

**The University of Akron  
Administrative Activities Review  
Office of Resource Analysis and Budget**

**Basic Facts and Descriptions of the Office of Resource Analysis and Budget**

**Mission and Goals**

The mission of the Office of Resource Analysis and Budget (the Department) is to develop, control and maintain the integrity of the annual unrestricted current fund budgets for the general fund, departmental sales, and auxiliary operations for the Akron and Wayne campuses. This mission is supported by the ongoing position management function which, including fringe benefits, drives over 64 percent of the budget.

The goals of the Department are to provide the groundwork for a fiscal foundation that is sustainable and supports the overall mission of the University while providing daily support to financial inquiries as well as timely, accurate responses to requests.

**Services**

**I. Critical partners**

The Department works closely with the senior leadership of the institution as well as the mid-level managers throughout the planning and development stages. The budget is a guide for spending that is developed with input from the leadership team as well as the various academic and administrative units.

The Department collaborates closely with various units in fulfilling the stated mission. The units include, but are not limited to the following:

- a. Institutional Research and the department of Admissions (Enrollment Management) provide significant support in developing revenue projections that drive the general fund budget base.
- b. Human Resources works closely with the Department throughout the year to assure position information is current and accurate.
- c. Controller's Office is a key source of information when researching financial activity.

**II. Customers or end-users of your service**

The Department's end-users and stakeholders are the entire campus community as well as various external constituents, such as the Ohio Department of Higher Education and other state-supported universities within the state of Ohio.

**III. Key performance analysis**

- a. Actual activity variances from the budget are key performance indicators of the Department. Quarterly variance reports are submitted to the Board of Trustees. These reports summarize the fiscal activity as compared to the annual budgets at a

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- summary level. In preparing the reports, significant analysis is done by the Department to identify areas of concern and issues to be investigated.
- b. Variance reports and trending reports are prepared as requested by the leadership team. These reports are used in decision-making as well as general review of outcomes.
  - c. The Department is a service unit and provides daily support to all units of the University. The responsiveness to inquiring units is superlative and when there are issues with timeliness, follow-up ensues.

