



AS Reserves Policy

This policy defines and describes AS Reserve Accounts.

Specific Rules:

1. Approved Funds Must be Spent in Accordance with AS Policies and Procedures.
2. All Requests Must Fall Within the Mission of the AS.

Designated Reserves Specifications

A. Operating

1. Purpose: A safety net for sudden, unforeseen and catastrophic reductions in revenue (such as those caused by drops in enrollment).
2. Source: Funded yearly at 10% of the approved AS budget in Reserves Distribution, determined on an annual basis by the ~~VU Assistant Director for AS~~ Business Manager and Fiscal Specialist, Services & Planning.
3. Approval: Authorized by the Financial Fund Manager, ~~in consultation with the AS Finance Council~~.

B. Computer Repair and Replacement

1. Purpose: For consistent repair and replacement of AS computer ~~equipments and peripherals~~.
2. Source: Funded yearly at \$3540,000 in AS Reserves Distribution.
3. Approval: VU Information Technology Manager in consultation with Financial Fund Manager.

Commented [CM1]: Tech prices have increased.

C. Equipment

1. Purpose: For repairing, replacing, or purchasing new Equipment (as defined above). Note: Outdoor Center can make requests for new equipment purchases, or equipment repair & replacement not covered by part DD OC Rental Equipment.
2. Source: Funded yearly at \$50,000 in the distribution of residual dollars.
3. Approval: Repair & Replacement and new equipment purchases require the approval of the Financial Fund Manager.

D. Outdoor Center (OC) Rental Equipment

1. Purpose: For replacing rental equipment in the OC in accordance with the amortization plan.
2. Source: 40% of equipment rental fees, fees from rentals to OC employees, fees collected for un-returned rental equipment, and revenue from the liquidation of used rental equipment.
3. Approval: Assistant Director for Viking Outdoor Recreation ~~Manager~~ in consultation with Financial Fund Manager.

E. AS Vehicle Repair

1. Purpose: For expenses beyond normal wear or maintenance (e.g. accidents or minor system failures).
2. Source: Any balance remaining in FXXVEH and FXXOVH at year-end and funds from the sale of surplus AS vehicles.
3. Approval: ~~Associate~~ Director of VU Facilities & Services in consultation with Financial Fund Manager.

F. ~~OC Vehicle Repair~~

- ~~1. Purpose: For expenses beyond normal wear or maintenance (e.g. accidents or minor system failures).~~
- ~~2. Source: Any balance remaining in FXXOVH at year-end and funds from the sale of surplus OC vehicles.~~
- ~~3. Approval: Viking Outdoor Recreation Manager in consultation with Financial Fund Manager.~~

Commented [CM2]: Combine these two funds.

F. AS/OC Vehicle Replacement

1. Purpose: For replacing AS and OC Vehicles.
2. Source: Funded at \$85,000 in the AS Reserves Distribution ~~(equivalent to two vehicles).~~
3. Approval: Financial Fund Manager in consultation with the Director of Viking Union Facilities ~~approver listed in section E or F.~~

Commented [CM3]: Increased in order to cover the vehicle types needed for the usage and safety requirements of the AS

Commented [CM4R3]: Reduced from 100,000 to \$85,000. This is the estimate for a current SUV.

Discretionary Reserves Specifications

A. Approved AS ~~Grants~~ Pilots

1. Purpose: For funding previously approved AS ~~Pilots~~ Grants.
2. Source: Funded per approved amount in the AS Reserves Distribution.

B. Outdoor Center Training

1. Purpose: To fund training necessary for trip leaders to safely conduct excursions.
2. Source: Funded yearly up to \$25,000 in the distribution of Residual Dollars.
3. Approval: Assistant Director for Viking Outdoor Recreation Manager in consultation with Financial Fund Manager.

Commented [CM5]: Added after discussion on budgets and the Employee Development Fund: Due to need to remove this from the operating budget and because it is required to have the WFR training in order to have programs in this area, this is listed as a separate amount early in the distribution.

C. Viking Union Organization

1. Purpose: For staff recruitment expenses, items unforeseen in the budgeting process relating to professional staff such as statewide-required salary increases, temporary employees, Overtime needed to cover for vacancies, professional development, staff travel, or for unique opportunities such speakers, etc.
2. Source: Funded up to 8% of the approved FXXVU Budget.
3. Approval: Financial Fund Manager.

