

OVERVIEW

Iowa State University began to explore the transformation of its budget process in May 2005. After 18 months of development work, the Resource Management Model was formally adopted by the President in January 2007. At that time, the Executive Vice President and Provost was given overall responsibility for the implementation of the Resource Management Model.

The first implementation task was to form the Resource Management Model Leadership and Transition Team and several implementation work groups (see Appendix A). The primary tasks of these implementation groups was to review existing, and in some cases develop, new university policies, procedures and systems to guide budgeting, planning and financial management. The implementation work groups began meeting in February of 2007 and concluded their work in April of 2008.

The implementation project was comprised of the following six components:

- A. Multi-year operational planning, goals and performance expectations
- B. Data Warehouse development
- C. Budget development processes
- D. Operating cycle processes
- E. Information systems development
- F. Education, training and communication

Formal monthly progress reports on each of these components were distributed during August of 2007 through March 2008. This final report provides a summary of the key milestones that were achieved during the implementation process. More information regarding the implementation process can be found at the RMM Implementation Web site (see [RMM Implementation](#)).

PROJECT COMPONENTS

Component A: Multi-year Operational Planning, Goals and Performance Expectations *Overall Goal*

Assess the current planning that occurs institution-wide and consider enhancements, additions or changes to support the Resource Management Model.

Key Milestones and Accomplishments

1. *Developed a formal process for reviewing and approving Resource Management Model implementation recommendations*
 - In July of 2007, a formal process for reviewing and approving Resource Management Model policy and procedure recommendations was established. The process included the following steps:

- a. A formal document was submitted by the implementation work groups to the Leadership and Transition Team that provided a general background of the implementation issue and formal recommendation to address the issue.
 - b. The members of the Leadership and Transition Team were asked to review the document and suggest changes before it was submitted to the university community.
 - c. The recommendation document was submitted to the campus for a two-week comment period.
 - d. Comments and feedback were collected and reviewed by the Leadership and Transition Team. Changes were made to the recommendation document to address the feedback provided by the university community.
 - e. The recommendation document was forwarded to Executive Vice President and Provost Hoffman for approval.
 - f. Approved recommendations were posted to the RMM Implementation Web site.
2. *Articulated institution-wide goals for the Resource Management Model and developed assessment metrics for the model*
- In August of 2007, a retreat was held with members of the Provost Academic Cabinet. The retreat was conducted to further elaborate the goals of the Resource Management Model and develop performance expectations to gauge progress and success, find ways to incorporate and protect Iowa State University's values as the Resource Management Model is implemented, and elicit implementation priorities from the group.
 - In April of 2008, the Leadership and Transition Team drafted a document that lists a set of metrics for assessing the impact of the Resource Management Model during the next five years. This document was presented to several leadership groups for their review and input.
3. *Assessed current planning efforts and consider a multi-year planning framework*
- In December of 2007, Dave Maddox from BearingPoint conducted a review of Iowa State University's current planning processes and provided some recommendations for changes to this process in light of the Resource Management Model. The report can be found at [BearingPoint Analysis on ISU Planning Process Report](#).
 - In May of 2008, Dave Maddox from BearingPoint facilitated feedback sessions with administrators of Administrative Support Centers as well as separate sessions with the administrator's advisory committees. The purpose of these sessions was to gather input from the administrators and the advisory committee members as far as what worked well and what needed improving through the process of developing the fiscal year 2009 budget. The feedback will be used to develop best practices for the budget development process for future years. The report can be found at [Feedback from Advisory Committee Participants Report](#).
4. *Promoted coordination among divisions*
- In October of 2007, the Iowa State University Senior Leadership Group was created. The members of this group consist of college deans, vice presidents and senior

