

<b>To:</b> President Gamble Business Process Review Oversight Committee	<b>From:</b> BPR Budget Team Jeff Davis, Kathy Attebury, Clyde Carroll, Joe Sidley, Bobby Bear, Deby Gunter, Chris Wendland, Terrie Iverson
<b>Date:</b> < 19 January 2007 >	<b>Document Number:</b> <or revision/other identifier>

## MSU Business Process Review Business Case: Online Budgeting

### Executive Summary

The Budget Team is redesigning the Online Budgeting Process.

The current online budgeting system (NWAATYP) at Bozeman is a homegrown process that has not had resources to maintain changes with Banner upgrades, and has thus experienced significant technical functionality problems. This has required additional front and back end processes from the Budget Office to provide our constituents with a user-friendly budgeting process. In addition, Banner Spreadsheet Budgeting (SSB) was necessary to load all MSU organization budgets. However, the validation process of SSB was fairly labor intensive prior to loading budget data to Banner HR and Budget Development.

Due to the technical difficulties described above, Bozeman staff have been reviewing and testing other Banner functionalities for the past year. These functionalities consist of Salary Planner and Budget Development, which would eliminate manual front-end and back-end processes, reduce number of errors, reduce duplication of effort, improve quality of the process, improve customer satisfaction, and provide system efficiencies and effectiveness.

The data and results (referenced in appendixes) that support the decision to implement existing Banner functionalities were derived from the Flow Charts, Cost/Benefit Analysis, Customer surveys, and Focus Group responses.

The Cost/Benefit Analysis indicates approximately \$15,000-\$20,000 in annual cost savings.

### CASH FLOW SUMMARY (\$ in 1000s)

Cash inflows (outflows)

Incremental benefit impacts	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Incremental expense item impacts	15.55	16.23	16.92	17.63	18.35	19.09	103.77
Net operating inflow (outflow)	15.55	16.23	16.92	17.63	18.35	19.09	103.77
Asset purchase (from above)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Incremental CASH FLOW</b>	<b>15.55</b>	<b>16.23</b>	<b>16.92</b>	<b>17.63</b>	<b>18.35</b>	<b>19.09</b>	<b>103.77</b>
Cumulative Net Incremental CF	15.55	31.78	48.69	66.32	84.67	103.77	103.77

The Budget Team recommendation is to use existing Banner budgeting functionalities to complete the annual budget process beginning FY08. Doing so will marginally reduce costs, but will create system efficiencies and increase customer satisfaction. Salary Planner functionality will provide customers with position budgeting; Budget Development will provide customers with operations budgeting. Salary Planner and Budget Development functionalities will be implemented across all MSU organizations. From the extensive testing of this product to-date, we have identified that position budgets can be calculated from the Reappointment segment of the Salary Planner functionality, another benefit to budgeteers!!!

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**A. Introduction**

**1. MSU Business Process Review**

The current online budgeting system (NWAATYP) at Bozeman is a homegrown process that has not had resources to maintain changes with Banner upgrades, and has thus experienced significant technical functionality problems. This has required additional front and back end processes from the Budget Office to provide our constituents with a user-friendly budgeting process. Therefore, a decision was made to use a Banner budgeting functionality to complete the annual budget process beginning FY08. Both Salary Planner and Finance Self Service sessions at SCT Summit were attended by several Budget and HR staff who reported that these functionalities were efficient and effective methods of implementing both position and operations budgets. The Budget Office and departmental staff costs will be analyzed for any cost savings. Analysis is taking place during FY07 and should be ready for implementation during FY08 budgeting next Spring.

**a. Summary of Processes to be Redesigned or Modified.**

<b>Process Title</b>	<b>June 28<sup>th</sup> 2006 Recommendations</b>
Online Budgeting	Redesign

The Budget Team is redesigning the Online Budgeting Process. This will accomplish the following: eliminate manual front-end and back-end processes, reduce number of errors, reduce duplication of effort, improve quality of the process, improve customer satisfaction, and provide system efficiencies and effectiveness.

**b. Business Process Review Objectives**

Implementing Salary Planner and Finance Self Service will:

- Improved institutional and systems efficiencies and effectiveness;
  - Single process across all MSU organizations,
  - Data consistency,
  - Quality process,
  - High level of customer service, and
  - Timeliness of product or service delivery.
- Improved technical functionality.

**c. Scope of This Case**

The cost savings will be realized by the Budget Office, and the benefits will be realized by the departmental staff responsible for completing the annual budget process, as well as the Budget Office staff. This analysis will be factored over a 5 year time period (FY08-FY12) in the Cost/Benefit Analysis.

**2. Business Process Review Business Case Purpose**

Again, using Banner functionalities to complete the annual budget process will provide system efficiencies for the Budget Office and departmental staff.

### 3. Background

The Salary Planner and Finance Self Service functionalities of Banner are being implemented to provide greater system functionality and efficiencies for campus constituents and Budget Office staff.