Commented [CM6]: Due to the large amount of retirement and turnovers within the organization additional funding is required for temporary positions, for OT eligible employees who are covering vacancies, for advertising for the positions, etc.

Commented [CM7R6]: Reduced from 10 to 8% after review

D. Large Events

1. Purpose: For funding events for Programs & Services that will enhance the Western Student experience and are beyond the scope of their allocated Operating Budget.
2. Source: Funded yearly up to \$65,000 in the distribution of Residual Dollars. (Minimum request of \$5,000).
3. Approval: AS Finance Council reviews requests and approves requests.

Commented [CM8]: Reduced to \$5,000 due to reduction to the request for AS Supplemental.

E. Student Enhancement Fund

1. Purpose: For supporting travel for students At-Large in support of the mission of WWU, including the wages of the Student Enhancement Fund Coordinator.
2. Source: Funded yearly at a minimum of \$15,000 to continue the program up to \$50,000 in the distribution of Residual Dollars. Note: if the minimum amount is not reached, Student Enhancement will not be funded for that year and the distribution will continue.
3. Approval: Student Enhancement Fund Coordinator and Student Opportunities Council review requests.

Commented [CM9]: This account has a minimum amount because the student position is funded out of this Reserve, if funding runs out at this point and there isn't enough money to have more than \$15,000 in the fund, then funding a position for the travel for the year is not a good use of student funds.

FE. AS Employee Development Fund

1. Purpose: For funding the professional development of AS student employees and elected officials.
2. Source: Funded yearly up to \$250,000 in the distribution of Residual Dollars.
3. Approval: AS Personnel Director and Student Opportunities Council review requests.

Commented [CM10]: Travel expenses have increased

G. D. Viking Union Organization

Purpose: For unique opportunities such as professional development, speakers, etc. or for items unforeseen in the budgeting process relating to professional staff such as statewide required salary increases.

Source: Funded up to 5% of the approved FXXVU Budget.

Approval: Financial Fund Manager.

AS Supplemental Fund

1. Purpose: Supplement the cost of AS programs, services, or events for unique opportunities, unforeseeable events, and/or unexpected costs that are beyond the scope of the office's allocated budget. Requests have a maximum of \$5,000.
2. Source: Funded yearly up to \$25,000 in the distribution of Residual Dollars.
3. Approval: The AS Business Director, Business Manager and Fund Financial Manager.

Commented [CM11]: Moved before optional travel items

Commented [CM12]: Added this fund due to the current budget situation not allowing for unique opportunities, response to world events, etc. This would be for smaller events.

Commented [CM13R12]: This account has reduced from \$50,000 to \$25,000 as it is a new fund based on a previous operating account. This will help establish the need for this account.

H. AS Pilot Funding Grants (unallocated)

1. Purpose: For pilot programs (to allow assessment before becoming part of the AS Operating Budget) or onetime expenses unrelated to or in excess of other Reserve areas.
2. Source: Funded from all remaining Residual Dollars after all other targets have been reached.

Commented [CM14]: The university has asked us not to use the word grant due to actual grants with strict usage requirements. Pilots is the main use of this fund, but it would still be available for one time, typically also something being tried for the first time

3. Approval: The AS Finance Council for requests under \$50,000, AS Finance Council, AS Student Senate, and the AS Executive Board must approve requests over \$50,000.

Definitions

Associated Students (AS) - All currently enrolled students at Western Washington University.

AS Funds - Funds allocated to the AS by the Service & Activities Fee and any revenue generated by AS Programs & Services.

AS Operating Budget - AS Funds allocated for the current fiscal year.

AS Programs & Services - AS areas with operating budgets, programming funds, designated office space, and student staff.

AS Reserves - Accounts established to ensure the continuous, safe, and efficient operation of Associated Student functions, funded from Residual Dollars.

Designated Reserves - Reserve funds for specific areas, available for funding in line with the specific purpose of each area.

Discretionary Reserves - Reserve funds allocated at the discretion of specified groups available for funding requests that meet fund specifications.

Equipment - All items not considered basic building infrastructure or covered by other designated areas.

Financial Fund Manager - Position granted financial authority over the monies allocated to a fund; may delegate further to Budget Authorities.

