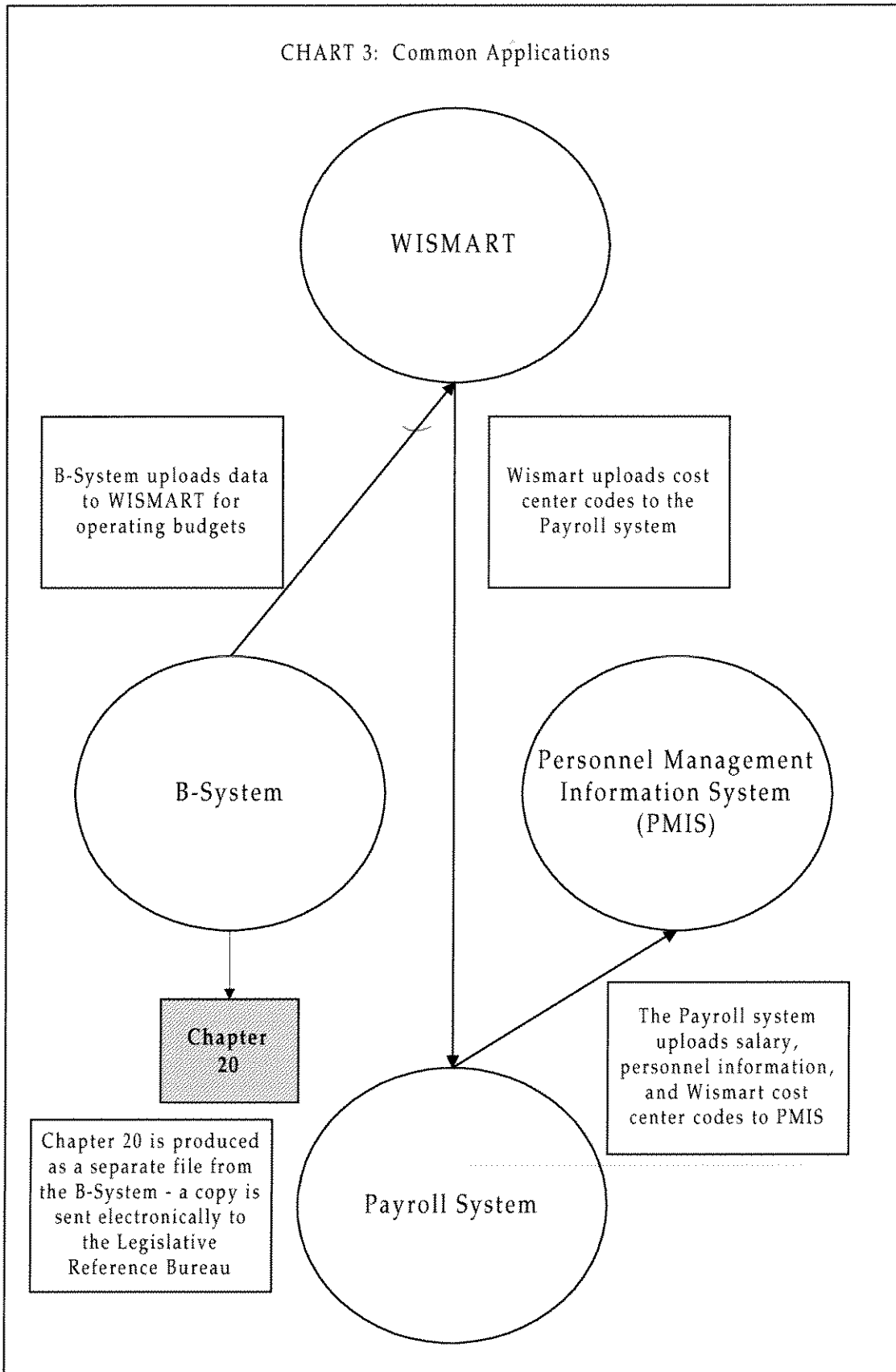


SBO Briefing System



The SBO is responsible for aggregating all state agency budget requests on the B-System after September 15. Requests are either received electronically or hardcopy. Those received via hardcopy are keyed in.

The SBO has developed a separate system from the B-System to support the development of the Executive Budget. This system, known as the Briefing System, is a Microsoft Access application. It is used by the SBO to present agency budget requests and recommendations during the development of the Executive Budget, complete maintenance for the Executive Budget and prepare narratives for the Executive Budget Book.

The Briefing System uses transfer tools to download and upload data with the B-System. Data is downloaded from the B-System to the Briefing System once all agency budget requests are entered into the B-System and the information is reconciled with agency requests. The data that is downloaded is based on the B-2 form budget data. SBO staff is responsible for adding narratives to describe agency requests and decision items because the B-System does not contain narrative information. Data and narrative information for the Executive Budget are added by SBO analysts as decisions regarding the budget are made between November and January. The Briefing System is not used as an analytical tool during this process. It is used to store information and prepare reports and documents.

The SBO uses desktop software (Microsoft Excel and Access) for research and analysis during the budget development process. For example, an Excel spreadsheet is used to analyze state school aids and funding. Appropriation information is taken from such spreadsheets and entered into the Briefing System. Microsoft Word is used to prepare additional documents related to the budget.

