

Synthesis of Budget Process

Q1. What was the purpose of the budget process?

- ◆ The overall thought on this question was that the budget process served as a planning tool. It would allocate dollars to certain areas within the college so that it could achieve desired outcomes or results. It was seen as a rational or logical approach in which resources were awarded to campuses, departments and/or sites. Some also viewed the budget process as a way to control expenditures rather than accomplishing goals or objectives.

Q2. What was the process used in budgeting?

- ◆ Most individuals felt that the individual campuses designed their own budget and they sent it to District Office for approval. However, there seemed to be a sense or feeling that the District Office had too much voice in individual campus budget decisions. There was a sense that there was too much politics at DO and that the budget process was so political it hampered campus planning in the beginning and evaluation at the end.
- ◆ Others felt that the individual campuses and DO each constructed a budget for the campuses. If there was a discrepancy, the campus and DO would come to some consensus of how to balance the budget. Again, a few believed that DO would have the final say, since they have ultimate authority in the financial matters.
- ◆ At the campus level, respondents believed that there was a participatory or bottom-up approach to formulating the budget. Employees sensed that their concerns were addressed at the individual campus level, but not at the district level. Even with their participation, DO would usurp the collective group recommendation.

Q3. What do you feel the budget process accomplished?

- ◆ Two extremes emerged from this question; one being negative and the other positive. Those individuals who disapproved of the process thought that it encouraged overspending, that is was not the most effective use of college revenues, and that the system just divides up the money and allocates it without thinking or checking to discern what the priorities are on the campuses.
- ◆ Respondents who felt that the process was effective seemed to believe that it was a participatory process, at least at the campus level. They also suggested it was a way of disseminating financial information to a large group of employees. A few additional insights suggest that it forces people to prioritize their objectives for their campus or department. It also was thought that by the process being participative, it invited an openness to the process and created more knowledge about how money

was received and budgeted for expenditures. There was also a sense that the allocation of money was unequal and that there seemed to be a historical and political reason behind the inequities.

Q4. Did the budget process help you in your day to day responsibilities? Why or why not?

- ◆ The majority responding to this question believed that knowing the budget process helped them in their daily jobs. It focused them on how to plan and thus request funds for their goals and it revealed other places within the budget they could secure funding. For some, it helped them focus on a strategic initiative and how to stay within the limits of certain allocations.
- ◆ Some individuals did not seem to see the interaction between the budget process and their day to day responsibilities. They seemed to still spend time searching for money within their budgets to pay for initiatives they feel will benefit the college.

Q5. To what degree do you believe the budget process was successful?

- ◆ Responses ranged from very successful to not successful. Those who thought it was a success did so because the budget was balanced. Those who did not think it was successful were those who felt that the budget controlled how the college operated. The majority of responses fell within the "somewhat" successful range. They thought that although the process was not successful it was not a total failure either. Others suggested that it could be improved and that the college stay within its resources. It was not successful in accomplishing the goals and objectives the college wished to achieve.

Q6. What about the budget process was not successful? What caused the problems with the budget process?

- ◆ A few of the statements regarding the unsuccessful aspects of the budget process: It encouraged more competition between units, departments, and campuses for resources. There did not seem to be any college-wide criteria for setting budgets. It also seemed that the budget preceded the planning processes. Again, the concept that the budget drove the plan was mentioned. There also did not seem to be any analysis or evaluation of programs, so units were continuously funded no matter their degree of effectiveness within the college. There is also a sense that DO has too much of an influence on budget development and that their deadlines for submission are unrealistic. Finally, a few stated that the Board of Trustees can interfere with carefully developed plans.

Q7. How could have the budgeting process been more successful at OCC?

- ◆ A few recommendations of those interviewed: First, there needs to be a better system or process of planning college wide before the budget is developed. This will allow the plan to drive the budget and not vice versa. Second, the current financial computer system is archaic and needs to be replaced. New “user friendly” software and hardware needs to be installed in which developing a budget and planning can be fully integrated. Third, multi-year budgeting should be instituted or long range planning should be the first step in the budget development. Finally, there needs to be a more open decision-making process so that everyone can understand what individuals, units, campuses and district offices are attempting to plan or budget.