#### a. Problems and/or Opportunities Addressed by Business Process Review

- Opportunities presented by BPR to address problems identified through the Pappas Review process include:
  - Single process across all MSU organizations to promote efficiency, succession planning, training, and improved ability to meet peak demands.
  - Data consistency to improve the reliability of management reports both from an individual campus perspective and a comparative, cross campus perspective.
  - Process to improve quality, reduce error rates and improve the targeting of training and development of reference materials,
  - Improved timeliness of product or service thus improving ongoing process efficiency.
- Improved technical functionality by implementing Banner functionality that MSU already owns, but has not implemented, as well as potential to purchase and implement other IT enhancements subject to budgetary constraints.
- Implementation of Front Office/Back Office concept. This concept was proposed by the Pappas consultants where the client interface still occurs on a face to face basis with the client dealing with “their” own campus. Any transactions that do not include a face to face client interaction, a “moment of truth”, can be processed at any campus where there are available resources. This will improve overall efficiency and effectiveness and smooth out resource demands across all MSU organizations.

#### b. Connections to other Projects/Products or Programs

The BPR project has ongoing links with:

- Business Continuity Planning
- Disaster Recovery Planning
- Pre-Disaster Mitigation Planning
- National Industry Benchmarking
- BPR Student Administration (future)

#### c. Other, Alternative Actions

None

**d. Current Problems or Limitations**

Current problems or limitations include:

- o Different cultures across all MSU organizations

**e. Other Important Historical or Situational Information**

None

**B. Methods and Assumptions**

The data and results are from the Flow Chart simulation, Cost/Benefit Analysis, Customer surveys, and Focus Groups.

The assumption is to utilize current Banner functionality, i.e. Salary Planner and Budget Development. Salary Planner will provide customers with both reappointment and position budgeting; Budget Development will provide customers with operations budgeting.

**1. Financial Metrics**

Assumptions used in Cost/Benefit Analysis:

Table of Assumptions		Name
Assumption 1	3.5	Annual Salary Increase
Assumption 2	3.0	Inflation
Assumption 3	17000.0	Annual Transactions
Assumption 4	21.5	Ave Admin Hrly Salary
Assumption 5	150.0	Departments
Assumption 7	2000.0	Annual error rate
Assumption 8	0.7	Error correction cost
Assumption 9	25.0	Wght Avg Hrly Sal Depts
Assumption 10	23.6	Wght Avg Hrly Sal IT
Assumption 11	146.7	Avg Process Hrs Central
Assumption 12	49.0	Avg Process Hrs/Dept
Assumption 13	2.0	Avg Process Hrs IT
Assumption 14	22.3	Wght Avg Hrly Sal Central
PROCESS IMPROVEMENT ASSUMPTIONS		
Assumption 15	23.1	Wght Avg Hrly Sal Central
Assumption 16	125.2	Avg Process Hrs Central
Assumption 17	23.6	Wght Avg Hrly Sal IT
Assumption 18	0.0	Avg Process Hrs IT
Assumption 19	25.0	Wght Avg Hrly Sal Depts
Assumption 20	45.0	Avg Process Hrs/Dept
Assumption 21	1800.0	10% Error reduction per yr

Financial metrics includes:

- Total cost
- Cost per employee
- Cost per transaction

## **2. Business Case Scope and Boundaries**

The Budget Office will realize the cost savings, and the departmental staff responsible for completing the annual budget process, as well as the Budget Office staff will realize the benefits. This analysis will be factored over a 5-year period (FY08-FY12) in the Cost/Benefit Analysis. The analysis period will take place during the fall of each fiscal year. This will include an annual customer survey. Once the results are tallied, it will be shared with the administration and our constituent group.

### **a. The Analysis Period**

The analysis period for Online Budgeting will be evaluated over a 5-year (FY08-FY12) timeframe from the date of completed implementation.

The Cost Benefit Analysis and a Customer Survey will be completed in the Fall of each fiscal year.

### **b. Geography or Location**

Implementation of online budgeting will occur across the four MSU all MSU organizations. This will provide efficiency and effectiveness as well as ensure a high level of client satisfaction.

### **c. Organizations**

The organizations covered by this business case include the administrative and finance processes across the following:

Montana State University

- Billings campus
- Bozeman campus
- Agricultural Experiment Station
- Extension Service (FSTS)
- Great Falls campus
- Northern campus

### **d. Functions and Positions**

The recommendation made in this business case will affect all departments across all MSU organizations.

### **e. Technology**

Salary Planner and Budget Development are current functionalities of Banner 7.x.

## **3. Scenario Design**

Salary Planner and Budget Development are targeted for implementation at all MSU organizations with the FY08 reappointment and budgeting processes. Implementation and training will occur during Spring 2007.

The implementation of Salary Planner and Budget Development will eliminate manual front-end and back-end processes, reduce number of errors, reduce duplication of effort, improve

quality of the process, improve customer satisfaction, and provide system efficiencies and effectiveness.