- administrators within the Office of the Executive Vice President and Provost (see [members](#)).
- In October of 2007, a retreat was held with the ISU Senior Leadership Group. The group was joined by Camilla Benbow, dean of the Peabody School of Education and Human Development at Vanderbilt University and former interim dean of Iowa State University's College of Education and Chair of the Psychology Department. Dean Benbow shared her experiences with Vanderbilt's responsibility centered budget framework, providing both insights and encouragement to the group.
 - In December of 2007, the Financial Officers Group was created. The Financial Officers Group is comprised of financial staff across divisions (see [members](#)). Its purpose is to explore the impact of policy and management changes that are part of the transition to the Resource Management Model and for communicating budgetary issues that arise during the budget development cycle.
 - In November of 2007, a communication was sent from the Executive Vice President and Provost, Elizabeth Hoffman that clarified policy issues about services provided through the allocated expense pools. The memo also initiated a process that specifically defined the services and service levels that are provided to the campus by central service providers.
 - In April of 2008, administrators of the allocated expense pools submitted documents to the Executive Vice President and Provost that defines the services and service levels that will be funded through the allocated expense pools.
5. *Developed policies and procedures for managing Advance Commitment Funds*
- In May of 2007, an institutional policy on Advance Commitment Funds was developed and approved through the standard institutional policy approval process (see [Advance Commitment Funds policy](#)). Colleges and other major administrative units developed unit-level policies to guide their management of these funds.
 - In October of 2007, accounting processes, including transactional processing, that supports the management of Advance Commitments were finalized (see [Advance Commitments Accounting Process](#)).
 - In January of 2008, management guidelines and procedures document for the Advance Commitment funds were finalized (see [Advance Commitments Management Guidelines and Procedures](#)).
6. *Established an ongoing review process for the Resource Management Model*
- In April of 2008, the Leadership and Transition Team drafted a list of guidelines for the formal review of the Resource Management Model during fiscal year 2013. This document was presented to several leadership groups for their review and input.

Component B: Data Warehouse Development

Overall Goal

Provide datasets and reporting, analytic and modeling tools to support the decision-making and functioning of the Resource Management Model at all levels of the organization.

Key Milestones and Accomplishments

1. Defined datasets needed for the Resource Management Model

- In February of 2007, a RMM Data Warehouse work group was established to focus on providing the data needed to manage within the Resource Management Model framework.
- In August of 2007, the RMM Data Warehouse work group finished its work on identifying each of the datasets needed for implementing the Resource Management Model. The following datasets were identified:
 - Tuition assessments needed for the distribution of tuition revenue
 - Student credit hours needed for the distribution tuition revenue
 - Student enrollment headcount needed for the distribution of tuition revenue and for the allocation of the Student Services, IT Services and Library expense pools
 - Budgeted direct expenses needed for the allocation of the Institutional Excellence Fund
 - Building net assignable square feet needed for the allocation of the Facility Services expense pool and for the distribution of utility costs
 - Faculty and staff FTE (full-time equivalent) needed for the allocation of the Business Services, IT Services, Library and Administrative Support Programs expense pools

2. Designed data warehouse and develop technical prototype/proof of concept data warehouse model

- In August of 2007, the concept of a “resource unit” was established to serve as a common data element link between each of the datasets used for the Resource Management Model.
- In September of 2007, datasets were incorporated into pivot tables within the Microsoft Excel environment to test the concept of linking a resource unit to existing data elements.
- In January of 2008, a governance group called the Data Warehouse Leadership Group was appointed. The group addresses on-going data warehouse implementation, planning and policy issues.

3. Provided Resource Management Model data to colleges and administrative units

- In July of 2007, a Data Warehouse Users Group was established to provide feedback on the functionality of the data warehouse reporting tool. The membership consists of representatives from colleges and administrative units.
- In August and September of 2007, two data warehouse “summits” were held. These sessions included associate deans, department chairs, associate vice presidents, directors and other administrators. The purpose of the summits was to gather input on the data needs of unit administrators.
- In September of 2007, Microsoft Excel pivot tables containing building space, employee FTE and budgeted expense data were distributed to members of the Data Warehouse Users Group.
- In October of 2007, datasets used for the Resource Management Model were made available through the ISU AccessPlus environment to members of the Data Warehouse Users Group and other select members of the campus. Training sessions

were held to demonstrate the types of data that are available and the functionality of the reporting tool.