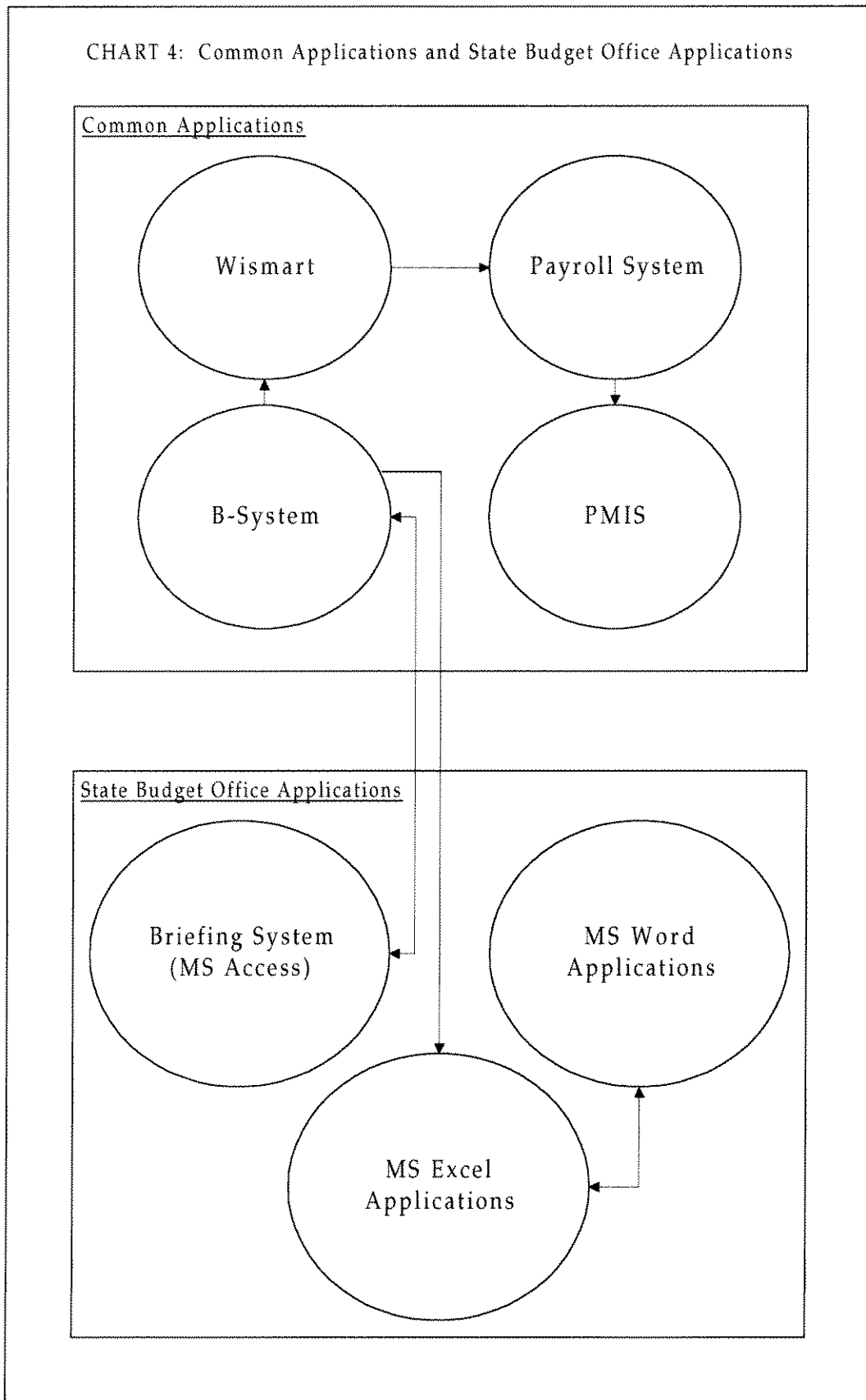
The Briefing System uploads data to the B-System for the Executive Budget after all decisions for the budget bill are finalized. This process automatically completes the file maintenance for the Governor's Recommendations in the budget. SBO staff manually reconciles the Briefing System to the B-System following the upload to ensure that data was transferred correctly. The data relates only to appropriation information based on B-2 data and does not include narratives that describe the Executive Budget Bill. These narratives are downloaded into a Microsoft Word file for preparation of the Executive Budget Book.

The Briefing System is not updated after the Governor releases the Executive Budget. Staff may use it to prepare information and reports on the Executive Budget, but it is not used to track the progress of the budget or changes to the budget through the Legislative process. SBO staff has developed a number of Excel and Word tools to monitor the status of budget items as the Legislature reviews the biennial budget and takes action on it.

The SBO uses Microsoft Word files to support the veto process following the Legislature's passage of the biennial budget. The files are maintained by SBO analysts and do not link to a central system for the veto process.

The relationships between the state's common applications and the SBO's Briefing System and other software tools are summarized in Chart 4: Common Applications and SBO Applications. The chart shows that the Briefing System and B-System share information directly – the B-System downloads agency budget request data to the Briefing System and uploads data related to the Governor's budget bill. The data from the B-System can also be exported into Microsoft

CHART 4: Common Applications and State Budget Office Applications



Excel. The chart shows that the Briefing System does not electronically share data with the state's other common applications – Wismart, PMIS and the Payroll system.

LFB Systems

The Legislative Fiscal Bureau uses a number of information systems and applications to assist its work in support of the Legislature during the biennial budget process. These include the B-System, Wismart, Microsoft Excel and Word.

The LFB has access to the B-System through the Department of Administration rather than direct on-line access. LFB staff sends requests to the Department for information, reports or downloads from the B-System. The data in the B-System is provided to the LFB in Excel files following the introduction of the Executive Budget. Chart 4's summary of the link between the B-System and Microsoft Excel reflects the LFB's data access to the B-System.

The LFB uses Microsoft Word to prepare issue papers and motions for the Joint Committee on Finance. Templates are used to provide uniformity across papers. The LFB prepared over 500 issue papers for the 1999-01 biennial budget. LFB analysts are responsible for the development of the papers, and they may use Excel files to analyze data related to specific issue papers. The analysts may have Excel applications that they have developed over time for specific issues, such as Medicaid or school aids, or they may receive files from state agencies or the SBO with data in support of budget requests.

Following passage of a budget bill by the Joint Committee on Finance, the LFB provides file maintenance to the SBO to update Chapter 20 to reflect committee actions and then final legislative action. The LFB provides B-2 file maintenance to the SBO following the enactment of the budget bill to reflect legislative actions. This file maintenance is manually keyed into the B-System by the SBO.

Disparate Agency Systems

State agencies have developed a range of non-integrated information systems to support the development and submission of their budget requests. There is clearly an agency need for these systems in the budget development and budget execution process. The agency surveys and agency workshops highlighted the range of agency systems including levels of integration with state budgeting systems. The systems used range from simple spreadsheet utilities that automate various B-forms to complex databases and mainframe systems designed to produce budget requests and internal operating budgets. Table 4 reflects some of the current features of agency budget information systems.

These existing information systems represent a significant investment of time and money for the agencies that have developed the more complex systems. The systems are viewed by the agencies as important assets. These systems have been developed to provide budget information in the format required by the B-System. These systems are used to compensate for the limited functionality of the B-System and, in some cases, to allow for budget development at a greater level of detail than provided for in the B-System or Wismart. In addition, these systems are used for operational execution of the budgets at the agency level.