Fiscal Year - Western's fiscal year runs July 1 - June 30.

Large Event - An event with an expected attendance of ~~100~~200 or more.

Peripherals- All computer accessories and network-based devices, including Monitors, Printers, and Mobile Devices, deemed necessary for the operations of AS Programs and Services.

Residual Dollars - Unspent and Unallocated AS Funds remaining in the AS Operating Budget at the end of the year, interest income, revenue generated by the sale of surplus equipment not required by any departmental Reserves, or funds specifically allocated for Reserves.

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Policy Information:

POL-AS-FIN-04 AS Reserves Policy

Policy Owner: AS Finance Council

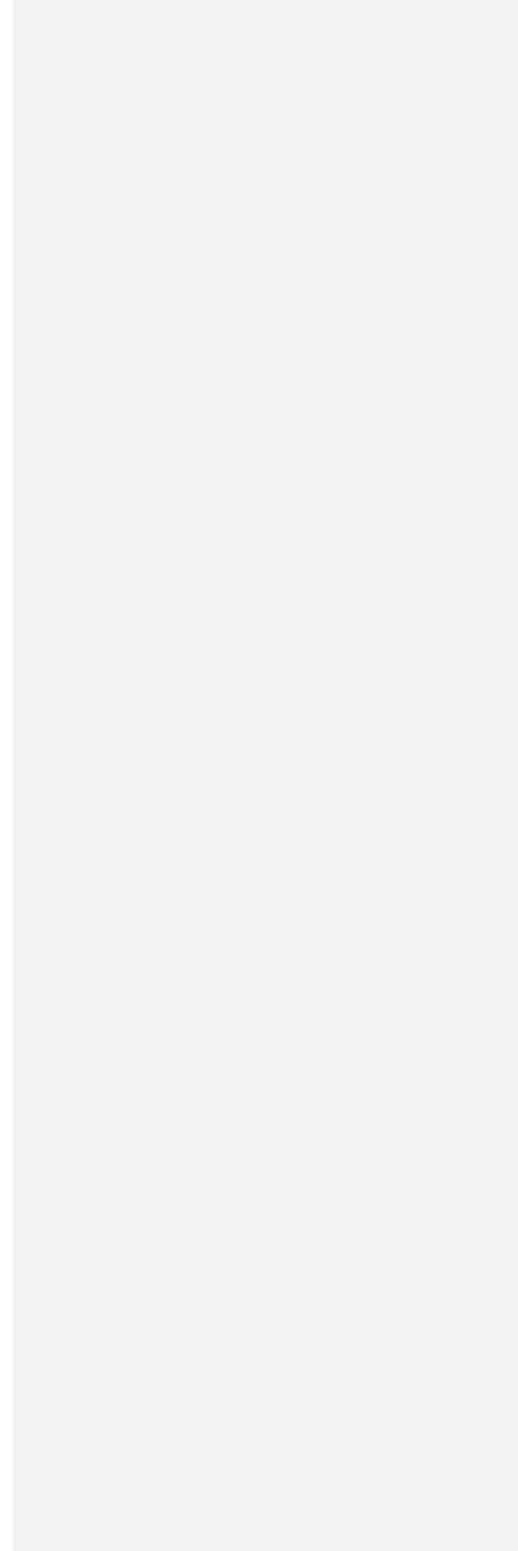
This policy cancels: POL-AS-FIN-03

Policy Approved By: AS Finance Council

Effective Date: June 8, 2016

Revision Date: February 2024

See also: PRO-AS-FIN-03 Distributing Funds to AS Reserves





Distributing to AS Reserves Procedure

This procedure describes of distribution of dollars to AS Reserves.

Designated Reserves Distributions are Performed by the ~~VU Assistant Director~~ Fiscal Analyst 2, in consultation with the ~~for AS Business Manager and the Financial Fund Manager~~ Services & Planning.

Prior to use of Residual Dollars, designated Reserve areas should be funded as described below.

A. AS Vehicle Repair

Any positive remaining balance in FXXVEH and FXXOVH will be transferred to the AS Vehicle Repair Reserves (FXXVAM-ASBACF). The end of year balance will carry forward yearly.