4. *Acquired business intelligence software tool to provide more robust reporting and analysis tools to the entire campus*
 - In April of 2007, a request for proposal was sent out that specified the technical and functional requirements for software that will be used to access, view, query and report on institutional data.
 - In August and September of 2007, three vendors conducted on-campus presentations for their business intelligence software solutions. After the sessions, several technical questions were submitted to each vendor to ensure that their software will be compatible with the university's information systems infrastructure.
 - In November of 2007, a contract was signed to purchase Cognos 8 business intelligence software.
 - In December of 2007, the installation of the Cognos 8 software was completed and testing was conducted on the compatibility of the software with the university's system.
 - In March of 2008, Computer Based Training licenses (CBTs) were acquired for the three types of Cognos users: Consumers, Business Authors and Professional Authors.
 - From January through June of 2008, members of IT Services attended several training sessions on the Cognos 8 software. IT Services continues to work on incorporating ISU data into the Cognos 8 environment.
 - In July of 2008, access to the Cognos 8 software will be granted to members of the Data Warehouse Users Group.

Component C: Budget Development Processes

Overall Goal

Refine the process for developing annual budgets to incorporate the principles and goals of the Resource Management Model.

Key Milestones and Accomplishments

1. *Activated advisory committee structure and process*
 - In May of 2007, the members of the University Budget Advisory Committee were selected and the committee held its first meeting.
 - In July of 2007, the members of the Business and Finance, Student Affairs, Library, IT Services and Administrative Support Programs budget advisory committees were selected.
 - From July through November of 2007, all of the budget advisory committees met to develop charters and operating principles, becoming familiar with the Resource Management Model, and becoming familiar with the organization and activities for which they will be providing advice.
 - From November 2007 through May of 2008, budget advisory committees met to discuss the fiscal year 2009 budget.

2. *Developed framework for annual and multi-year adjustments to the Resource Management Fund*
 - In October of 2007, the Leadership and Transition Team developed a draft document that outlined the goals and priorities for the distribution of the Resource Management Fund. This draft document was presented to several leadership groups for their review and input, including the ISU Senior Leadership Group, the Faculty Senate and the P&S Council.
 - In November of 2007, a final version of the document that outlines the goals and priorities for the distribution of the Resource Management Fund was distributed to members of the ISU Senior Leadership Group.

3. *Restated the FY2008 budget using Resource Management Model*
 - In October of 2007, members of the budgeting and planning team within the Office of the Executive Vice President and Provost restated the FY2008 operating budget using the principles and parameters of the Resource Management Model. The restated budgets for each college and administrative unit were distributed electronically to members of both the ISU Senior Leadership Group and the Financial Officers Group.
 - In November of 2007, thirteen individual meetings were held with colleges and administrative units to explain the FY2008 budget restatement and respond to any questions.

4. *Developed process steps and timeline for annual budget development under the Resource Management Model*
 - In October of 2007, the development process for the FY2009 operating budget officially began with a memo from the Executive Vice President and Provost to the ISU Senior Leadership Group describing goals, process and timelines. This memo, and subsequent fiscal year 2009 budget memos, can be found at [FY09 Budget Development Communication](#).
 - In December of 2007, a Budget Development Web site was created (see [ISU Budget Development](#)) that included policies, processes, communications and an online calendar that provides monthly snapshots of the activities involved in developing the university operating budget using the Resource Management Model.
 - In January of 2008, a formal budget development schedule was finalized and distributed to colleges and vice presidential units. The timeline was presented and reviewed by several leadership groups and budget advisory committees. A detailed view of the timeline is available online at [FY09 Budget Development Schedule](#).
 - In March of 2008, an ad hoc working group established methods for distributing the funds that have been used to fund centrally managed expense pools. These central pools include fringe benefits, merit pay adjustments, graduate tuition scholarships and utilities. Effective fiscal year 2009, these expenses will no longer be managed centrally and will become a direct expense for the colleges and vice presidential units.

5. *Developed tools for projecting annual tuition and indirect cost revenue*
 - In August of 2007, a college-level undergraduate enrollment and student credit hour projection tool was developed and tested. This projection model will most likely be refined in future years.