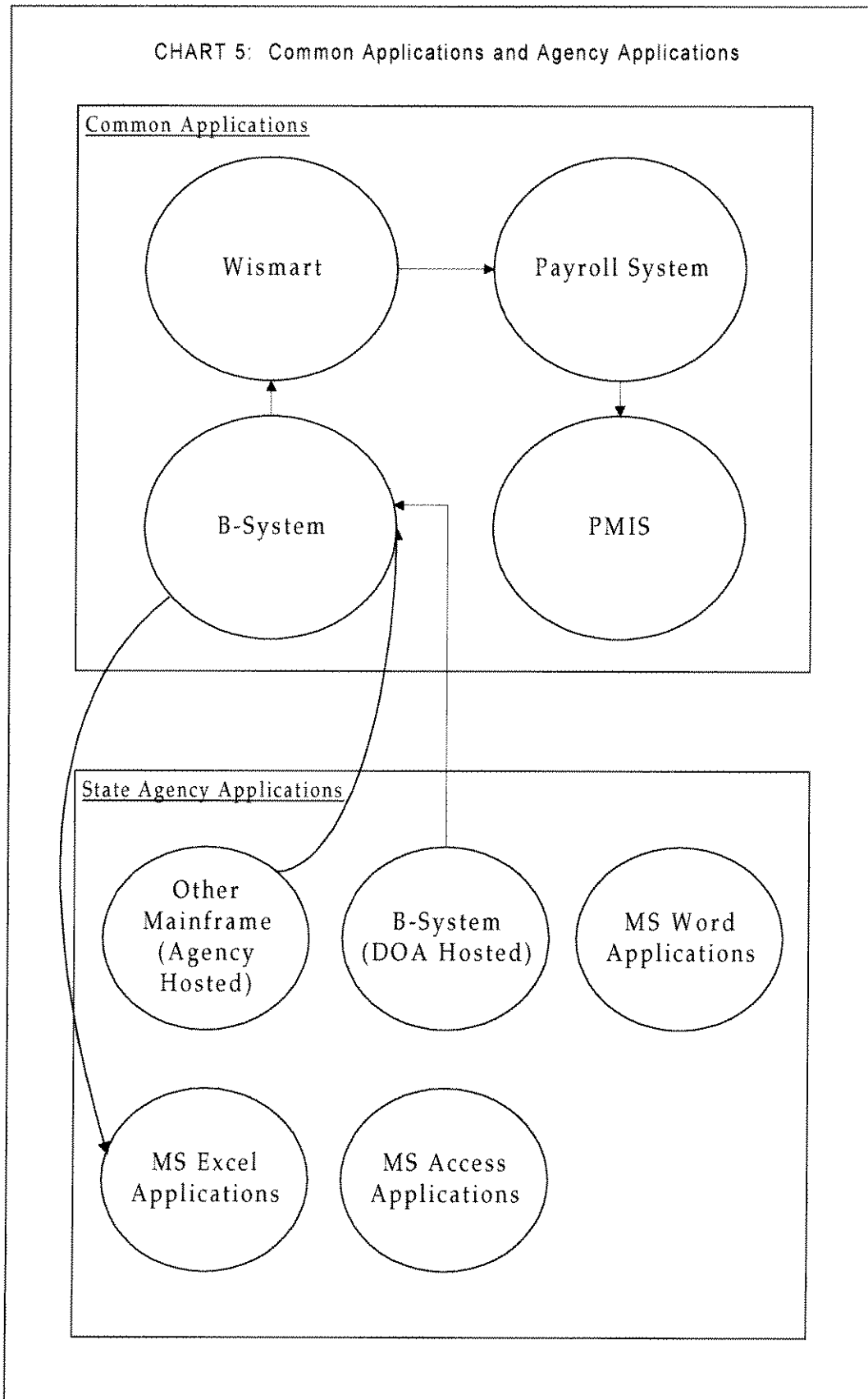
TABLE 4: Survey Results – Features of Agency Budget Systems

Application Feature	# of Agencies Reporting this Function
Automates Totals within each B-2 Form	13
Links B-2 and B-3 forms automatically	4
Links B-2 and B-10 forms automatically	7
Links other B-forms automatically	4
Merges budget request documents from several sources to produce the agency budget request	3
Supports agency's internal budget request development	8
Supports budget tracking process following budget submission	9
Supports file maintenance processes	7
Supports operating budget processes	7
Supports agency decision-making	8
Supports performance measures	3
Note – 26 agencies responded to the survey; therefore, the # of agencies reporting each feature is out of a possible total of 26.	

Five state agencies use the B-System to support their budget development efforts. The Departments of Agriculture, Trade, and Consumer Protection, Corrections, Health and Family Services, Natural Resources, and Public Instruction are able to dial into the B-System and enter budget request information. This is accomplished through tools developed by the Department of Administration. These agencies create separate files for their budget requests in the B-System and the Department of Administration transfers these files when agency budgets are submitted.

Chart 5 summarizes the relationships between the state's common applications and the different agency applications. It is a high-level summary that provides a general representation of the relationships. For specific agency applications, the relationships may differ. The chart reflects that agencies use a range of applications and that the electronic sharing of data between them is limited.

CHART 5: Common Applications and Agency Applications



A number of agencies identified features that are not present in their current information systems that would be beneficial to them in the budget development process. These are summarized in Table 5.

TABLE 5: Survey Results – Features Desired in Agency Budget Systems

Desired Application Feature	# of Agencies Indicating this Would be Beneficial
Automates Totals within each B-2 Form	4
Links B-2 and B-3 forms automatically	12
Links B-2 and B-10 forms automatically	12
Links other B-forms automatically	11
Merges budget request documents from several sources to produce the agency budget request	12
Supports agency's internal budget request development	5
Supports budget tracking process following budget submission	9
Supports file maintenance processes	10
Supports operating budget processes	6
Supports agency decision-making	3
Supports performance measures	6
Note – 26 agencies responded to the survey; therefore, the # of agencies reporting each feature is out of a possible total of 26.	

Advantages and Limitations of the Current Situation

Advantages

The processes and information systems that support the state's development of a biennial budget contain a number of advantages for the state of Wisconsin:

1. The current systems work – a consistent theme throughout our interviews was that the current mix of systems and manual budgeting processes fulfill the current needs for Wisconsin budgeting. Most participants did not feel starting from scratch with a new integrated system is a practical option. Many felt starting over with new design, development and implementation of an integrated budgeting solution would provide less functionality than they currently have with disparate systems.
2. Data Requirements – the current processes and systems that lead to the development of the state's biennial budget provide most of the raw data required by state agencies, the SBO and the LFB for the development of the biennial budget. This includes data required in the B-System, expenditure information from Wismart, position/personnel information from PMIS and other information collected and maintained in separate systems.
3. B-System – the B-System provides basic functionality for establishing appropriations and creating the Chapter 20 schedule. Its data requirements are reflected in the many independent systems developed by the participants in the budget process.
4. Agency Information Systems – the information systems that some state agencies have developed to support their budget development and implementation processes are specialized for agency needs. These separate systems have allowed agencies to budget at different levels internally while providing the information required for statewide budgeting at the level required in the B-System. The decentralized nature of the current agency systems and processes is an advantage for those agencies that have invested in internal budgeting systems and tailored them to support their internal processes. These systems support operating budget development, tracking the status of budget requests and monitoring program performance. A number of agencies expressed the desire to be able to retain their budgeting systems based on current agency budgeting system functionality.
5. Briefing System – the SBO's Briefing System downloads and uploads data with the B-System and performs file maintenance for the Executive Budget. These features allow analysts in the SBO to use the system to develop briefing materials and track decisions during the development of the Executive Budget Bill. The use of Access as a development tool provides a flexible base for added functionality.

Limitations

The processes and information systems that support the state's development of a biennial budget contain a number of limitations that impact the state now and into the future.

1. Knowledge Sharing – disparate information systems used to support the biennial budgeting process do not promote knowledge sharing, easy access to budgeting information or the ability to easily leverage budgeting data already prepared elsewhere in the budgeting process.

