be used by more than one person. Equipment that is kept by the student will not be funded. In addition, all student groups must provide an on-campus storage plan for all equipment funded by Budget Committee, per SU policy. If a group budgets for equipment, they must provide an inventory of their current equipment to their budget interview. Groups can also indicate the condition of their equipment (e.g. Very good, good, bad, unusable) in the inventory.

If the total cost of equipment is more than $1,000, it will not be funded by Budget Committee and will need to be appealed to Treasury.

**INSURANCE ON EQUIPMENT**

Groups purchasing equipment of over $200 should insure the items. The insurance cost should be added to your Operating Budget. Student Union will pay for $0.50 of insurance per $100 of equipment. For example, an item costing $500 will be insured up to $2.50 per year. If an item purchased with SU funds is not insured and lost or damaged, the group will be liable for its replacement. Thus, it is in each group’s best interest to insure equipment purchases of over $200. Groups may refer to point 220 in “How Things Work” for a detailed explanation of this rule.
C. Supplemental Events

GENERAL BODY MEETINGS

General Body Meetings are events held by the group and open to all members or those interested in the group.

<table>
<thead>
<tr>
<th>Funding Limit:</th>
<th>$8 per member; 2 meetings per semester</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CAT 1 Groups: $300 total</td>
</tr>
<tr>
<td></td>
<td>CAT 2 Groups: $225 total</td>
</tr>
</tbody>
</table>

Groups are responsible for providing a definition of an active member. Budget Committee will take under advisement this definition when deciding the amount of funding for meetings. This policy provides a unique funding limit for each group for meetings based on their group membership. If groups budget for more than two meetings, the committee will fund the first two meetings in order of priority listed on the group’s budget.

Example: The Troll Club meets once a month as a whole body to discuss what is happening in the upcoming weeks.

SOCIALS

Social events are those that promote student group bonding between its members.

<table>
<thead>
<tr>
<th>Funding Limit:</th>
<th>CAT 1 Groups: $5 per member; not to exceed $400 total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CAT 2 Groups: $5 per member not to exceed $200 total</td>
</tr>
</tbody>
</table>

There is no limit to the number of social events funded as long as it is within the assigned funding limit based on group membership. If the assigned funding limit is exceeded, Budget Committee will fund social events in the order of priority listed on the group’s budget. Study breaks will be funded under social.

Significantly larger and more expensive social events, like formal events and banquets, will not be funded by Budget Committee, but can be appealed for through Treasury during the semester.

Budget Committee recognizes that the scale of social events differs greatly for each CAT I group depending on the number of members. Therefore, linking the funding limit to active membership will ensure that CAT I groups with more members will have the opportunity for a larger, proportional amount of funds.

Example: The Troll Club wants to bond with its members and help everyone de-stress during
GROUP APPAREL

Apparel items will only be funded by Budget Committee at a subsidy. Only one apparel item per member will be funded per semester.

<table>
<thead>
<tr>
<th>Funding Subsidy:</th>
<th>$5 per apparel item</th>
</tr>
</thead>
<tbody>
<tr>
<td>Funding Limit:</td>
<td>CAT 1 Groups: $500 total</td>
</tr>
<tr>
<td></td>
<td>CAT 2 Groups: $200 total</td>
</tr>
</tbody>
</table>

This subsidy is a strict Student Union policy that is applied to all student groups. If a student group spends more than $5 per item using allocated funds from Budget Committee, the additional funds used by the group to fund their apparel will be considered unspent and will be seen as a misallocation of funds. (See “Misallocation Policy” for more details).

In addition, Budget Committee will not fund apparel designed exclusively for the Executive Board.

Example: The Troll Club wants to create t-shirts for members to wear around campus to showcase the club's presence.

D. Budget Committee Funding Rules

COACHING CONTRACTS

All groups with coaches must initially appeal to Treasury for all coaching contracts that begin in the Fall 2016 semester. After this initial appeal, groups will be automatically funded for the following years and will not have to appeal every year to renew coaching contracts, unless the following occurs:

1) If the group replaces a coach and hires a new one. The burden of firing coaches falls on to the discretion of the team if the coach is underperforming.

2) If the price to use the coach, as stated in the coaching contract, changes.

In addition, under Student Union policy, groups are not allowed to pay other undergraduate students using funds allocated from Student Union and Budget Committee. Therefore, Sports Clubs are prohibited from paying student coaches using Student Union funds. In this case, the Sports Club must use its fundraising or gifts account to pay the student coach.

