Office of the Student Body Vice President for Finance
Fiscal Year 2015 Metrics and Guidelines & Directions for Budget Preparation

1. **Revenue**
   Goal: Ensure that when groups look at their budget, it is explicitly clear what expenses are expected to be covered by outside funding vs. what JFC is allocating money to be spent on. Also, ensure minimal change in subsidy in the process.

   a. Identify each revenue line item in the group's budget submission allocated to cover booth and buggy expenses, and zero it out. Do not allocate revenue to cover Booth or Buggy expenses.

   b. If the line item description matches a revenue line item to a specific expense, figure out how much of the expense is being covered by revenue. Use the public comment function to indicate the amount covered on both the revenue line item and the expense line item.

   c. If there is blanket revenue (i.e. general fundraising, dues, etc.) that does not cover a specific expense, allocate the revenue to specific expenses at your discretion; ensure the aggregate expenses equals the amount of revenue by covering expenses either in full or at an amount less than 100%. Consider our other metrics when doing this to help groups maximize funding (i.e. if you allocate revenue to personal meals or clothing, it will mean not adding more revenue later in the process consequentially maintaining their subsidy). Use the public comment function to indicate how the revenue is being divvied up on both the revenue line item and the expense line item(s).

   d. Look back over the budget and make sure your intentions are being clearly communicated. Look back at meeting notes and think about what the group identified as their priorities and make sure that is where JFC funding is going. Remember what the goal of this revenue allocation process is, and ensure you are helping your organizations understand what is expected of them to pay for vs. JFC, and that your allocations are helping, not hurting, them.

   e. Add revenue to cover the cost of any personal clothing, and add revenue in the amount of 75% of uniforms (We only subsidize 25%).

   f. Finalize your changes and note how much revenue is already allocated to travel and food.

   During this process, you are going to have to use your judgment to make decisions that will shape how the entire group reviews your organizations' budgets. Feel free to reach out to the SBVPF with questions as well as your groups if you need additional information

2. **Booth and Buggy**
   Goal: Give all groups a flat rate amount for participating in booth and buggy.

   a. Zero out any line items allocated for the building of booth except those allocated to come out of the capital expense fund. This includes all supplies, decorations, participation fees, and vehicle rentals used in the planning, building, and presentation of booth. Most groups have all these expenses under one group, so it should be pretty easy.
   b. Add a line item (the default description is JFC addition), put in the correct amount based on our metrics, and put in the public comment:
      > ***"JFC has changed its booth metric to a flat fee, set by the JFC at the start of the JFC Budget Review Process. This year, we will be funding student government recognized organizations $2,500 for a full booth, $750 for a Blitz Booth, and will provide groups doing Booth for the first time with a $750 bonus."***

      If you do not know whether your group does Blitz, Full, or if it is their first year, reach out to them, or Spring Carnival Committee.
   c. Zero out any line items allocated for the building or maintenance of Buggy except those allocated to come out of the capital expense fund. This includes all supplies, safety equipment, participation fees, and vehicle rentals used in the planning, building, and execution of buggy. Most groups have all these expenses under one group, so it should be pretty easy.
   d. Add a line item (the default description is JFC addition), put in the correct amount based on our metrics, and put in the public comment:
      > ***"JFC has changed its buggy metric to a flat fee, set by the JFC at the start of the JFC Budget Review Process. This year, we will be funding student government recognized organizations $1,000 if they participate in Buggy, and $500 for each team that races, capped at four teams, or $3000."***

      If you do not know how many teams your organization has participating in Buggy, contact them or Sweepstakes Committee.

3. **Travel**
   Goal: Have consistent travel allocations across groups while also factoring in the practical cost of travel, the varying needs of different organizations, and what is reasonable to ask participants to contribute.