-
2. Information Requirements – As noted above, the various state systems appear to contain the raw data required by participants in the budgeting process. However, three limitations were identified with respect to accessing information.
 - Access to information – Data used in the development of the biennial budget is stored in a number of independent information systems. This presents problems for state staff because the systems are not integrated.
 - Data structures – data is maintained at different levels of detail across the disparate systems. In addition, the use of different account coding structures complicates the reconciliation process between non-integrated systems. For example, the B-System and PMIS maintain FTE counts to a different decimal places. This complicates efforts to track and reconcile position authority.
 - Information distribution – The distribution of information between state agencies, the SBO and the LFB was identified as a barrier by all three groups. Throughout our analysis, several themes appeared to help explain this issue:
 - The nature of the process – this process is inherently complex and demanding. The non-integrated systems require complex manual processes that place significant strain on participants involved. The timing of the process does not factor the “manual” nature of the budgeting process into account causing frustration for many participants.
 - The paper-based manual, process does not promote easy distribution of information among participants. An example of an improvement in the distribution of information in the 1999-01 budget process was the posting of LFB Issue Papers on the Internet. This was seen by state agencies as a significant improvement in the distribution of information.
 3. Multiple Independent Information Systems – the B-System, Wismart, Payroll, PMIS, agency information systems and the Briefing System are essentially independent information systems supporting a common process – the development of the biennial budget. The limited ability to move data between the systems creates a number of manual processes and the need for separate information systems to bring required information together from the different systems. Information systems should be used to facilitate workflow through the budget process and require minimal manual processes.
 4. B-System – this system is an old legacy application with narrow functionality for the support of the development of the biennial budget. The B-System’s limitations include:
 - Ease of Use – the system is not easy to use. Graphical user interfaces are not available, screens vary, and access through the mainframe is difficult. Access requires training and support.
 - Functionality – the structure of the system is fairly limited in what it can do. It is a specialized application designed to receive input from B-2, B-5 and B-6 forms. The system does not support B-3 and B-10 forms.
 - Reporting – a limited number of reports can be generated from the B-System due to its design and the need to develop complex mainframe routines/applications to produce reports.
 - Integration – very little integration exists with other systems. The B-System uploads and downloads information to the Briefing System, downloads

information to Excel and uploads information to Wismart, all of which are recent improvements made in piecemeal fashion.

- Security – the Department of Administration has concerns relative to security for the B-system. They feel specific budgeting areas need increased security to prevent the manipulation of budgeting data.
 - Maintenance – the use of different languages in the system presents a maintenance challenge for the Department of Administration. Significant maintenance was done to prepare the system for the Year 2000 date change.
 - Account Code Structure – the system uses the state's old accounting code structure. It is the last major statewide system using this coding structure. The difference in accounting code structure limits the state's ability to extract data for reconciliation and analysis purposes with other budgeting systems (e.g., Wismart).
 - IT Support – the current budgeting process does not have information technology resources to support agency technical requests. Agencies often feel they could improve the budgeting process with some fundamental technology resources allocated to meeting agency technology needs.
 - Connectivity – concerns exist regarding overall connectivity to existing mainframe systems for specific agencies. Technical personnel are unsure if it is technically possible to connect remote agencies to the mainframe.
5. Agency Information Systems – the investment by state agencies in separate information systems to support the development and implementation of biennial budgets reflects a number of the limitations with the current B-System. These disparate agency systems also have a number of limitations that may affect decisions by the state on how to proceed:
- Reliance on B-System – the current systems are structured to provide the data required by the B-System. If the state replaces that system, agency systems will need to be modified to interact with the new system or replace existing functionality at the agency level.
 - Variation of Systems – the existence of a number of complex and different information systems in state agencies creates a more difficult application environment for the state to support. Each distinct application requires a knowledge base to support, maintain and upgrade it.
 - Lack of Systems – a number of state agencies do not have information systems in place to support their budget development efforts. Most use a collection of Excel spreadsheets to automate B-forms and transmit budget information to the SBO via paper.
 - Duplication of Effort – Montana and Missouri implemented new state budget systems and require all agencies to use those systems during budget development. Both states used common budget systems prior to their upgrades. If the state decides that agencies may continue to use separate internal systems in addition to a new central budget system, there may be duplication of effort from the need to support and maintain a larger number of information systems.

-
6. Briefing System – the development of the Briefing System by the Department of Administration reflects the limitations of the B-System to support the business requirements of the budget development process. The SBO needs an information system to track agency budget requests, recommendations for agency budgets and legislative actions. The SBO Briefing System was designed to meet the first two needs listed above. It was not intended to provide the on-going functionality needed by SBO staff following the introduction of the Executive Budget Bill.
 7. Manual Activities – the lack of connections between the state's information systems creates a number of manual activities for state staff. These activities include:
 - Conducting base reconciliation
 - Completing B-forms
 - Rekeying budget request descriptions and information
 - Entering Chapter 20 and LFB file maintenance
 8. IT Plan – a plan for the state's budget-related information systems is required if integration and information sharing are the main objectives for improvements to existing budgeting systems. Current applications and infrastructure are not meeting the needs of all parties involved with the budgeting process and required thousands of maintenance hours to keep systems operational in fiscal year 1999. A more detailed information systems planning initiative should be considered to formalize the strategic IT plan for the budgeting systems going forward. The first step in this process was the decision to proceed with this review and reflects that this limitation has been recognized. The IT plan should address the key themes from analysis and interviews as part of the budget reengineering project focusing on stabilization of existing systems, increasing access to information/knowledge sharing and increased integration of existing systems. The IT plan would address the question on keeping/stabilizing existing systems versus implementing new systems. In addition, an IT plan would consider different options to reach key objectives such as data warehousing for increased information/knowledge sharing or web based applications for increased integration to provide a more integrated IT environment. An IT plan will be discussed in more detail within the recommendations portion of this report.

Information Systems Modifications to Consider

The review of Wisconsin's budget processes and systems led to the identification of the limitations discussed above. A number of potential information systems modifications exist for addressing these limitations in the short term and in the long term.

1. Develop an Information Systems Plan

Issue

An overall information technology vision and plan for the state budgeting systems is required if integration and information sharing/knowledge sharing are the main objectives for improvements to existing budgeting systems. Current applications and infrastructure are not meeting the needs of all participants. The budgeting systems required thousands of maintenance hours to keep systems operational in fiscal year 1999.

Modification to Consider

The Department of Administration should initiate an information systems planning project focused on achieving a vision for information technology relative to budgeting systems. The plan should address the cost/benefit analysis between keeping/stabilizing existing budgeting systems versus identifying and implementing new budgeting systems. An information systems plan should also consider additional options of data warehousing solutions or web-based application solutions using existing systems as source data to more integrated front-end applications. The information systems planning project would focus on budgeting systems and provide detailed analysis of the current environment including high-level requirements definition.

Potential Benefits

An information systems plan is essential if an organization is to invest successfully in IT. The starting point for successful investment in IT is a well-defined information systems plan that establishes potential projects, project impacts and priority systems with timetables for implementation. The structured plan provides a framework for development and maintenance of your organization's most important applications.

The information systems plan can provide the following benefits:

- Information Technology benchmarking information
- Organizational and budgeting process planning assumptions
- A high-level process framework highlighting requirements definition including information requirements needed to manage the organization
- A summary of existing IT strengths, weaknesses and expenditures
- An assessment of existing IT support structures
- Application architecture schematics (current and target)
- High-level implementation plan including costs, resource requirements and timeframes
- Application migration plan
- Detailed business case including costs and benefits associated with IT projects

-
- Implementation road map

Cost

The state can develop the plan internally with existing resources or use consultants. For consultants, the state should expect to spend between \$70,000 to \$150,000 based on scope of the planning initiative.

Time to Implement

Information systems planning typically requires between one and two months to finalize the plan.

2. Implement a New Budget Information System

Issue

The current budgeting process does not contain an integrated environment where all information from the disparate budgeting systems is consolidated to provide information to budgeting participants. Without the consolidated environment, budgeting participants spend large amounts of time performing manual activities including manual reconciliation between systems and manual data entry.

The state's current budget system, the B-System, provides limited options for future development because of its structure and age. A number of limitations were identified during the review that may impact the system's ability to support the budget process in the future. In addition, continued maintenance of the system will be required to maintain its current functionality.

