

Budget Development Guidelines (Academic Units)

Fiscal Year 2019-20

Overview

Auburn University will begin budget development activities for the 2019-2020 fiscal year (FY20) on or around November 1, 2018. Budget development guidelines have been developed with a unified goal of year-round planning and analysis, alignment with the University's strategic priorities, and efficient stewardship of resources and operations. Initial FY20 budgets will be due to the Provost's Office on December 14, 2018 with pre-final budgets due on February 28, 2019 in advance of the final budget meeting with the Provost in March 2019. Auburn is implementing a new budget and planning solution, Anaplan, in which FOAP-level budget development will occur by May 31, 2019. The comprehensive budget development timeline is below.

Revenue Budget Development

Under the University's strategic budgeting initiative, all revenues are budgeted. Budget & Planning Services will provide allocated undergraduate and graduate tuition, student aid and waivers, main campus state appropriation, and other fees for FY20 to your office on November 1, 2018. In addition, Budget & Planning Services will provide a three-year extract of your unit's actual revenues and expenses. Direct revenues such as differential tuition and course fees, distance learning fees, contract and grant revenues, indirect cost recovery revenue, gifts and investment income, sales and service revenue, and other revenue should be projected based on historic trends and changes to rates, offerings, and demand.

Personnel Budget Development

On November 1, 2018, Budget & Planning Services will provide a balancing file for all positions funded by your unit as of October 1, 2018. Your unit's salary cap for permanent and one-time salary enhancements (if available) will be calculated as a percentage of the annual salary of all single-incumbent, filled positions from the balancing file. The personnel budget for FY20 should include the annual salary of single-incumbent, filled positions plus the unit's salary cap; the estimated annual salary for positions that are currently vacant but posted for applications (posting number required); and projected multifill position spending based on historic trends and needs of the unit. Vacant positions that are not open for applications should not be budgeted for FY20.

Pending approval by the Department of Health and Human Services, AU Fixed Fringe Benefit Rates will be applied to the budget in February 2019.

Permanent salary enhancements for employees who receive a job family (University Staff and Administrative Professional employees) or faculty promotion are not included in the unit's salary cap or in the initial budget. Units should evaluate the likelihood of each employee receiving a promotion and determine whether to include the promotion amount in the FY20 personnel budget.

Operating Expense Budget Development

The operating budget for FY20 should reflect all non-personnel expenses for the upcoming year. Budget & Planning Services will provide a three-year extract of your unit's actual revenues and expenses across all sources. Each unit should evaluate prior years' operating budgets and actual expenses, along with the unit's prior year carryforward balance, to determine which one-time programs or costs may be funded outside the FY20 operating budget. Any variation of total operating expenses greater than 3% from the prior year will require documentation.

Central Unit Allocations & Mission Enhancement

Central Unit Allocations will be applied to the budget in February 2019. The unit's participation rate into the Mission Enhancement Fund is calculated at 17.5% of all main campus revenues except contract and grant revenues, indirect cost recovery revenue, gifts and investment income and will be applied to the budget in February 2019.

Budget Development Timeline

All dates are tentative and subject to change.

2018

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| October 1 | <ul style="list-style-type: none"> • Salary Cap Determination Date |
| October 22 | <ul style="list-style-type: none"> • Budget Development Guidelines distributed |
| November 1 | <ul style="list-style-type: none"> • Allocated undergraduate and graduate tuition, student aid and waivers, main campus state appropriation, and other fees distributed • Position file distributed |
| November 30 | <ul style="list-style-type: none"> • CENTRAL UNITS: initial budgets due to Budget & Planning Services |
| December 14 | <ul style="list-style-type: none"> • ACADEMIC UNITS: initial budgets due to the Provost's Office |

2019

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|----------------|---|
| January 15 | <ul style="list-style-type: none"> • Begin revisions to initial budgets, as requested |
| February 15 | <ul style="list-style-type: none"> • CENTRAL UNITS: final budgets due to Budget & Planning Services |
| February 28 | <ul style="list-style-type: none"> • AU Fixed Fringe Benefit Rates applied to all positions • ACADEMIC UNITS: pre-final budgets due to the Provost's Office • ACADEMIC UNITS: Central Unit Allocations distributed to Academic Units • ACADEMIC UNITS: Calculation of participation into Mission Enhancement Fund |
| March | <ul style="list-style-type: none"> • ACADEMIC UNITS: Final budget meetings with Provost • Anaplan training |
| April – May 31 | <ul style="list-style-type: none"> • Detailed budget development complete in Anaplan |
| June 1 | <ul style="list-style-type: none"> • Faculty Annual Reviews due to Provost's Office |
| July 15 | <ul style="list-style-type: none"> • Merit Recommendations open for completion in Anaplan |
| July 19 | <ul style="list-style-type: none"> • Performance evaluations for University Staff and Administrative Professional employees due to Human Resources |
| August 16 | <ul style="list-style-type: none"> • Merit Recommendations due to Provost's Office for academic units, HR for central units, and Budget & Planning Services for AUM, AAES, and ACES (All recommendations completed through Anaplan with workflows built in to send to appropriate offices) |