- In October of 2007, a college-level graduate and professional student enrollment and student credit hour projection tool was developed. This projection model will most likely be refined in future years.
- In January of 2008, a work group that consists of several college fiscal officers, representatives from the Vice President for Research and Economic Development and the Controller's Department, concluded that there was an inadequate amount of historical IDC revenue-related data available at the resource responsibility center level and recommended that the existing institutional IDC revenue projection model be used for projecting IDC revenue for fiscal year 2009. The IDC revenue distribution model, as prescribed by the Resource Management Model, will be applied to historical IDC revenue and used as a basis for distributing the institutional IDC revenue projections to the resource responsibility center level. This projection model will most likely be refined in future years as more IDC revenue distribution data is captured at the resource responsibility center level.
- In March of 2008, FY09 college-level tuition revenue projections were finalized and distributed to college administrators.
- In April of 2008, FY09 Resource Responsibility Center-level IDC revenue projections were finalized and distributed to unit administrators.

Component D: Operating Cycle Processes

Overall Goal

Modify policies and procedures to recognize and distribute revenues and create policies and procedures to allocate administrative expenses to support the functioning of the Resource Management Model.

Key Milestones and Accomplishments

1. Developed policy and procedures to distribute tuition revenue

- In July of 2007, an implementation recommendation was approved that described the process for assigning graduate students to a college for the purpose of distributing graduate tuition (see [RMM Implementation Recommendation #2](#)).
- In August of 2007, a series of implementation recommendations were approved that addressed the traditional adjustments and offsets to institutional tuition revenue (see [RMM Implementation Recommendation #6](#), [RMM Implementation Recommendation #7](#), [RMM Implementation Recommendation #8](#), [RMM Implementation Recommendation #9](#) and [RMM Implementation Recommendation #10](#)).
- In September of 2007, implementation recommendations were approved that addressed the issue of how students will be assigned to a college when seeking a minor, multiple majors or multiple degrees, how tuition revenue generated from half semester courses will be accounted for and determining the SCH rate for the revenue transfer between colleges when a graduate or professional student takes a course outside the college of enrollment (see [RMM Implementation Recommendation #22](#), [RMM Implementation Recommendation #23](#) and [RMM Implementation Recommendation #24](#)).
- In October of 2007, implementation recommendations were approved that outlined the methodology for assigning undergraduate students to a college, the methodology

- for assigning graduate and professional student credit hours to a college for the purpose of the revenue transfer between colleges and establishing a timeline for the distribution of tuition revenue (see [RMM Implementation Recommendation #28](#), [RMM Implementation Recommendation #29](#) and [RMM Implementation Recommendation #25](#)).
- In December of 2007, implementation recommendations were approved that described the methodology for assigning undergraduate student credit hours to an academic department for the purpose of distributing undergraduate student tuition and addressed the issue of managing tuition revenue generated by group study abroad courses (see [RMM Implementation Recommendation #20](#) and [RMM Implementation Recommendation #27](#)).
 - In January of 2008, an implementation recommendation was approved that addressed the methodology for the distribution of differential tuition (see [RMM Implementation Recommendation #35](#)).
 - In March of 2008, implementation recommendations were approved that addressed two final adjustments that have traditionally been treated as offsets to institutional tuition revenue - specifically how the GPIDEA course fee for C-Base graduate students enrolled in a GPIDEA course and the Summer Bridge Program (see [RMM Implementation Recommendation #36](#) and [RMM Implementation Recommendation #41](#)).
2. *Developed policy and procedures to distribute IDC revenue*
- In May and June of 2007, input was gathered from campus stakeholders on collecting the necessary data needed to implement the IDC revenue distribution model as recommended by the Budget Model Review and Implementation Committee. It was concluded that the original model was an administrative burden on principal investigators and administrative staff and that an alternative model should be explored.
 - In July of 2007, an alternative distribution model was recommended, reviewed and ultimately approved (see [RMM Implementation Recommendation #1](#)).
 - In September of 2007, a recommendation for phasing out the existing process used for distributing a portion of the university's IDC revenue (i.e., the Scholarship Enhancement Award) was approved (see [RMM Implementation Recommendation #21](#)).
 - In December of 2007, an implementation recommendation was approved that described the process for collecting, reviewing and changing data needed for the distribution of IDC revenue (see [RMM Implementation Recommendation #34](#)).
3. *Developed policy and procedures to allocate expense pools*
- In July of 2007, a series of implementation recommendations were approved that addressed the traditional practice of centrally managing fringe benefits expense, merit pay adjustments, and sick leave payout expense. It was recommended that these expenses become the responsibility of individual resource units effective FY2009 (see [RMM Implementation Recommendation #3](#), [RMM Implementation Recommendation #4](#) and [RMM Implementation Recommendation #5](#)).