The SBO currently uses its Access-based Briefing System application during the development of the Executive Budget. The B-System loads data into the Briefing System to provide the starting point for the Executive Budget. The current Briefing System conducts file maintenance for the Executive Budget; however, it does not support the tracking of Legislative actions for the budget and it is one of five sources for information for the Executive Budget Book. SBO analysts rekey or develop their own descriptions of agency budget requests.

The LFB currently uses Microsoft Word and Excel during the development of the Legislative Budget. B-System data, based on an upload from the SBO's Briefing System, is available via Excel downloads. Issue Papers and LFB Summaries are prepared using Microsoft Word. File maintenance and Chapter 20 maintenance are not supported by any application. LFB analysts develop their own descriptions of Executive Budget recommendations.

Several options exist for the state to address the current state of the information systems that support the budget process. Three modifications (2a to 2c) are identified below. These modifications provide three different approaches to the issues. The state's information systems plan for budget development would provide information to assist in assessing these and other possible modifications.

2.a. Modification to Consider #1 - Implement a Commercial Budget Module

The state can consider implementing a commercial budget module to replace the B-System. A number of commercial budget modules are available for the state to consider. These include the solutions selected by Montana (Legacy Solutions) and Missouri (AMS). This approach requires the following activities:

- Development of an information systems plan for the budget process, including documentation of the business requirements of state agencies, the SBO and the LFB
- Development of an RFP
- Implementation of the budget module
- Integration with other state systems (e.g., Wismart, PMIS, Payroll)
- Maintenance and possible upgrading

A commercial module, depending on the module and the modifications, may be able to support the following:

-
- B-2 Forms
 - B-9 Forms
 - B-10 Forms
 - Revenues Forecasts by Fund
 - Actual Expenditures
 - Multiple budget bills

Reports drawn from the module, depending on the module and modifications, may include:

- SBO November 20 Report
- B-3 Reports
- B-7 Reports
- B-8 Reports
- Chapter 20

The business requirements process would need to identify if these specific forms and reports are required or if the new system would need to provide functional equivalents. For example, the B-2 form is now used to request changes in base budget amounts within the expenditure item structure of the B-System. A new system may result in a change in the expenditure item structure while providing a different way to request changes in base budget amounts.

The state would need to determine the role of the commercial module and existing agency information systems. Missouri and Montana both replaced systems that were used by state agencies. Wisconsin could require agencies to use the new system for budget development, build interfaces with existing agency systems or give agencies a choice regarding conversion.

Potential Benefits

Implementing a new budget module could provide a number of benefits to the state, depending on the module selected and modifications to it. The potential benefits include:

- Integration between statewide information systems
- Reduced rekeying of data
- Reduced manual reconciliation across systems
- Alignment with the state's Wismart account code structure
- Flexibility to produce either an omnibus budget bill or multiple budget bills in each biennium
- Faster and more accurate file maintenance
- Creation of a central database to support budget development and analysis in state agencies, the SBO and the LFB

Potential Disadvantages

- Significant customization may be required depending on the module
- Limited support for different agency processes depending on the module

- Operation of multiple systems if separate agency systems are retained in addition to the module

Cost

The experiences of Missouri and Montana indicate that the cost to the state for a commercial budget module will vary depending on the solution selected and the functionality implemented. Montana spent approximately \$650,000 for its new system (MBARS). Missouri budgeted about \$2.5 million for its new system (BRASS). These states each implemented other new systems or related modules in addition to a budget module. Wisconsin has other systems in place, such as Wismart and PMIS. Implementing only a budget module may increase the cost to the state because the required customization may increase to integrate with the existing systems. Missouri and Montana established specific business requirements that guided the system implementations and in part determined costs. Wisconsin's cost for a commercial budget module would vary based on specific requirements. Given the experiences of Montana and Missouri, the cost for a module could range from \$500,000 to over \$3 million. The actual cost would be impacted by the decision on the relationship between the new system and existing agency systems. The state could build interfaces between the budget module and agency systems, require agencies to build interfaces, or require agencies to convert. Other variables that may impact the actual cost include the vendor of the package, the licensing structure, hardware requirements, training requirements and maintenance requirements

Time to Implement

The implementation would require between 12 and 18 months once a module was selected and the business requirements defined in detail. The business requirement process would be completed during the information systems planning process. The RFP for the system could require five to nine months, including time for development, vendor response, scoring and awarding. Negotiation of a contract can require one or more months following the award.

2.b. Modification to Consider #2 - Implement Electronic Forms to Support the Budget Process

A different modification the state can consider would be to use electronic forms to support the budget development process. Electronic forms could be used in the development of agency budget requests, the submission of requests to the SBO and LFB, the submission of the Executive Budget to the Legislature and in the veto review process. Electronic forms would support the submission of data and narratives with budget requests, the printing of agency, executive and legislative budget documents and the management of documents related to the budget process. The Department of Administration has established a state software standard for electronic forms, JetForms and is currently using this for the submission and review of grant applications to the Department of Administration. Other software packages could also be considered based on the information systems plan and final business requirements. This approach requires the following activities:

- Development of an information systems plan for the budget process, including documentation of the business requirements of state agencies, the SBO and the LFB
- Evaluation of workflow requirements
- Design and implementation of the solution

-
- Integration with other state systems (e.g., Wismart, PMIS, Payroll)
 - Maintenance and possible upgrading.

An electronic forms solution could support the following:

- B-2 Forms
- B-9 Forms
- B-10 Forms
- Revenue Forecasts by Fund
- Actual Expenditures
- Request Narratives
- Briefing Narratives
- Attachment of Supporting Documents
- Issue Paper Narratives
- Summary Document Narratives

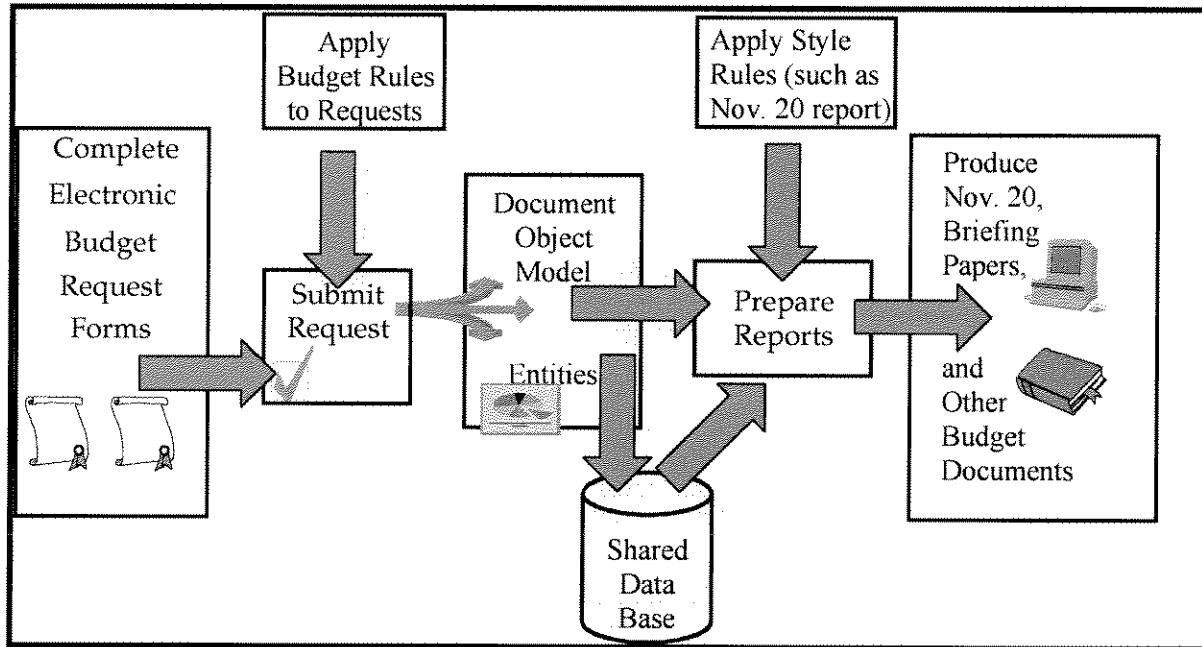
Reports drawn from the database could include:

- SBO November 20 Report
- Executive Briefing Documents
- Executive Budget Books
- Issue Papers
- Summary Documents (e.g., Agency Requests, Governor's Budget, JFC Summary)
- B-3 Reports
- B-7 Reports
- B-8 Reports
- Chapter 20

The electronic forms approach can automate current forms or support a different approach based on the business requirements definitions. For example, the B-2 form is used to request changes in base budget amounts within the expenditure item structure of the B-System. An electronic forms solution can support a similar process or define a new structure for this functional requirement.

The state needs to determine the role of existing agency information systems. Wisconsin can require agencies to use the new forms system for budget development, build interfaces with existing agency systems, or give agencies a choice regarding conversion. Requiring that all budget documents be submitted via the solution would maximize its impact on budget development.

Below is a sample diagram for the use of electronic forms with Wisconsin's budget process. The first step, authoring by use of electronic forms, would be supported in the state through the development of budget forms in a document management system. The forms could be similar to the current forms used by the state, such as B-2 and B-10 forms. The forms would have additional input fields for larger descriptions of budget requests and could include fields for a descriptive narrative (facts about the request), a projected outcome narrative (the expected impact of the request) and other fields with related information. In addition, the forms could provide for the attachment of supporting documents such as spreadsheets, statutory language drafting instructions and correspondence.



The electronic forms would be used by state agencies, the SBO and the LFB for entering information regarding budget requests. The information from the forms could be stored on a web server, with the budget data transferred to a data warehouse that would be accessible by a number of users. The submission could be screened using a parser to ensure that document requirements (such as completion of mandatory fields) had been fulfilled and that the correct appropriation structure had been followed. B-5 and B-6 forms would be used to establish and maintain program and appropriation structures and requirements.

The state could develop a series of forms and reports to enter and access information from the web server, including briefing papers, issue papers, the Governor's Budget Book, summary papers, and budget reports. The diagram above is an example architecture for the flow of information submitted via electronic forms.

Access would be controlled through a security structure to assign privileges to different users. The security would be enforced during the submission of forms and the requesting of reports. For example, only state agency staff would be authorized to submit agency data and narratives at any time in the process. Authority to view agency requests through reports could be turned off prior to September 15. Similarly, submission and reporting of information about the Executive Budget and Legislative documents would be controlled and limited.

Potential Benefits

Implementing an electronic forms solution could provide a number of benefits to the state, depending on the solution and design. The potential benefits include:

- On-line publishing of budget documents
- Automate creation and management of budget documents
- Integration between statewide information systems
- Electronic submission of budget requests and supporting documents
- Reduced rekeying of data
- Reduced manual reconciliation across systems
- Aligning the state's Wismart account code structure with the budget system
- Faster and more accurate file maintenance
- Creation of a central database to support budget development and analysis in state agencies, the SBO and the LFB

Potential Disadvantage

- Operation and maintenance of multiple systems if separate agency systems are retained in addition to the electronic forms

Cost

The cost of this approach will depend on whether the state uses JetForms or selects a different product. The cost will also depend on the use of state staff, consultants, hardware requirements, training and other variables that would either apply to any solution or would be solution specific. It would also vary depending on the specific business requirements and the number of forms and reports identified. The cost could range from a low of \$300,000 to over \$1 million. The low estimate is based on the state using JetForms and primarily state staff to implement the solution. This would provide funding for hardware and some consulting services. If the state chose to use a product other than JetForms, the cost could be much greater depending on the software cost, the need for consulting services, hardware and training.

Time to Implement

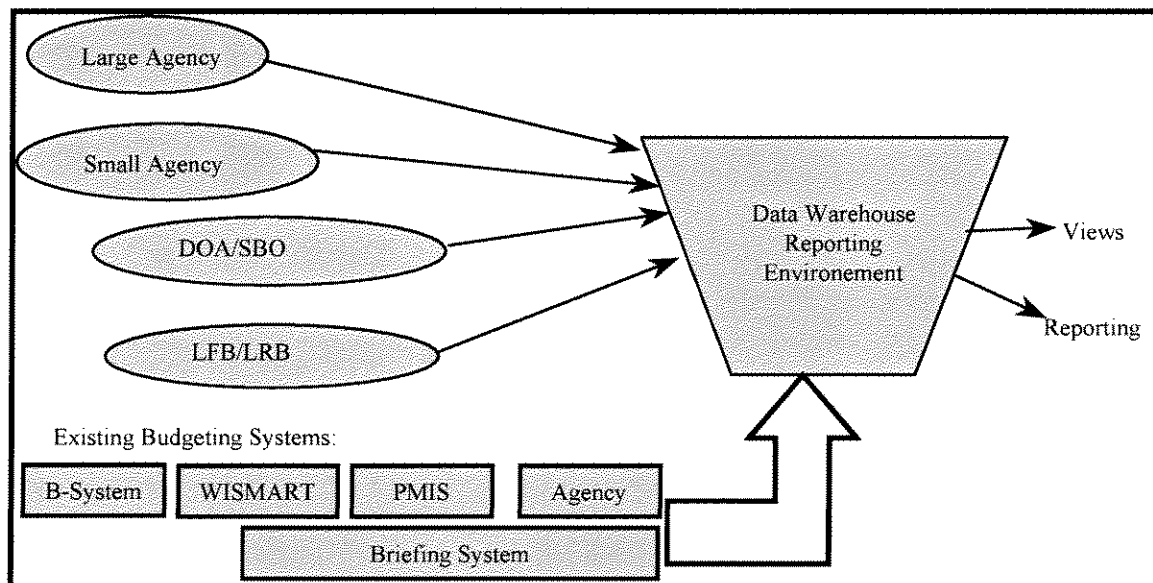
Implementing electronic forms for the 2001-03 biennial budget would require an aggressive development and implementation schedule for the state. Forms would need to be developed for agency budget requests, the SBO and the LFB. This would necessitate setting content classification standards for the information to be submitted electronically, creating business rules and information flows, preparing hardware, and training staff on the use of the new system. Accomplishing this and the development of the budget would be difficult. A schedule to implement electronic forms in the 2003-05 budget would provide sufficient time for the required planning, development, and training. The use of JetForms would reduce the implementation time. Selection, procurement, and use of a different tool would increase the implementation time due to the RFP process.