ITEMIZATION

Every event and line-item in a group’s budget must contain the specific item, unit price, and unit
quantity. Budget Committee puts a high priority on itemization and will NOT fund particular events or line items in a budget if the group fails to properly itemize their expenses. Groups are also responsible for communicating information not noted on the group’s budget to their BAT leaders. See “How to Write a Budget” in Part 2 of this manual for additional information regarding itemization and properly creating a budget.

III. USING ALLOCATED FUNDS

All student groups are expected to program all events for which they were funded each semester. However, after budget allocations, some groups may discover that particular events that were budgeted and funded are no longer feasible to program due to unforeseen and uncontrollable circumstances during the semester.

Student groups are often unsure as to which actions on their financial accounts may constitute a misallocation or an appropriate reallocation of funds from the perspective of Student Union and Budget Committee. During budget allocations, Budget Committee looks at past spending on SU Finance to determine if a group’s expenditures were in line with the events for which they were funded and Student Union policy.

A. Reallocation of Funds

All student groups are expected to program all events for which they were funded each semester. However, after budget allocations, some groups may discover that particular events that were budgeted and funded are no longer feasible to program due to unforeseen and uncontrollable conditions.

If a group chooses to re-allocate Student Union funds to an event not specified on the group’s budget, the following rules apply:

A group may re-allocate funds from a “supplemental” event to an “essential” event, but not from a “essential” event to a “supplemental” event.

✅ supplemental ➔ essential ✗ essential ➔ supplemental

In addition, a group may re-allocate funds from a “supplemental” event to another type of “supplemental” event or from an “essential” event to another type of “essential” event.

✅ supplemental ➔ supplemental ✅ essential ➔ essential
The rationale behind this policy is to give groups flexibility with certain events that they may not be able to program during the semester. Budget Committee understands the value in moving SU allocated funds to program an “essential” event, which represents and event central to the group’s purpose, instead of a “supplemental” event. In addition, Budget Committee will also permit the reallocation of funds within respective “essential” or “supplemental” categories.

Re-Allocation Contingency
For a group to be eligible to re-allocate any funds from one event to a different event, they must demonstrate that the reasons why the group was unable to hold the original event were due to circumstances beyond the group’s control. For example, extreme weather may force the group to cancel an outdoor event that was funded on their budget. Groups will be responsible for indicating new events programmed with re-allocated funds when an expense report that is filled out on SU Finance. The treasurer must also report the reason why the original, budgeted event was unable to be programmed.

B. Misallocation Rules

While groups have options to appropriately re-allocate Student Union funds that are in line with Budget Committee rules, other re-allocating actions taken by groups will be seen as a misallocation of funds and will be detrimental to future funding for the group.

The following will be considered a misallocation of funds:
1) Re-allocating funds to program a “supplemental” event in place of an “essential” event.

2) Using SU funds to hold events that are exclusively for the Executive Board or particular exclusive subset of a student group. This applies to any event type.
   Note: The only exception to this policy is if a student group is only made up of an “executive board”.

3) Apparel expenditures that exceed Student Union’s policy of $5 per apparel item. However, groups may use their fundraising account, gifts account, or personal contributions from group members to cover the remaining costs.

4) Filing an expenditure that cost substantially more than the cost specified, approved, and allocated on the group’s budget. This will be at the discretion of Budget Committee to determine if the increase in funds spent on a particular event was reasonable and appropriate.
   Note: The rationale behind this specific policy is that, by spending substantially more on one particular event, substantial funds are taken away from other events for which the group was also allocated.
Penalty for misallocating funds:
If Budget Committee determines that a specific expenditure was a misallocation of funds, the amount of money spent on this event deemed a “misallocation” will be considered unspent when calculating the 90% rule for the group. (See “The 90% Rule”)

Other increases of misallocation will be up to the discretion of Budget Committee. If a group has concerns over a potential re-allocation, they should reach out to the Budget Committee Chair for clarification.

C. The 90% Rule

In Fall 2014, Budget Committee introduced “the 90% Rule”. The implementation of this rule helps the committee to optimally allocate funds to each student group as a result of student groups spending what they are allocated. The 90% rule is applied when student groups misallocate funds or fail to spend at least 90% of what a group is allocated (See Re-allocation of Funds). The rationale behind this rule is to incentivize groups to spend their allocated funds and prevent groups from asking for more money on their budget than they are able to spend.

