The University of Alabama
Guidelines for the Annual Budget Process:

October:

• Develop and prepare annual Legislative Request (requests state appropriations for the fiscal year beginning the next October).

• Prepare and submit the annual Needs Assessment to the Alabama Commission for Higher Education (provides information to the state coordinating agency related to priorities for additional funds, institutional retirement costs, institutional retiree health insurance costs, and the anticipated costs of utilities)

• Close out prior fiscal year which includes determining available resources and needs, calculating budget balances available, determining funds to reserve (if necessary and available), analyzing central fringe benefit needs.

• Begin new fiscal year which includes establishing temporary budgets, budgeting available funds brought forward from prior year.

November:

• Present Legislative Request to the Board of Trustees for review and approval

• Upon Board approval, submit the approved Legislative Request to the State of Alabama Executive Budget Office

December - February:

• Tuition, institutional student aid, central fringe benefit analysis

• Assist in departmental planning and budgeting as needed

February – March:

• Establish initial budget model to aid executive leadership in resource allocation decision making

• Estimate, forecast, and analyze revenue and anticipated changes in expenditures

April – May:

• Continue to provide data and analysis for executive leadership as part of the resource allocation process

• Analyze state level budget requests to anticipate changes to state appropriation levels

• Begin preparation of tuition resolution, if necessary, to be presented to the Board of Trustees in June.
• Provide mandatory training to all campus user's responsible for the development, completion, and submission of the fiscal year budget into the data management system (IBM Cognos TM1) used to establish new budget

• Assist as needed in the budget development needs of individual campus departments

June:

• Present tuition and fee resolutions to the Board of Trustees for consideration

• Budget guidelines and allocations are provided to the University’s President and Vice President of each division

• Allocate resources and establish initiatives in the budget based on the resource allocation decisions made by executive leadership

July:

• Central budget office and campus constituents involved in the development, preparation and creation of the budget finalize submissions and make appropriate adjustments in the data management system (IBM Cognos TM1) to reflect the budget plan as approved by internal leadership (Department Heads, Deans, Vice Presidents, Provosts, and President)

July – September:

• Consolidated budget recommendations are evaluated by the President, Provost, and Vice President of each division

• Budget submissions are reviewed, reconciled, balanced, and analyzed to determine that resource allocations have been implemented according to the prioritization of resources established during the planning phases of the budget by executive leadership

• When the submitted consolidated budget has been balanced and reconciled, analyses and reports as required by Board Rule 410, are prepared and disseminated as necessary.

• Proposed budget is presented to the Board of Trustees by UA System Executive Vice Chancellor for Finance and Operations and the University’s Vice President for Financial Affairs at the September meeting.

• Upon review and approval of proposed budget, budgets are posted to the next fiscal year operating ledger within Banner.

• Prepare and submit the Operations Plan, which details the anticipated sources and uses of funds for the fiscal year, to the State of Alabama Executive Budget Office
Annual Budgeting Calendar
The University of Alabama

<table>
<thead>
<tr>
<th>OCT</th>
<th>NOV</th>
<th>DEC</th>
<th>JAN</th>
<th>FEB</th>
<th>MAR</th>
<th>APR</th>
<th>MAY</th>
<th>JUN</th>
<th>JUL</th>
<th>AUG</th>
<th>SEP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legislative Request Planning, Preparation, and Submission</td>
<td>Tuition and Institutional Student Aid Analysis</td>
<td>New Funding, Revenue, and Expenditure Estimates; Resource Allocation Prioritization</td>
<td></td>
<td></td>
<td>Tuition/Fee Request to Board</td>
<td>State Funds Allocation</td>
<td>Board Tuition/Fee Approval</td>
<td></td>
<td>Budget Proposal, Reporting, and Review</td>
<td></td>
<td>Board Budget Approval</td>
</tr>
<tr>
<td>ACHE Needs Assessment</td>
<td>University Year End/New Fiscal Year</td>
<td>Departmental Planning and Analysis: continuous</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Departmental Budget Development and Preparation</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Budgeting and Assessment

Implementation

Budget Proposal to Board

Development

Strategic Planning

Influences & Institutional

Revenue & Funding Analysis

Factors & Extern al Cost & Internal and

Annu al Budgetin g Process

The University of Alabama