2.c. Modification to Consider #3 - Implement a Data Warehouse to Improve Information Access

A third option would be for Department of Administration to consider development of a data warehouse environment for reporting. A data warehouse is a separate "information system" environment which accumulates disparate system data for purposes of integration, consolidation and efficient reporting. The data warehouse environment would contain data from all disparate systems within the budgeting process. The warehouse could effectively provide an integrated view of all disparate system data. The process to develop such an environment for integrated reporting consists of:

- Requirements Definition - Definition of reporting requirements and data requirements of all participants within the budgeting process.
- Data Model Design and Development - Design and development of the data warehouse data model consists of developing the data architecture to be used to support the integrated reporting environment.
- Extraction Design and Development - Extraction consists of design and development for the extraction programs required to pull data from disparate systems. The extraction routines are based on the data elements required in the data warehouse model. The extraction process populates the data warehouse reporting environment.
- Front-end Design/Development - Front-end design and development consists of creating the screens, reports and views required to access the data in the new data warehouse reporting environment. The front-end is used to allow users within the budgeting process to interface with all the integrated data contained within the data warehouse reporting environment.

The diagram below represents how a data warehouse could be structured to connect existing information systems and participants in the budget process in order to overcome current information-sharing limitations. This structure would provide linkages between different systems and reporting options for the participants to draw information from the data warehouse.



Potential Benefits

The benefits of the data warehouse reporting environment include:

- An integrated "view" of all disparate systems involved with the budgeting process
- Standard definitions and data structures across the budgeting process
- Existing systems are being enhanced, not discarded
- Provides information access to all participants of the budgeting process
- Reduces manual activities including data entry and reconciliation between disparate systems

Potential Disadvantages

- Operation of multiple systems because this retains separate agency systems
- Complex systems structure including multiple source systems to feed data to data warehouse

Cost

The state should expect to spend between \$0.5M and \$3M to design, develop and implement a base data warehouse reporting environment. The degree of functionality required drives cost estimates for data warehousing projects.

Time to Implement

Requirements Definition - Approximately 1-3 months to obtain requirements from agencies, Department of Administration and Legislative personnel involved with the budgeting process.

Data Model Design & Development - Approximately 2-4 months to design and develop the data architecture to support the data warehouse reporting environment.

Extraction Design & Development - Approximately 2-4 months to design and develop the extraction process to populate the data warehouse reporting environment.

Front-end Design & Development - Approximately 1-3 months to design and develop the front-end reports, screens or views required to support the budgeting process.

Note: Our methodology for data warehouse development consists of rapid application development including the basic philosophy that delivery of data warehouse reporting functionality must occur often. This implies "phased" development and roll-out focusing on high-priority requirements first.

3. Implement a New Budget Development Tool for the SBO and LFB

Issue

The process of developing and passing the state's biennial budget requires technology to enable the process. The SBO and LFB are looking for budgeting tools to assist the process.

Modification to Consider

Develop a common Access application for the SBO and LFB to use during the budget process. It could provide common structure and functions (i.e., increased integration) required by the SBO and LFB. The base application could be modified or could contain separate modules to support the unique business requirements of the SBO and LFB. The common functionality could include:

- B-System download and upload capabilities
- Automated B-System file maintenance
- B-3 reports based on decision items and revenue estimates
- Support for attaching document such as spreadsheets and correspondence related to specific decision items
- B-2 detail for budget analysis and modifications based on decisions
- Change author tracking from adjusted base budgets through legislative review of vetoes
- Chapter 20 reports

For the SBO, the application could include a separate module (or modifications) to provide additional functionality including:

- Agency request narratives
- Recommendation narratives
- Executive Budget Book narratives
- Agency descriptions for the Executive Budget Book
- Agency summary reports for the Executive Budget Book
- Veto briefing narratives

For the LFB, the application could include a separate module (or modifications) to provide additional functionality including:

- Executive request narratives
- JFC narratives
- Assembly, Senate, and Conference Committee narratives
- Veto and legislative action narratives
- Reports for LFB issue papers and summary documents

The final set of shared and separate functions would be determined through a needs analysis with the SBO and LFB.

Potential Benefits

The development of a common application for the SBO and LFB would address a number of the business requirements identified during the course of the project. Benefits could include:

- Supporting development of budget documents

-
- Tracking budget recommendations and changes
 - Supporting revenue and expenditure analysis
 - Preparing electronic file maintenance
 - Electronic transfer of information and data between the SBO and LFB

Potential Disadvantage

- Operation of multiple systems because this retains separate agency systems

Cost

The development of this system would require dedication of several IT staff and a systems analyst (or consultants) for a number of months. The exact requirement would depend upon the business requirements and the number of common versus separate functions. The current SBO briefing system could form the base for the application, and its B-System interface would provide a starting point for the download/upload process. If state staff is used, the project could be done with no additional expenditures. If a consultant is used, the cost could be \$250,000. This is based on an hourly rate of \$100 and 2500 hours of billable time. The actual amount of time required will depend on the design requirements for the system, if the SBO briefing system is used as a base or not, and the productivity of the people working on the system.

Time to Implement

Preparing an information systems plan would be the first step in the development of this system. The plan could be completed within two months of its start. The development would then move to the common features, the SBO features, and then the LFB features. An ambitious timeline would call for development to support the 2001 – 03 budget. Alternatively, the application could be developed for the 2003 - 05 budget.

4. Create an Internet Portal for Budget Development

Issue

The process of developing and passing the state's biennial budget requires that a significant amount of data and information be available to state agencies, the SBO, the LFB and to other interested parties. This includes B-System data, Wismart data, Payroll System data, PMIS data, information on agency budget requests and supporting documents, and the status of budget requests.

The workshops with participants revealed a number of cases in which data and information is not readily available to participants or they are not aware that it is available. Consequently, staff spends a large amount of time trying to find the data and information through a number of channels.

Modification to Consider

The state could expand its use of the Internet to distribute data and information during the budget process. The SBO and LFB currently have some data and information on the Internet in different locations. The state could adopt an enterprise approach and establish a portal to provide access to all budget data and information that is on the Internet at the various state web sites. The information that would be available through the Internet portal could include:

- Budget Instructions (currently available on the Internet)
- Excel templates for budget forms
- A catalog of existing agency budget applications
- Agency B-9 forms in Excel
- Agency B-1 forms in Excel
- Agency adjusted base budgets in Excel
- B-3 forms indexed by revenue type and fund
- B-10 forms by agency and decision item
- Agency budget request narratives
- Agency budget requests (B-2 forms) in Excel
- Amendments to agency budget requests
- Agency budget reduction plans
- Executive budget recommendation narratives
- Executive budget recommendations (B-2 forms) in Excel
- Budget bill statutory language drafts
- LFB Issue Papers (currently available on the Internet)
- Summaries of JFC budget actions
- Chapter 20 history updates
- LFB Summaries (currently available on the Internet)

Potential Benefit

Time spent searching for data and information during the budget process was a recurring issue during the project. Establishing an Internet portal to organize the state's budget process information would provide a single-point of distribution for budget information. This would benefit state staff and others who are interested in the biennial budget.