HOW THE RULE IS CALCULATED
Budget Committee calculates the 90% rule based off of the total amount of unspent funds in the group’s operating, revenue, and subsidy accounts in SU Finance. The committee will refer to the group’s spending activities from the previous completed semester. For example, when reviewing and approving budgets in Fall 2015 for the Spring 2016 semester, Budget Committee will refer to the spending activities from the Spring 2015 semester. This amount will be subtracted from the total funds allocated by Budget Committee to the group in those three accounts to arrive at the total funds spent. The total funds spent will be divided by the total funds allocated in the group to determine the percent spent.

\[
\text{Percent spent} = \frac{\text{Total funds allocated} - \text{Total unspent funds}}{\text{Total funds allocated}}
\]

\[
\text{Total funds allocated} = \text{operating} + \text{revenue} + \text{subsidy}
\]

If the percent spent is less than 90%, the rule will then be in effect, and the group will be capped at the total amount of funds spent from the previous semester.

The following will be determined as unspent:
1) Remaining funds not spent at the end of the semester and retrieved by Student Union.
2) Funds that Budget Committee determined as misallocated by the group (See “Misallocation Rules”).
Because student groups are not allowed to re-allocate funds from appels, Student Union funds that groups receive from appeals from the Vice President of Finance or Treasury Budget Committee will not use these funds to calculate the 90% rule.

*Note on Carry-forwards:* Carry-forward withdrawals will be counted as spent, but carry-forward deposits at the start of the next semester will be considered allocated funds and will be added to total funds allocated to the group for that semester.

**EXEMPTIONS FROM THE 90% RULE**

Exemptions will be granted only if the group cannot spend up to 90% of its allocated funds due to circumstances beyond the group’s control. If there was an extreme circumstance that caused a group to not spend 90% of their allocated funds, it is the responsibility of the student group to inform their BAT leaders and the Budget Committee Chair of this situation.

Transitions in Executive Board leadership or internal conflicts amongst group leaders will not qualify as an exemption to the 90% rule. New and existing group leaders are expected to understand Student Union policies and rules. Treasurers are also required to attend Presidents and Treasurers Training AND complete the “Treasurer’s Quiz”.

**MISCELLANEOUS FUNDING RESTRICTIONS**

The following events and items will not be funded by Budget Committee:

Please refer to point 161 in How Things Work for the full list.

1. Fundraising events
2. Student group or fraternity/sorority initiation and closed rush events
3. Expenses related to tabling at the Fall and Spring Activities Fair
4. Any items that are giveaways or gifts with no value added by the student group (candy, prizes, flags, etc.)
5. Certain items such as alcohol, religious objects, decorations, and Thurtene carnival
HOW TO WRITE A BUDGET

I. Registering as a President or Treasurer on SU Finance

1. Go to www.sufinance.wustl.edu
2. On the front page, click “Register As Group Leader!”
   
   ![Register As Group Leader](image)

3. After you register as Treasurer, you must take the Treasurer’s Training Quiz (http://su.wustl.edu/blog/portfolio/treasurers-training/)
4. After completing Treasurer’s Training, visit a business coordinator in the SU office to unlock your SU Finance account.

II. How to Submit a Budget

1. Go to www.sufinance.wustl.edu
2. Click on the group you want to create a budget for

![Group Options](image)
3. Once you do, your main screen will look like this. Begin to add the events you want to program, in order.

4. After you add all of your events, make sure to hit “Review This Budget”.
III. Budget tips

Budget Committee looks at each group’s budget individually and independently. For instance, if one group only has one General Body Meeting (GBM), we will not hold other groups to the standard of only funding one GBM. We respect the different natures of each group and thus look at each budget on a case-by-case basis.

1. When filling out your budget, enter items in order of priority. This way when Budget Committee views your budget, it will be very easy to follow as it begins with your most important event at the top and continues in descending order.

2. Be as specific as possible and itemize line items. The more specific your description, the higher the likelihood your event will get funded. Budget Committee is averse to funding unspecific items because there is a lot of uncertainty surrounding the event. When you are entering events into your budget, include the specific item, the unit price, and the unit quantity. The first screenshot is an example of a poorly itemized budget that will likely not get funded. The second screenshot is an example of a well written budget item that is much more likely to receive funding.

3. When selecting the Event Type and Category on SU Finance, try your best to correctly select the category. This makes it easier for Budget Committee to understand the nature of the event and increases the likelihood of receiving funding.
LATE BUDGET RULE
Budgets that are late will receive a 5% penalty. This rule works in the same way as the 90% Rule in that exceptions may be granted on a case-by-case basis, but it is best to let the BC Chair know before the budget due date. If something arises right around the due date, let the BC Chair know as soon as possible.

There will be a penalty of more than 5% imposed for groups that have excessively late budgets. If the due date passes and you have not submitted your budget, contact the Budget Committee Chair and submit your budget as soon as you can.

Treasurers are given sufficient notice to submit budgets, so if there is not a justifiable reason for a late budget it will receive a penalty.