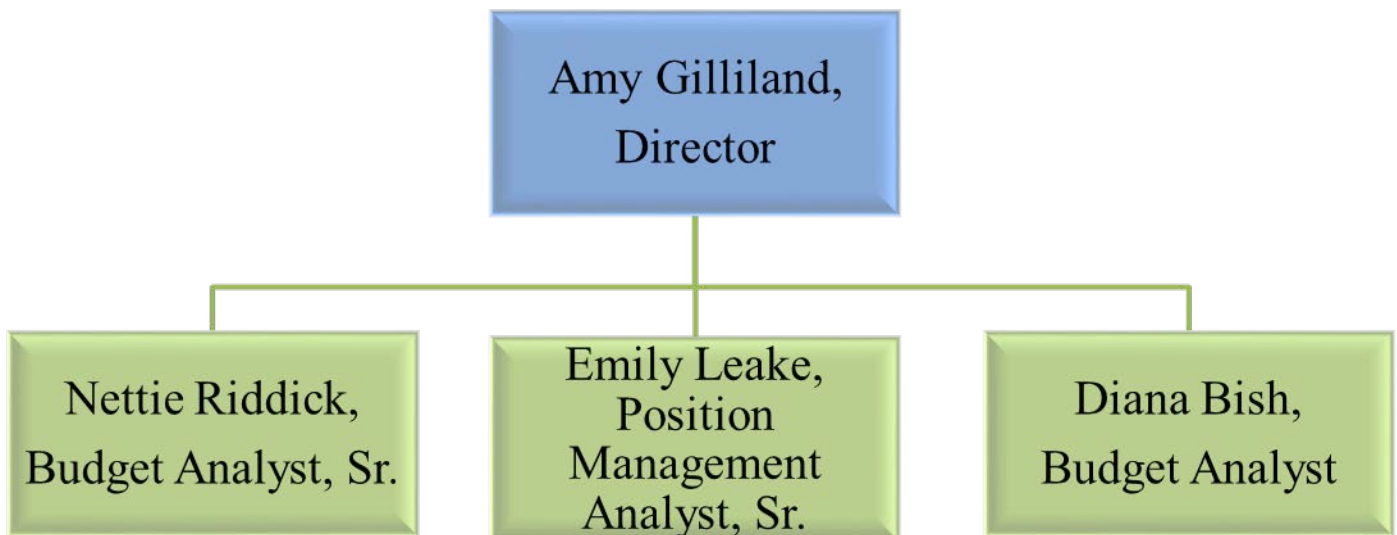
**IV. Brief assessment**

The Office of Resource Analysis and Budget is a well-respected service unit upon which users rely for timely and accurate data as well as ongoing support. The annual budget development process is a small portion of the activities within the Department. The monthly monitoring, support and troubleshooting are key to the success of the quarterly reporting and eventual year-end results. The position management process that supports a significant portion of the budget is key to the success of the budget planning, control and maintenance.

**Resources**

**I. Personnel**

Currently four full time contract professionals comprise the Office of Resource Analysis and Budget. See organization chart below:



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**Director**

- Coordinates and oversees all activities within the Department
- Collaborates with Institutional Research and Admissions to project enrollment related tuition and fees
- Develops annual tuition and fee schedules
- Submits annual survey of charges to the Ohio Department of Higher Education (ODHE)
- Develops annual general fund budget for submission to the Board of Trustees (BOT)
- Provides support to the Vice President/CFO as needed. This includes, but is not limited to, providing summary reports upon request, reporting of areas of concern, managing the budget message, etc.

**Budget Analyst, Sr.**

- Collaborates with auxiliary directors to develop annual budgets for submission to the BOT
- Provides monthly reports to auxiliary directors and quarterly auxiliary reports to the BOT with input from relevant directors
- Approves personnel action forms and position request funding for auxiliaries and Wayne College general fund
- Serves as liaison between Wayne College and Akron campus for financial activities
- Distributes various fees budgets in alignment with collections for each academic term
- Assists in monthly closing process
- Allocates funding to and maintains internally-funded faculty research grants
- Provides ongoing daily support to the Department as well as the campus community including, but not limited to, resolution of journal errors, speedtype set up and closure, processing of budget transfers, troubleshooting errors, special projects, etc.
- Creates and maintains the websites for the Office of Resource Analysis and Budget as well as the Treasurer's Office

**Position Management Analyst, Sr.**

- Maintains a level of control over the general fund staffing table which is used in the development of the annual budget.
- Loads, maintains and manages the general fund personnel budget
- Coordinates with Human Resources to assure funding of personnel actions
- Meets with administrative and academic units as needed to answer questions and offer suggested courses of action
- Monitors changes to funded vacant and filled positions
- Maintains unallocated salary accounts and savings through monthly review and reconciling journal entries

**Budget Analyst**

- Collaborates with various departments to develop annual departmental sales and testing budgets for submission to the BOT

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- Generates monthly departmental sales and testing reports as well as quarterly financial reports and related narratives for submission to the BOT
- Coordinates the annual submission to the BOT of miscellaneous fees and course fees
- Manages approval of graduate assistant contract funding
- Maintains master list of startup plans
- Initiates routine review of general fund and departmental sales activities and researches areas of concern
- Manages personnel activity for non-OPER general fund and departmental sales areas.
- Provides ongoing daily support to the Department as well as the campus community including, but not limited to resolution of journal errors, speedtype set up and closure, processing of budget transfers, troubleshooting errors, special projects, etc.
- Assists in monthly closing process
- Maintains budget procedure manual