#### **4. The Cost Model**

Identified all relevant costs—central process costs, departmental costs, implementation and training costs.

#### **5. The Benefits Rationale**

The benefits of Salary Planner and Budget Development:

- *Service Objectives*
  - Improved institutional and systems efficiencies and effectiveness;
    - Single process across all MSU organizations,
    - Data consistency,
    - Quality process,
    - High level of customer service, and
    - Timeliness of product or service delivery.
  - Improved technical functionality.

#### **6. Data Structure**

The business case reflects the Cost/Benefit Analysis comparing the Business As Usual vs. New Implementation of Banner Functionality.

#### **7. Data Sources and Methods**

- Workload Distribution Charts
- Flow Chart
- Customer Survey
- Focus Groups
- Cost/Benefit Analysis

For initial estimate please see attachment 1

##### **a. Data Sources**

- Flow Chart
- Customer Survey
- Focus Groups
- Cost/Benefit Analysis

##### **b. Methods for Estimating Costs and Benefits**

See attachment 1

## 8. Assumptions

Assumptions used in Cost/Benefit Analysis:

Table of Assumptions		Name
Assumption 1	3.5	Annual Salary Increase
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Assumption 21	1800.0	10% Error reduction per yr

## C. Business Impacts

The Cost/Benefit Analysis reflects approximately \$15,000-\$20,000 in annual cost savings. Additional benefits include gained efficiencies across campus units from the use of existing Banner technologies and increased customer satisfaction.

### 1. Financial Model and Cash Flow Statements

The Incremental Approach was used to analyze the Online Budgeting processes (see Attachment 2).

#### a. Benefits and Gains

The benefits are gained efficiencies across all MSU organizations from the use of existing Banner technologies and increased customer satisfaction.

Expenses include Central and Departmental Processing Costs, Error Correction Costs and Training Costs.

**b. Expenses (or” Operating Expenses”)**

Expenses include Central and Departmental Processing Costs, Error Correction Costs and Training Costs.

**c. Assets Purchased**

No purchase necessary as product functionality exists in Banner.

**d. Cash Flow Summary**

See appendix for Cash Flow Summary.

**2. Analysis of Results**

The Cost/Benefit Analysis does not show any significant cost savings.

**3. Non-financial and Non-quantified results**

The benefits gained are efficiencies across all MSU organizations from the use of existing Banner technologies and increased customer satisfaction.

**D. Sensitivity, Security and Risk Analysis**

**1. Sensitivity Analysis**

Cash flow estimate assumptions:

- Average Salary levels
- The rate of inflation
- Implementation and Staff Training

**2. Security**

Security will be tied to the existing HR and Finance org security for Salary Planner and Budget Development.

**3. Risk Analysis**

We believe the implementation of Salary Planner and Budget Development will improve efficiencies and customer satisfaction. There is high probability that this functionality will also reduce the number of errors that have occurred with the existing budgeting processes.

**E. Conclusions and Recommendations**

To gain efficiencies across all campus units, we recommend the implementation of Salary Planner and Budget Development.

**1. Conclusions**

Use existing Banner budgeting functionalities to complete the annual budget process beginning FY08. Doing so will marginally reduce costs, but will create system efficiencies and increase customer satisfaction.

**2. Recommendations**

The Budget Team recommendation is to implement Salary Planner and Budget Development to utilize existing budget functionalities of Banner across all MSU organization. From the extensive testing of this product to-date, we have identified that position budgets can be calculated from the Reappointment segment of the Salary Planner functionality.

**F. Appendixes and References**

**Average Costs before Process Improvement**

**(Touch) Time to Complete (mins)**

Resource Type	Resource No.	Resource Cost	Activity	Description	Short	Avg	Long	HRS	Cost	Wght Avg
Dept	1	23.631	Distribute	Executives allocate to Deans/Directors	360	480	720	8	189.05	
Dept	1	30.042	Distribute	Deans/Directors allocate to Departments	360	480	720	8	240.34	
Dept	1	13.84	Data Entry	Departments budget POSNs & Operations w/allocation received	60	360	960	6	83.04	
Dept	1	30.042	Review	Deans/Directors review budgets from departments	800	960	1920	16	480.67	
Dept	1	23.631	Review	Executives review budgets from Deans/Directors	240	480	600	8	189.05	
Dept	1	13.84	Decision	Incorrect data sent back to departments for corrections	120	180	240	3	41.52	
		22.50				2940		49	1,223.66	24.97

IT	1	23.562	Process	Lead Systems analyst will load NWAATYP w/data from the spreadsheets	60	120	240			
		23.562				120	2	2	47.12	

