

2019-20 Central Unit Budget Development Guidelines

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 Budget & Planning Services on November 30, 2018. The initial budget submission should also be accompanied by a listing of costs that you would identify as your lowest priorities. This listing represents 5% of your overall net expense budget for FY19 and should also include measures taken to improve operational efficiencies. Auburn is implementing a new budget and planning solution, Anaplan, in which FOAP-level budget development will be completed 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 any allocated revenues 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 contract and grant revenues, indirect cost recovery revenue, gifts, 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 listing 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 position listing. The personnel budget for FY20 should include the annual salary of single-incumbent, filled positions plus the unit's salary and/or one-time cap; the estimated annual salary for positions that are currently vacant but posted for applications (posting number required); and projected multi-fill 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 in proposing their budget plans and should consider reserves as an option to fund non-recurring costs.

Budget Review & Central Unit Allocation Committee Approval

The Central Unit Allocation Committee will begin review after proposed budgets are submitted on November 30, 2018. Any increase in the total proposed budget from the initial budget provided by Budget & Planning Services must be accompanied by detailed explanations for the differences and should include a clear link to the university's goals outlined in the strategic plan. Based on comments from the committee or senior administration, you may be asked to revise your proposal and/or provide additional information. The revision period will begin on January 15, 2019 with a deadline for completion of February 15, 2019. The committee will recommend a unified central unit budget to the Budget Advisory Committee before February 28, 2019.

Budget Development Timeline **All dates are tentative and subject to change.**

2018

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

January 15	<ul style="list-style-type: none"> • Begin revisions to initial budgets, as requested by CUAC
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 • ALL UNITS: Anaplan training
April – May 31	<ul style="list-style-type: none"> • ALL UNITS: Detailed budget development complete in Anaplan
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)