**II. Financials**

| Acct Pool             | FY2015 Actual     |                   |                 | FY2016 Actual     |                   |                 | FY2017 Actual     |                   |                   | FY2018 Actual     |                   |                 | FY2019 Budget     |
|-----------------------|-------------------|-------------------|-----------------|-------------------|-------------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|-------------------|
|                       | Budget            | Actual            | Balance         | Budget            | Actual            | Balance         | Budget            | Actual            | Balance           | Budget            | Actual            | Balance         | Budget            |
| Administration        | \$ 273,964        | \$ 273,965        | \$ 0            | \$ 262,143        | \$ 262,170        | \$ (27)         | \$ 253,147        | \$ 253,147        | \$ 0              | \$ 261,682        | \$ 261,682        | \$ 0            | \$ 263,973        |
| Part Time Staff       |                   |                   |                 | 665               | 805               | (140)           | (665)             | 1,313             | (1,978)           | 11,200            | 5,416             | 5,784           | 0                 |
| Fringe Benefits       | 92,494            | 92,494            | 0               | 88,362            | 88,362            | 0               | 106,825           | 106,825           | 0                 | 111,726           | 111,726           | 0               | 8,293             |
| Subtotal Compensation | 366,458           | 366,459           | 0               | 351,169           | 351,336           | (167)           | 359,307           | 361,284           | (1,978)           | 384,608           | 378,824           | 5,784           | 272,266           |
| Supplies & Services   | 1,080             | 883               | 197             | 1,150             | 1,997             | (847)           | 1,000             | 520               | 480               | 1,000             | 742               | 258             | 800               |
| Communications        | 2,752             | 1,746             | 1,005           | 2,000             | 1,572             | 428             | 2,000             | 1,572             | 428               | 0                 | 0                 | 0               | 0                 |
| Travel & Hospitality  | 1,233             | 1,233             | 0               | 0                 | 0                 | 0               | 150               | 142               | 8                 | 300               | 0                 | 300             | 420               |
| Subtotal Operating    | 5,065             | 3,862             | 1,202           | 3,150             | 3,568             | (418)           | 3,150             | 2,234             | 916               | 1,300             | 742               | 558             | 1,220             |
| <b>Grand Total</b>    | <b>\$ 371,523</b> | <b>\$ 370,321</b> | <b>\$ 1,202</b> | <b>\$ 354,319</b> | <b>\$ 354,905</b> | <b>\$ (585)</b> | <b>\$ 362,457</b> | <b>\$ 363,518</b> | <b>\$ (1,061)</b> | <b>\$ 385,908</b> | <b>\$ 379,566</b> | <b>\$ 6,341</b> | <b>\$ 273,486</b> |

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**III. Equipment and Technology**

In addition to sharing two networked printer/scanners the department utilizes:

- 1 Dell desktop (purchased in 2015 and starting to fail – need to secure funding for replacement)
- 2 Dell laptops (purchased in 2014 and 2015)
- 1 Microsoft Surface Book (purchased in 2017)

Most of the computers are three to four years old and will need to be replaced within the next year or two. The annual operating budget is not sufficient to support computers and the Department will seek fiscal support from the vice president for finance and administration/CFO.

**IV. Space**

The Department is located in the Treasury and Financial Planning suite of the Administrative Services building. The director and three employees each have individual offices and there is a storage room that houses overflow reports, files and other materials. The space is more than adequate and parking is conveniently located.

**Assessment of the Office of Resource Analysis and Budget Current State**

The Department is currently operating effectively as all employees are fully trained and have many years of experience to fall back on. Over the years the department has reported to many different CFO's as well as the President. The planning process has not been consistent as leadership has frequently changed. In addition to changing leadership, the fiscal realities of declining enrollment have contributed to the inconsistent planning processes. As we move into FY20 planning, the leadership has stabilized and moving forward the Department will create a process to be used consistently in future years.

At the end of each fiscal year, departmental carryover balances are pulled back to the center. This process has been instrumental in building central reserves.

Position control is also an area that has seen significant changes. This process has been through various iterations of centralized vs. non-centralized. It is currently centralized and as long as structural financial deficits exist, will continue to be centralized.

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**Future Plans**

**Potential Changes**

The underlying goal of the Department is to be instrumental in supporting the “right-sizing” of the University. This will entail position control, as well as realized efficiencies in operations. Once the overall general fund budget is stabilized I would like to propose an incentive plan whereby departments will retain a percentage of unspent balances. This will discourage year-end spending sprees will also adding to the centrally-held reserves.

Position management will continue to be play a key role in the Department as compensation is a significant component of the annual spending. The position control process will be re-evaluated in the future as cloud-based solutions are considered.

**Trends**

Some budget departments in other Ohio state universities have migrated to cloud-based planning and budgeting solutions. Various products have been reviewed and offer the potential to streamline processes. It has been determined that until the underlying financial solution is transitioned to a cloud-based platform, the current planning processes will continue. In the future, the planning and budgeting options will be re-visited and preferably updated.