Central	1	34.828	Distribute	Bgt offc distributes allocation to Executives	480	1440	2400	24	835.87	
Central	1	15	Run Query	POSNs from PBUG (all except those through Salary Projections)	60	180	500	3.00	45.00	
Central	1	15	Process	POSNs from Salary Projections				0.00	-	
Central	1	15	Run Query	All Pooled POSNs	0.25	0.5	1.5	0.01	0.13	
Central	1	15	Run Query	All Single POSNs	0.25	0.5	1.5	0.01	0.13	

Central	1	15	Run Query	Match all single POSNs w/current incumbent	0.5	90	200	1.50	22.50	
Central	1	15	Process	Load all GenOp POSNs into a "411201" tab. Load all Non-GenOp into the "other" table in same spreadsheet	120	200	360	3.33	50.00	
Central	1	20.297	Review	Bgt offc reviews budgets from executives	2400	4800	6000	80.00	1,623.76	
Central	1	20.297	Review	Bgt offc reviews budgets after corrections	600	1200	3000	20.00	405.94	
Central	1	15	Run Query and Report	Error reports and queries are run on data	2	10	30	0.17	2.50	
Central	1	15	Data Entry	Corrections applied to invalid data	60	90	120	1.50	22.50	
Central	1	15	Run Queries	Extract all data from NWAATYP	1	3	5	0.05	0.75	
Central	1	15	Run Queries	Error check queries	1	5	10	0.08	1.25	
Central	1	15	Data Entry	Fix Errors	30	120	300	2.00	30.00	
Central	1	15	Run Queries	Queries to separate data	1	5	10	0.08	1.25	
Central	1	20.297	Process	Validation	30	60	90	1.00	20.30	
Central	1	20.297	Manual input	Fix Validation Errors	120	180	360	3.00	60.89	
Central	1	20.297	Process	Upload to Budget Development	30	60	90	1.00	20.30	
Central	1	20.297	Process	Merge position and operations budgets	30	180	360	3.00	60.89	
Central	1	20.297	Process	Feed budgets to Banner Finance	30	180	360	3.00	60.89	
		17.85						146.733 3	3,264.84	22.25

Average Costs with Process Improvement

(Touch) Time to Complete (mins)

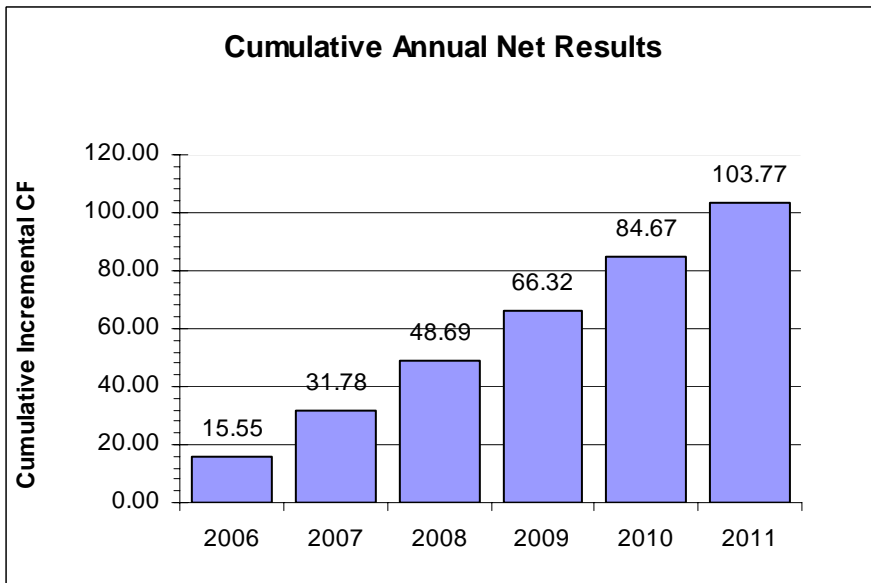
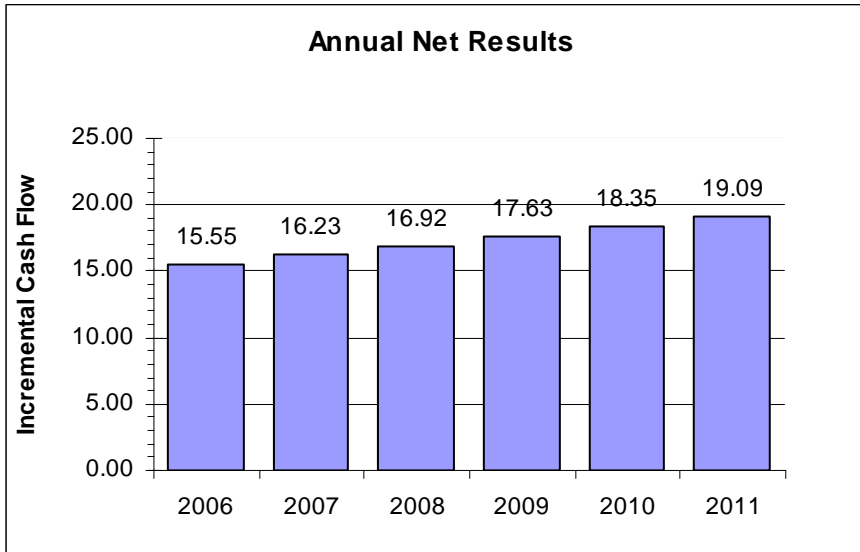
Resource Type	Resource No.	Resource Cost	Activity	Description	Short	Avg	new time	Long	HRS	Cost	Wght Avg
Dept	1	23.631	Distribute	Executives allocate to Deans/Directors	360	480	480	720	8	189.05	
Dept	1	30.042	Distribute	Deans/Directors allocate to Departments	360	480	480	720	8	240.34	
Dept	1	13.84	Data Entry	Departments budget POSNs & Operations w/allocation received	60	360	360	960	6	83.04	
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Dept	1	23.631	Review	Executives review budgets from Deans/Directors	240	480	480	600	8	189.05	
Dept	1	13.84	Decision	Incorrect data sent back to departments for corrections	120	180	180	240	3	41.52	
					22.50	2940	2940	5160	49	1,223.66	24.97