- In August and September of 2007, recommendations that addressed the process for charging units directly for utilities and establishing policies for occupying space were approved (see [RMM Implementation Recommendation #11](#), [RMM Implementation Recommendation #12](#), [RMM Implementation Recommendation #13](#) and [RMM Implementation Recommendation #15](#)).
 - In September of 2007, a series of recommendations were approved that defined the services and related costs that will be funded through the Facility Services expense pool, the Administrative Support Programs expense pool, the Business Services expense pool, the Library expense pool and the Student Services expense pool (see [RMM Implementation Recommendation #14](#), [RMM Implementation Recommendation #16](#), [RMM Implementation Recommendation #17](#), [RMM Implementation Recommendation #18](#) and [RMM Implementation Recommendation #19](#)).
 - In October of 2007, a recommendation was approved that defined the services and related costs that will be funded through the University Leadership expense pool (see [RMM Implementation Recommendation #30](#)).
 - In November of 2007, a recommendation was approved that defined how costs associated with general university classrooms will be funded (see [RMM Implementation Recommendation #26](#)). Also during this month a recommendation was approved that described the policies and practices for funding graduate student scholarships (see [RMM Implementation Recommendation #31](#)).
 - In January of 2008, IT Services and members of the Business and Finance and Student Affairs administrative units came to a consensus on a funding structure for university business and student information systems.
 - In March of 2008, a recommendation was approved that defined the services and related costs that will be funded through the Information Technology Services expense pool (see [RMM Implementation Recommendation #39](#)).
4. *Developed procedures to distribute revenue from administrative overhead charge (also known as administrative fee)*
- In December of 2007, an implementation recommendation was approved that recommended discontinuing the central collection of the existing administrative fee that is charged to external customers (see [RMM Implementation Recommendation #32](#)).
5. *Developed procedures to distribute general state appropriations*
- In November of 2007, a final version of the document that outlined the goals and priorities for the distribution of the Resource Management Fund was distributed to members of the ISU Senior Leadership Group.
 - In March of 2008, an implementation recommendation was approved that described the methodology for the distribution of state appropriation to support student and instructional activities of colleges (see [RMM Implementation Recommendation #37](#)).

6. *Developed timeline for actual distribution of resources and allocation of expenses during the operating cycle*
 - In October of 2007, an implementation recommendation was approved that established a timeline for the distribution of tuition revenue (see [RMM Implementation Recommendation #25](#)).
 - In December of 2007, an implementation recommendation was approved that established the timeline for the distribution of IDC revenue (see [RMM Implementation Recommendation #33](#)).
 - In March of 2008, an implementation recommendation was approved that establishes a timeline for the allocation of expense pools and the distribution of the Resource Management Fund (see [RMM Implementation Recommendation #40](#) and [RMM Implementation Recommendation #38](#)).

7. *Simulated actual distribution of resources and allocation of expenses during the FY2008 operating cycle*
 - In November of 2007, the off-line budget-to-actual report for the first quarter of FY2008 was compiled and distributed to unit administrators.
 - In March of 2008, the off-line budget-to-actual report for the second quarter of FY2008 was compiled and distributed to unit administrators.
 - In May of 2008, the off-line budget-to-actual report for the third quarter of FY2008 was compiled and distributed to unit administrators.

