

## **Guidelines for the Permanent Budget Reduction & Give Back of One-Time Funds for FY 2010 (Main Campus Only)**

In light of the decreased state funding for Auburn University, permanent reductions and give back of one-time funds will be required from all areas. To minimize the effect on the academic mission, a lower percentage reduction will be applied to instructional areas.

Academic units will be assessed a 2.5% permanent reduction and a 3.5% give back of one-time funds. Academic support units will undergo a 3.5% permanent reduction and a 4.5% give back of one-time funds.

The percentages for the budget reductions/give backs were determined using the FY09 base budgets stated in the budget book. Please note the Dean/VP has discretion to decide whether or not to spread its reductions/give backs evenly across the units reporting to them.

All areas will submit their permanent budget reductions to Budget Services before the start of FY2010 budget development. If salary budgets are reduced, the associated employee benefits may be used at the existing rate of 26.5%. For permanent **salary** reductions, please specify position numbers and the amount budgeted on base dollars to Budget Services. For permanent **maintenance** reductions, please specify the FOAP and the amount of the decrease to Budget Services. Only base budget funds can be used for permanent reductions. Summer funds can be used, but only the portion pertaining to salaries and associated benefits. These reductions will be effective the start of the 2009-10 fiscal year which is October 1, 2009.

The give back of one-time funds will be implemented in the same manner as the FY09 give back. Unrestricted funds can be used with the exception of cost shares and service centers. Employee benefits on base budgeted FOAP's cannot be used. All transfers will be made by Budget Services after the carryover process has run for FY2009 (approximately early November 2009). All FOAP's used for the give back of one-time funds should be sent along with the permanent reductions to Budget Services. The transfer will be made from the 780 "Budgeted Reserve" account or 700 "Other Operating Expenses" if there is not enough funds in the budgeted reserve.