IT	1	23.562	Process	Lead Systems analyst will load NWAATYP w/data from the spreadsheets	60	0		240			
					23.562	0		0	0	-	

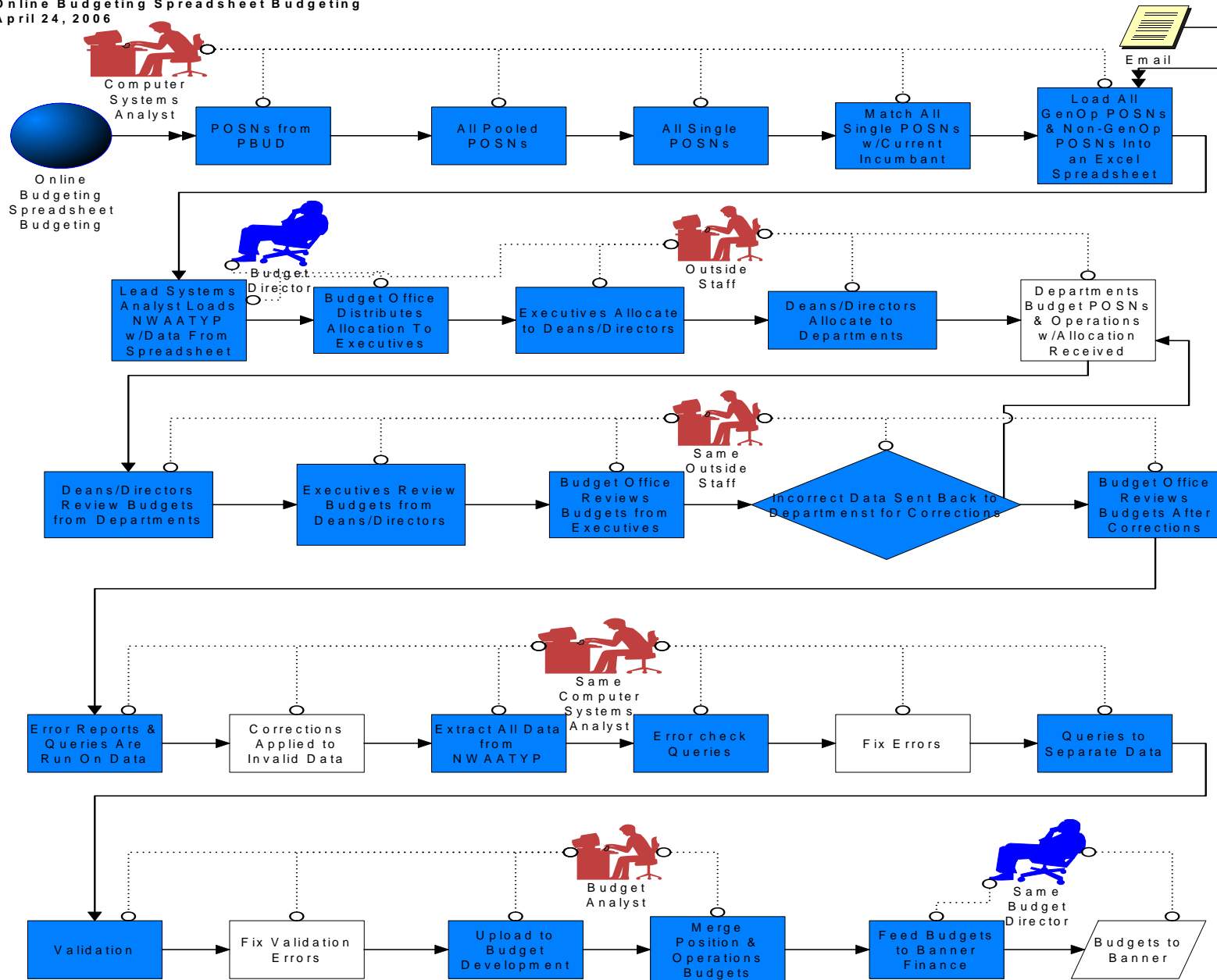
Central	1	34.828	Distribute	Bgt offc distributes allocation to Executives	480	1440	1440	2400	24	835.87	
Central	1	15	Run Query	POSNs from PBUD (all except those through Salary Projections)	60	180	0	500	0	-	
Central	1	15	Process	POSNs from Salary Projections					0	-	
Central	1	15	Run Query	All Pooled POSNs	0.25	0.5	0	1.5	0	-	
Central	1	15	Run Query	All Single POSNs	0.25	0.5	0	1.5	0	-	
Central	1	15	Run Query	Match all single POSNs w/current incumbent	0.5	90	0	200	0	-	