Component E: Information Systems Development

Overall Goal

Enhance and modify administrative systems to generate data, transactions and reports to support decision-making and functioning of the Resource Management Model.

Key Milestones and Accomplishments

1. *Enhanced and modified administrative systems to generate data needed for the Resource Management Model*
 - From August through December of 2007, modifications to the Sponsored Programs Accounting system to accommodate the distribution of IDC revenue were documented and presented to IT Services with the goal of having the programming changes completed by January 31, 2008. IT Services completed the system changes needed to the Sponsored Programs Accounting system in early January 2008.
 - From October through December of 2007, members of the Office of Research and Economic Development made revisions to the GoldSheet form. The revisions to the form were needed to capture the data necessary for the distribution of IDC revenue. The changes to the GoldSheet form were completed in December of 2007. Members of the office conducted several training sessions for faculty and staff in December and January.
 - From October of 2007 through February of 2008, a work group met to identify what system changes will be needed to the existing graduate scholarship systems. The changes were needed to implement the new process of managing the graduate student scholarships at the college level. Requests for system changes were submitted to IT

- Services in November with the goal of having the changes completed by March 1. Changes to the online graduate scholarship system were completed in February of 2008 and members of the Graduate College demonstrated the system to college fiscal officers on February 28. Individual college sessions with department personnel were held in March.
- From January through February of 2008, members from the Office of the Registrar and IT Services identified the changes to the course offering system that are needed to attribute student credit hours to academic departments for the purpose of distributing tuition revenue. The goal was to have the changes completed by March 31. Changes were completed in mid-March of 2008 and training sessions were held in May and June with faculty and staff of each college.
 - From November of 2007 through May of 2008, members of Facilities, Planning and Management and IT Services worked on designing and programming the changes needed to the existing utility billing system in order to bill resource units for their utility consumption. The goal for completing the changes to the utility billing system was set for June 1. The changes to the utility billing system were completed in mid-June. Reports showing utility costs and consumption were developed and made accessible through the Facilities, Planning and Management Web site.
2. *Developed programs to support calculation of revenue and expense distributions*
- In October of 2007, an Excel-based tool was developed to distribute revenue and allocate expenses to resource units. Fiscal year 2008 actual data was used to test the tool.
 - In December of 2007, it was decided that the Excel-based tool would be used for the distribution of revenues and allocation of expenses through fiscal year 2009.
 - In May of 2007, members of IT Services and the Office of the Executive Vice President and Provost developed a plan to develop a program within the existing administrative systems to replace the Excel-based tool. Goal is to have the program in production by June 30, 2009.
3. *Enhanced existing online budget system to capture revenue projections and budgeted expenses*
- From August through December of 2007, members of the Division of Business and Finance and IT Services worked on designing and programming the changes needed to the existing online budget system. Changes were needed to allow units to enter additional details about their expense budgets.
 - In September of 2007, it was concluded that the existing online budget system does not have the capability of inputting revenue projections. It was recommended that for fiscal year 2009, the revenue projections would be captured in an Excel format and manually entered into the FM system by central administrative staff.
 - From January through April of 2008, IT Services and members of the Division of Business and Finance administration developed a plan for having programming changes to the online budget system completed by March 31, 2008. Changes to the online budgeting system were completed in early April. Training sessions on these changes were held for system users in early April.

4. *Enhanced existing financial systems to report receipt and disbursement of funds to resource units*
 - In August of 2007, members of the RMM Information Systems work group completed a conceptual design of the transactions within the university's financial systems that are required for the distribution of revenue and the allocation of expenses.
 - In October of 2007, the new accounting transactions associated with the distribution of revenue and the allocation of expenses were presented to a group of fiscal officers.
 - In January of 2008, IT Services and members of the Controllers Department developed a plan for having programming changes to the financial system completed by June 30, 2008.
 - In June of 2008, the changes to the financial system were completed.