   a. Find every instance of lodging in the budget. If the amount per night is over $150, change the amount based on $150 per night per 4 people per room. If it is under $150, make no change. Make sure the O-Code 'Travel – Hotel and Lodging' is used for each instance of lodging.
   b. Identify each line item that is for transportation and sanity check that is looks reasonable. If it doesn't look right (ie. It costs 3,000 to transport 5 people to Philadelphia), talk to your group or the SBVPF.
   c. Identify any line item O-Coded as 'Travel-Other' or 'Travel-Professional Vehicle Services.' If the expense is transportation related (and should be treated like transportation), keep it. If it is not (like black car service for a lecturer or performer or a vehicle for carnival/other event), change it to 'ops-program expenses.' If it is lodging related, change it to 'Travel - Hotel and Lodging.'
   d. Add the amount of revenue already allocated to travel for that group, the number of people traveling for the group over the course of the year (not for just one instance of travel. If you don't know this number, reach out to your group), and the following O-Code aggregates (found at the bottom of the page) into the Metric Excel sheet under the travel tab:
      i. Airfare Domestic
      ii. Airfare Foreign
      iii. Gas
      iv. Hotel and Lodging
      v. Other
      vi. Professional Vehicle Services
      vii. Rental Car
   e. The Excel document will output a number. Add a new line item under the revenue section of the budget (or where makes the most sense based on how the budget is laid out) with that number (even if the number is 0) and put as the public comment:
      "The JFC will fund hotels and travel with a cap at $150 per hotel room per night per four people, and a total cap of $250 per person traveling for the year."

4. **Food**
   Goal: Fund food at a level that supports the needs of organizations.

   a. Identify each line item allocated for food and make sure it is properly O-Coded:
      i. Food-Catering – Large galas and banquets that require a level of food that cannot be met by member efforts alone, and an outside vendor is needed.
      ii. Food-Meals for Members – Personal meals or food exclusive to the membership of an organization. Includes retreat and personal development food
      iii. Food-Refreshments for Events – Food for an event that does not require catering.
      iv. Food-General Body Meetings – Food for meetings.
      v. Food-Recruitment – Food for recruitment/Rush
   b. Identify any food budgeted specifically for recruitment/rush. If the amount is under $100 per semester, leave it as is. If the amount is over $100 per semester, lower it to $100 per semester. If the group did not budget for recruitment food, then they get nothing. O-Code this food as Food-Recruitment.
   c. Put the amount of revenue already allocated to food for that group, the number of people in the organization (use the Bridge unless you have a better way of determining this number), the number of cultural events, the total number of people attending the events, and the following O-Code aggregates (found at the bottom of the page) into the Metric Excel sheet under the food tab:
      i. Catering
      ii. Meals for Members
      iii. Refreshments for Events
      iv. Refreshments for General Body Meetings
   d. The Excel document will spit out a number. Add a new line item under the revenue section of the budget (or where makes the most sense based on how the budget is laid out) with that number (even if the number is 0) and put as the public comment,
      "The JFC will fund $100 per semester for food for rush/recruitment, $200 per semester for food at events, $5 per person per semester for food for general body meetings, and $15 per person per event for food at a cultural event, at a cap to 2 events."

5. **Miscellaneous Metrics**
   Goal: Adjust budgets to additional metrics

   a. For advertising, cap all costs (meaning they can be lower but cannot exceed) according to the following schedule:
      i. General Club/Organization Promotion - $100 per year
      ii. Normal Event - $40 per event instance
      iii. Large Event - $250 per event instance
      iv. Doherty Banner - $250 per banner
      v. Cost to Hang a Doherty Banner - $120 per instance
   b. If you adjust any advertising expenses, indicate in the public comment for that expense what metric is being used so the group knows why the expense was taken down.
   c. If a group has AB Tech expenses use the AB Tech Price guide to adjust the expense amount accordingly.
   d. Review the budget to make sure everything looks as you intend it to, and that everything is clearly communicated.
   e. Go through the budget and add any private comments that you think will help us review the budget as a group more efficiently.

6. **New Organizations**
   a. The following is a list of all organizations that are applying to receive a JFC subsidy for the first time. In accordance with the CMU Student Government Fiscal Policy, the JFC has placed a cap of $1000 on these newly funded organizations:

      Carnegie Mellon Golf Club
      Carnegie Mellon University Veterans and Family Association
      CMU Brain & Mind Club
      CMU in Haiti
      CMU SIAM
      CMU Sport Taekwondo Club
      Cosplay@CMU
      Crosslink
      Global Public Health Brigade
      Her Campus
      Humanist League
      Independent Musicians Organization
      Photography Club
      Project Smile
      Public Communication for Researchers
      Society for Creative Anachronism
      Society for Industrial and Applied Mathematics Student Chapter
      Students for Deliberative Democracy
      To Write Love on Her Arm

   b. If any of these organizations have a final requested subsidy that is greater than $1000, you must calculate the organizations' required additional revenue (Final Requested Subsidy - $1000), add this amount as a new revenue line item, and add as a public comment "As a new organization it is recommended that they do not receive more than $1,000 during their first fiscal year."