Central	1	15	Process	Load all GenOp POSNs into a "411201" tab. Load all Non-GenOp into the "other" table in same spreadsheet	120	200	0	360	0	-	
Central	1	20.297	Review	Bgt offc reviews budgets from executives	2400	4800	4800	6000	80	1,623.76	
Central	1	20.297	Review	Bgt offc reviews budgets after corrections	600	1200	1200	3000	20	405.94	
Central	1	15	Run Query and Report	Error reports and queries are run on data	2	10	0	30	0	-	
Central	1	15	Data Entry	Corrections applied to invalid data	60	90	0	120	0	-	
Central	1	15	Run Queries	Extract all data from NWAATYP	1	3	0	5	0	-	
Central	1	15	Run Queries	Error check queries	1	5	0	10	0	-	
Central	1	15	Data Entry	Fix Errors	30	120	0	300	0	-	
Central	1	15	Run Queries	Queries to separate data	1	5	0	10	0	-	
Central	1	20.297	Process	Validation	30	60	0	90	0	-	
Central	1	20.297	Manual input	Fix Validation Errors	120	180	0	360	0	-	
Central	1	20.297	Process	Upload to Budget Development	30	60	5	90	0	1.69	
Central	1	20.297	Process	Feed budgets to Banner Finance	30	180	5	360	0	1.69	
Central	1	20.97	Process	Merge position and operations budgets	30	180	60	360	1	20.97	
					17.88		7,510		125.2	2,889.92	23.09

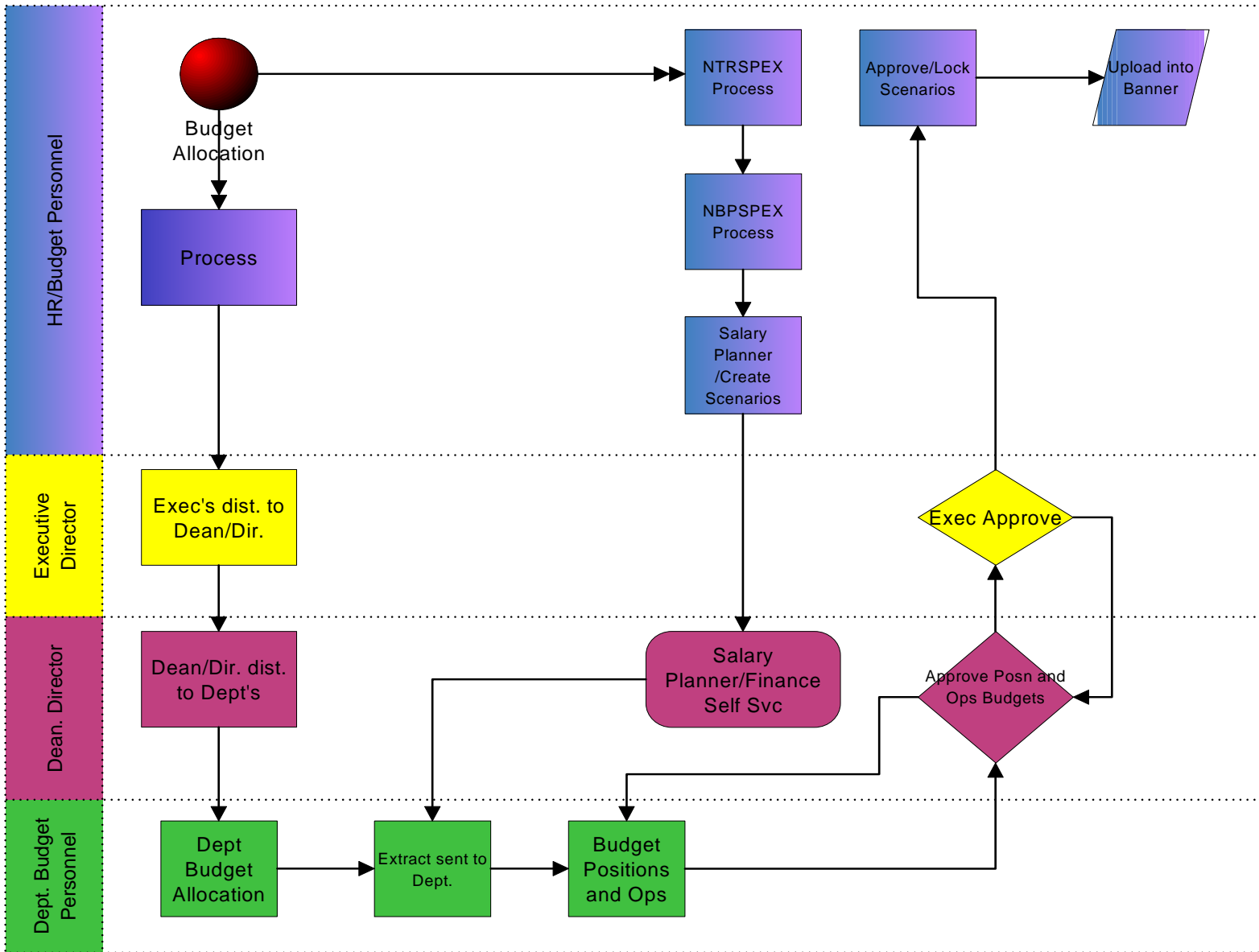
Incremental Cost/Benefit Results (\$ in 1000s)