5. *Enhanced existing WebFM system to present budget and actual revenues and expenses by resource unit*
 - In August of 2007, members of the RMM Information Systems work group designed mock up screens for the WebFM system needed to display budgeted and actual financial information.
 - In October of 2007, the proposed changes to the existing WebFM screens that display budgeted and actual figures were presented to a group of fiscal officers to gather their feedback on the layout and functionality of the screens.
 - In January of 2008, IT Services and members of the Controllers Department developed a plan for having programming changes to the financial system completed by June 30, 2008.
 - In May of 2008, the Controllers Department demonstrated a test version of the budget to actual screens in the WebFM system to a group of financial officers.
 - In June of 2008, the programming changes to the WebFM system were completed.

Component F: Education, Training and Communication

Overall Goal

Ensure that information about the Resource Management Model and its implementation is widely available to the university community, ensure adequate opportunities for input into the implementation process, and ensure that faculty, staff and administrators are trained and prepared for the transition.

Key Milestones and Accomplishments

1. *Secured consulting services to assist in the implementation of the Resource Management Model*
 - In March of 2007, Executive Vice President and Provost Elizabeth Hoffman decided to hire an external consultant to assist in assuring a successful implementation of the Resource Management Model at Iowa State University. An RFP was distributed and several firms' proposals were assessed by a panel that included two deans, representatives from the Faculty Senate and P&S Council, and central administrative staff involved in the implementation process.

- In April of 2007, BearingPoint, Inc., a management and technology consulting firm, was hired.
 - In July of 2007, David Maddox from BearingPoint conducted a stakeholder analysis and risk assessment that involved facilitating 22 focus group sessions with university constituents and 16 interviews with college deans and unit administrators. The findings and recommendations from this study can be found at [BearingPoint Stakeholder Analysis and Risk Assessment Report](#).
 - In September of 2007, consultant David Maddox provided input and resources for a retreat with the Provost Academic Cabinet.
 - In October of 2007, consultant David Maddox assisted with the content and participated in a retreat with members of the ISU Senior Leadership Group.
 - In February of 2008, consultant David Maddox conducted an abbreviated follow-up to the stakeholder analysis that he conducted in July of 2007 as part of the implementation planning for the Resource Management Model. The results of the analysis can be found at [Bearing Point Stakeholder Analysis Follow Up report](#).
2. *Developed and implemented a multi-faceted, university-wide communication plan*
- In August of 2007, a communication plan was developed. The plan included developing and maintaining a Web site, conducting monthly “brown bag” sessions and generating monthly status reports.
 - In September of 2007, the first “brown bag session” was held. Approximately two dozen people attended, asked questions and explored issues.
 - In October of 2007, a communication plan for the development of the FY2009 budget was developed. This includes regular communication from the Executive Vice President about the development process and issues relevant to that process.
 - In March of 2008, the final “brown bag session” was held and the last monthly project status report was distributed.
3. *Defined and offered the necessary training to manage in the new fiscal environment*
- In May of 2007, fiscal officers were encouraged to attend Excel-based pivot-table training so they would be able to work with the early Resource Management Model datasets and simulation tools. Additional training sessions were offered by IT Services to meet this need, and all fiscal officers participated in the training.
 - In December of 2007, members of the Financial Officers Group were invited to a workshop facilitated by Michelle Clark, an Ames-based consulting psychologist, on how to find positive ways to communicate and negotiate effectively.
 - In January of 2008, members of the Data Warehouse Users Group attended the first training sessions to ask questions and share ideas on how to interpret and utilize the data for decision-making purposes.
 - From January through June of 2008, members of the Financial Officers Group met to discuss the overall management of unit resources including revenue from tuition, IDC and the administrative overhead charge (administrative fee) as well as the management of costs such as fringe benefits, utilities and graduate scholarships.