~~2. Any positive remaining balance in FXXOVH will be transferred to the OC Vehicle Reserve.~~

B. Outdoor Center (OC) Rental Equipment

The ~~Assistant Director for Viking Union for~~ Outdoor Recreation Manager should ensure that 40% of Equipment Rental Fees, any fees from rentals to OC Employees, fees collected for unreturned rental equipment, and revenue from the liquidation for used rental equipment were automatically deposited from Operating to the OC Reserves. The end of year balance will carry forward yearly.

Distribution of Residual Dollars are Performed by the ~~VU Assistant Director for Fiscal Analyst 2 and AS Business~~ Services and Planning.

After the closing of the Accrual Period, the ~~VU Assistant Director for Business Services & Planning~~ Fiscal Analyst 2 begins the process of distribution, in consultation with the ~~Executive Director for Student Engagement/Director of the Viking Union~~ AS Business Manager and the Fund Financial Manager.

Distribution occurs in the following priority order and up to the levels stated for each fund:

1. Operating

Funded Yearly: Equivalent to 10% of the approved AS Budget.

2. Approved GrantsPilots

Funded Yearly/Cap: Equivalent amount needed to fund all grantsPilots approved by the AS Finance Council for the entirety of pilot programs and the total amount of one-time purchases-use not fulfilled by fiscal year end.

2. Operating

~~Funded Yearly: Equivalent to 10% of the approved AS Budget.~~

3. Computer Repair & Replacement

Funded Yearly: \$~~35~~40,000 for replacement cost of all AS computers and peripherals.

4. Equipment

Funded Yearly/~~Cap~~: \$50,000 for repairing, replacing, or purchasing new Equipment (~~as defined above~~).

5. AS/OC Vehicle Replacement

Funded Yearly: up to \$5085,000. (~~equivalent to the cost of replacement for two vehicles~~).

6. Outdoor Center Training

Funded Yearly: Up to \$25,000.

7. Viking Union Organization

Funded Yearly: Up to 8% of the approved FXXVU budget.

8. Large Events

Funded Yearly/Cap: Up to \$65,000.

9. Student Enhancement Fund

Funded Yearly: Minimum of \$15,000, u15% up to \$50,000.

Note: if minimum amount not met, this account will not be funded, and distribution will move to the next fund.

710. AS Employee Development Fund

Funded Yearly: ~~15%~~ Up to \$2025,000.

~~**8. Viking Union Organization**~~

~~Funded Yearly: Up to 5% of the approved FXXVU budget.~~

~~**9. Large Events**~~

~~Funded Yearly/Cap: Up to \$65,000.~~ **11. AS Supplemental Fund**

Funded Yearly/Cap: Up to \$20,000.

~~**120. Grants AS Pilot Funding**~~

Funded Yearly: Remaining Residual Dollars, after all other target amounts have been reached.

Cap: There is no cap on this Reserve.

Definitions

Accrual Period- Transactions for June posted after the cutoff date, corrections, or transfers that need to happen for the previous Fiscal Year are processed, this is completed by the end of July.

Associated Students (AS) - All currently enrolled students at Western Washington University.

AS Funds - Funds allocated to the AS by the Service & Activities Fee and any revenue generated by AS Programs & Services.

AS Operating Budget- AS Funds ~~The amount~~ allocated for the current fiscal year.

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AS Reserves - Accounts established to ensure the continuous, safe, and efficient operation of Associated Student functions, funded from Residual Dollars.

Designated Reserves - Reserve funds for specific areas, available for funding in line with the specific purpose of each area.

Discretionary Reserves - Reserve funds allocated at the discretion of specified groups; available for funding requests that meet fund specifications.~~general funding requests can be made of these accounts.~~

Equipment - All items not considered basic building infrastructure or covered by other designated areas.

Fiscal Year - Western's fiscal year runs July 1 - June 30.

Financial Fund Manager - Position granted financial authority over the monies allocated to a fund; may delegate further to Budget Authorities.

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Policy Information:

PRO-AS-FIN-03 Distributing Funds to AS Reserves Procedure

Policy Owner: AS Finance Council

This policy cancels: PRO-AS-FIN-02 Distributing Funds to AS Reserves

Policy Approved By: AS Finance Council

Effective Date: June 8, 2016

Revision Date: February 2024

See also: POL-AS-FIN-04 Defining AS Reserves