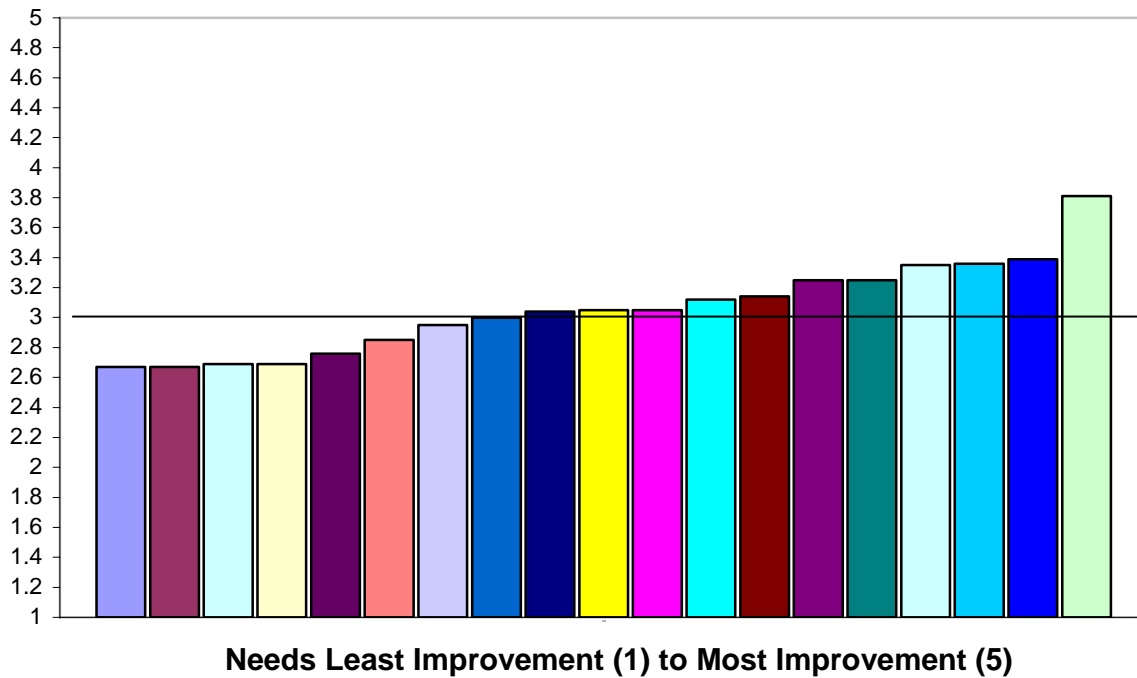
# Bozeman Online Budgeting Spreadsheet Budgeting



Salary Planner/Budget Development Flow Chart



### Which Budget areas need improvement the most? MSU



- Timely adjustments
- Useful budget office response
- Accuracy of budget data
- Timely budget office response
- Budget office communication
- Timely budget data
- Easy correction
- Convenient budget training
- Understandable budget adjustment
- Quality of budget training
- Easy use of NWAATYP
- Understandable budget data
- Accuracy of budget reports
- Easy changes to NWAATYP
- Sufficiency of reports
- Usefulness of PR encumbrances
- Understandable budget instructions
- Adequate time for NWAATYP
- Accuracy of PR encumbrances

Only two individuals participated!

1. Do you understand the budget process?

Responses:

- Yes
- No, not completely as there are some nuances on this campus that remain a mystery.