4. *Developed a planning tool for resource unit administrators to demonstrate the financial impact of decisions*

- In March of 2007, a simulation tool was developed and distributed to administrators of resource units. The tool was demonstrated during several sessions with colleges and vice presidential units in March and April of 2007.
- In October of 2007, David Maddox from BearingPoint met with each member of the ISU Senior Leadership Group and explored their specific and unique needs for modeling tools and scenario building assistance.
- In January of 2008, another version of the simulation tool was developed and distributed to resource unit administrators that allowed users to run planning scenarios using the parameters of the Resource Management Model. Specifically, the tool illustrated the marginal changes in revenues, direct expenses and allocated expenses.
- In June of 2008, members of the Office of the Executive Vice President and Provost began developing a multi-year planning tool. Meetings are scheduled in July of 2008 to gather input from unit administrators on the functionality of the tool. The goal is to have the tool completed and distributed by August of 2008.

CONCLUSION AND NEXT STEPS

Much has been accomplished over the past sixteen months to ensure the implementation of the Resource Management Model. The primary goal during this period was to ensure that the necessary policies, procedures and systems were put in place and that unit administrators and fiscal staff have the appropriate information and training needed to manage in this new fiscal environment. The milestones noted in this final project status report demonstrate that this goal has been accomplished. However, it is also recognized that more work is needed to ensure that the model supports the University's mission, goals and strategic plans.

As we look forward, some areas that will be addressed to ensure the success of implementing the Resource Management Model include:

- Developing longer-term resource planning tools and processes
- Offering employee training on effective fiscal management
- Enhancing managerial reporting and planning/analytical tools
- Developing performance metrics and benchmarks
- Applying the concept of an all-funds approach to resource management
- Defining the application of the Resource Management Model beyond the primary resource unit level (i.e., college and vice-presidential level)
- Defining how resources will be used to support collegiality and interdisciplinary activities across the institution

Appendix A

Resource Management Model Leadership and Transition Team

Betsy Hoffman, Office of the Executive Vice President and Provost, team leader
Ellen Rasmussen, Office of the Executive Vice President and Provost, facilitator
David Biedenbach, Office of the Executive Vice President and Provost
Doug Epperson, College of Liberal Arts and Sciences
Stephanie Fox, Controller's Department
Todd Holcomb, Division of Student Affairs
Dave Holger, Office of the Executive Vice President and Provost
Gregory Palermo, Faculty Senate
Johnny Pickett, Division of Business and Finance
Dan Woodin, Professional and Scientific Council

Resource Management Model implementation work groups and its standing members include:

Tuition Revenue

Dave Biedenbach, Office of the Executive Vice President and Provost, co-facilitator
Darin Wohlgemuth, Office of the Provost/Division of Student Affairs, co-facilitator
Connie Bates, Office of the Executive Vice President and Provost
Stephanie Fox, Controller's Department
Kathy Jones, Office of the Registrar
Carolyn Payne, Graduate College
Duane Reeves, Accounts Receivable Office
Pat Strah, Division of Business and Finance
Bonnie Whalen, Division of Student Affairs

Indirect Cost Revenue

Dave Biedenbach, Office of the Executive Vice President and Provost, facilitator
Joanne Altieri, Office of Research and Economic Development
Kathy Dobbs, Controller's Department
Diane Meyer, Sponsored Programs Administration
Johnny Pickett, Division of Business and Finance
Chitra Rajan, Office of Research and Economic Development
Josie Six, College of Agriculture and Life Sciences
Barb Stotts, Information Technology Services

Expense Allocation

Dave Biedenbach, Office of the Executive Vice President and Provost, facilitator
Connie Bates, Office of the Executive Vice President and Provost
Laurie Gustafson, Office of Extension and Outreach
Shelley Hawkins, Library
Kevin Houlette, Controller's Department
Dave Miller, Facilities, Planning and Management
Pat Strah, Division of Business and Finance
Bonnie Whalen, Division of Student Affairs

Data Warehouse

Lynn Miller, Information Technology Services, co-facilitator
Darin Wohlgemuth, Office of the Executive Vice President and Provost/Division of Student Affairs, co-facilitator
Dave Biedenbach, Office of the Executive Vice President and Provost
Sandra Gahn, Institutional Research
Elyse Levine, Information Technology Services
Carol McDonald, Information Technology Services
Diane Meyer, Sponsored Programs Administration
Barb McKinley, Facilities, Planning and Management

Information Systems

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