2. Are adequate training opportunities available?

Responses:

- Yes
- Every request has received the proper attention

3. Are your budget documents presented in a clear and understandable format?

Responses:

- Yes
- They have been clear once I figured them out

4. Is the information useful?

Responses:

- Yes
- Most of the time

5. Is the budget data accurate?

Responses:

- No. After a couple of months, the data could be inaccurate because of departments delaying the charges. Payroll is also behind by 1 month.
- Only if I ask the correct questions. I think my budget might be one of the, if not the most complex of any budget on campus. Intelligent questions will only come after I become more intelligent about the budget.

6. Do you understand the budget adjustment process?

Responses:

- Yes
- Not sure that I know what you are referring to.

7. Are there sufficient reports to monitor budget balances?

Responses:

- Yes
- Yes

8. What could the Budget Office do that would make your financial responsibilities easier or more efficient?

Responses:

- Require that all billings have to be done monthly.
- Continue to be available so when I am ready to ask a question the process is expedient.

1. Do you understand the budget process?

Responses:

- I believe I do understand it, in general. I try to keep good track of my budget, relying heavily on the ‘% used’ information on the monthly sheets. This is my best guide since I am not always aware of the charges against my budget. It has not worked for me to work with the budget here at the college like budgets I have worked with elsewhere where you have a beginning dollar amount and keep track of your expenditures through time.
- For the most part, yes.
- Yes.
- Yes.
- For the most part, yes, but I believe that is only because of my interaction at the Dean’s Cabinet level as we have talked through the budget process. Prior to that, I would have said no. And my understanding of the process is still cloudy, especially in areas of what happens in terms of timeline, who and where the budget goes to, etc.

2. Are adequate training opportunities available?

Responses:

- a. I think so. I am not sure what I would recommend.
- b. Although Mary Ellen provided us with an education session in the Fall that was somewhat helpful, I now think that a peer presentation may have been helpful, too. It’s difficult to know what to ask if you are new to the job. A peer presentation for program directors, department administrative assistants, and department chairs might be useful.
- c. I don’t know of any group training opportunities, but it has been offered to me individually.
- d. Yes.
- e. For what? Budgeting? I would say no as far as what I am aware of, but there may be training opportunities I am unaware of or perhaps these are arranged when requested,

3. Are your budget documents presented in a clear and understandable format?

Responses:

- a. Yes, except that it is not possible to anticipate costs for maintenance, printing, postage, etc-especially in an area where various centers use the account number.
- b. That was the greatest challenge for me this past year. Although it was understandable once it was explained, I was wondering if there are alternative formats.
- c. Yes.
- d. Yes.
- e. For the most part, yes, but there was certainly a learning curve to understanding how to read them. The simplified one sent out by the Associate Dean of Admin and Finance each month is the one I most use unless there is a discrepancy. It would be nice though to have more consistency in when the reports are provided.

4. Is the information useful?

Responses:

- a. Yes-especially % used as I stated above.
- b. Sometimes when I ask questions occurred about specific cost, I always felt I had to ask Mary Ellen for explanations. I suppose it would be more helpful and a better use of everyone’s time if that rationale for the cost were better defined.

- c. Yes.
  - d. Yes.
  - e. Yes, I use it to check on expenditures that may be in question, to see how the programs are sitting in terms of meeting budget projections, and to be aware of expenses to the programs/departments that are not readily evident through the budgeting process (i.e. computer network maintenance fee).
5. Is the budget data accurate?
- Responses:
- a. I think it is.
  - b. Not always. But if errors were identified, the corrections were made.
  - c. Yes-there have been very few occasions of the wrong department being charged.
  - d. Yes.
  - e. I always think there are discrepancies, but when I look into them they are almost always accurate.
6. Do you understand the budget adjustment process?
- Responses:
- a. Not always, but I have always been able to do what I need to do.
  - b. I think so.
  - c. Yes.
  - d. Yes.
  - e. I don't think I know what the budget adjustment process is. So unless I know it as something else, I would have to say no.
7. Are there sufficient reports to monitor budget balances?
- Responses:
- a. I am not sure how to answer this. I believe there are.
  - b. Yes.
  - c. Yes.
  - d. Yes.
  - e. As mentioned above, for the most part, yes, the reports provided are sufficient and useful. However, it would be a much more timely and useful service if we could use some form of Banner Web to look at budget balances and reports online. This would allow us to access it when we needed the information or had time to review it. As I mentioned the infrequency of getting the reports makes it hard to plan for review.
8. What could the Budget Office do that would make your financial responsibilities easier or more efficient?
- Responses:
- a. Provide a list of accounting numbers within my departmental account so that I can assign them to our costs.
  - b. My greatest concern regarding the budget is inadequate time to monitor the budget and review concerns with program directors.
  - c. Uncertain as of now.
  - d. I think the current process works efficiently and don't see a need for change.
  - e. Three things. (1) make the reports provided come out on scheduled dates and keep the campus aware of those dates, (2) provide some for of web viewing of the budges expenditures and balances, and (3) provide training or information about the entire budget process.