Potential Disadvantage

- Increase workload to ensure accurate and current information

Cost

Current staff could develop the budget portal for the state. The cost would be the opportunity cost of their time for this activity versus other activities. There would also be a cost to the state for time spent on developing guidelines and standards for posting data and information to the portal and maintaining version control and accuracy. Responsibility for managing the portal and providing quality assurance on the content would need to be established. Alternatively, consulting services could be used to develop the portal. The cost could range from \$64,000 to over \$150,000. This is based on a cost of \$100 per hour and development time between 4 and 12 months. The actual cost would depend on the design requirements and productivity of those involved.

Time to Implement

The state could develop the framework for a budget portal over the course of six months and provide guidelines to state agencies for content structure. The portal would be implemented in phases. The first phase would be creating the portion related to budget development. The portal structure for agency requests would be the second phase. The third component would be related to the Executive Budget, and the last component of the portal would be developed for the Legislative Budget phase.

5. Modifications for B-3 Reports

Issue

The B-3 is used to report on the projected financial condition of program revenue appropriation and segregated funds. The information on the reports includes projected revenues, appropriated costs, non-appropriated costs, opening balances and projected closing balances. The reports currently provide aggregate information and do not reflect the impact of requested decision items and statutory language. In addition, the information reported on agencies' B-3s in their budget requests may be incomplete because no process exists for identifying decision items that impact program revenue appropriations and segregated funds across agencies during the agency phase. Staff in the SBO and LFB are required to identify requests that impact program revenue appropriations and segregated funds following the submission of agency requests.

Modification to Consider #1

Modify the format of the B-3 to show projected revenue appropriations and cost changes by decision item and statutory language request. Designate a contact person for each program revenue appropriation and segregated fund, list the contact person in the budget instructions, and direct that the contact person be provided with a copy of all requests that impact the program revenue appropriation or segregated fund by September 15 of even-numbered years. The contact person would be responsible for preparing a comprehensive B-3 by decision item/ statutory language request and distributing it to all agency contacts, SBO contacts and LFB contacts with related decision items, modifications and requests.

Potential Benefits

Documentation of individual DINs and statutory language requests as they progress throughout the budgeting process would improve communication and knowledge sharing within the process. Documentation of the impact associated with individual DINs and statutory language requests on program revenue appropriations and segregated funds is important to all parties involved within the budgeting process (including agencies, DOA, SBO, JFC and the LFB). This improved communication and control mechanism will enable the following benefits:

- Make revisions and updates easier during each successive phase of the budget process
- Reduce staff time spent to determine changes when component DINs and statutory language requests were changed
- Highlight the impact of DINs and statutory language requests on program revenue appropriations and segregated funds
- Support for the determination of GPR-earned amounts would be improved by the additional detail

Cost

The form modification and process change could be documented and implemented by state staff at no additional cost.

Time to Implement

This could be implemented within one month.

Modification to Consider #2

Develop an Excel workbook template for use by state agencies in the preparation of B-3s. The workbook would provide a summary B-3 report on the financial condition of program revenue appropriation and segregated funds and detail sheets for entering information (by DIN and statutory language request) on projected revenues, appropriated costs, non appropriated costs and GPR-earned. The template would contain links and macros to aggregate the information and produce the B-3 report for the program revenue appropriation or segregated fund.

Potential Benefits

A standard template for B-3s would:

- Improve uniformity and consistency across participants in the budget process
- Facilitate the centralization of information for each program revenue appropriation and segregated funds
- Support the updating of B-3s during the budget process

Cost

A workbook for B-3s could be developed and distributed electronically by state staff at no additional cost.

Time to Implement

This could be implemented within two months.

6. Develop Excel Workbooks for B-10 Forms

Issue

The state uses B-10 forms to document all position and salary amounts appearing on B-2 forms for budget requests. The B-10 forms are currently prepared by agencies for their budget requests and transmitted primarily via hardcopy to the SBO and LFB. The forms may or may not be revised during the budget process to reflect decisions. In addition, other information relating to position and salaries, such as allowances for supplies for new positions and fringe benefit amounts, are calculated separately for entry on B-2 forms.

Modification to Consider

The state should consider the development of an Excel workbook or Access database format for the B-10 form. The workbook/database could include information on class titles, schedule and range, monthly salary cost, associated fringe benefit cost, allowances for supplies and services, allowances for one-time expenditures and other information that may be required for completing B-2s associated with B-10s. The workbook could provide a summary page with B-2 information that could be linked to electronic B-2 forms.

Potential Benefits

An electronic B-10 template would:

- Reduce the staff time spent gathering information from different sources
- Bring together the information needed on the form
- Support electronic tracking and updating through the budget process

Cost

The template could be documented and implemented by state staff at no additional cost.

Time to Implement

This could be implemented within two months.

Process Modifications to Consider

The review of Wisconsin's budget processes and systems also identified a number of potential process modifications for the short-term and in the long-term.

1. Improve Communications

Issue

The state's budget development process involves a number of participants from all three branches of government. The sessions with state participants highlighted the importance of accurate and timely information to all involved during each phase of the process. The sessions revealed that the current processes and systems do not provide accurate and timely information; state staff spend more time than is necessary searching for information or conducting work with information that is not current because of communication problems. These problems impact staff but they also impact senior agency managers and elected officials. Executive and legislative decisions may be made based on incomplete or dated information because of lapses in the communications processes that support the budget processes. A number of opportunities exist for the state to improve the distribution of information related to the development of the biennial budget.

Modification to Consider #1

The Department of Administration should conduct a budget development kick-off meeting for executive branch agencies in March - April 2000 to begin the 2001-03 budget development cycle. The meeting should include providing high-level budget guidance to state agencies, policy guidance and priorities, an overview of the milestones in the development of agency requests, a review of communications protocols and information resources and a survey of state agencies for training needs related to the budget. Several state agencies should present information on their internal budget systems and explain how those systems will be used during the budget cycle.

Potential Benefits

This kick-off would:

- Provide the opportunity for state agencies to begin their budget development with a common understanding of the expectations and requirements of the next budget cycle for the executive branch
- Formalize the start of budget development and establish communications and training processes for the budget cycle
- Provide agencies with the opportunity to review the information systems developed by other agencies to support budget development
- Reduce the investment in new systems by agencies through either sharing of systems between agencies or faster development of new systems based on existing systems

Cost

The cost of a kick-off meeting would vary depending on the design of the event.

Time to Implement

This could be planned and implemented in one to two months.

Modification to Consider #2

The Department of Administration should consider providing budget instructions to agencies earlier in the budget development cycle. The 1999 – 01 instructions were distributed in June 1998. A number of agencies had been in the process of developing their budgets for over four months at this time. The instructions could be split into two parts – policy guidance, priorities, and initial fiscal parameters would be issued in January – February, and final fiscal parameters would be issued in June.

Potential Benefit

State agencies would have greater Executive guidance during the early phases of their budget request development. This would inform the development of their budget requests and alert them to Executive priorities.

Cost

The state currently develops and issues budget instructions. Establishing a second set of instructions for issuance in January – February could require modifying the format of the current instructions to reflect the focus on policy and priorities. This would also require early identification of policy and priority items to communicate through the instructions. This could be done with existing resources.

Time to Implement

The Department of Administration could develop a set of policy and priority instructions for distribution in April 2000. In future biennia, the instructions could be developed for distribution in January – February.

Modification to Consider #3

The Department of Administration usually conducts a budget training session for state agency staff as part of the budget development process. The study revealed an interest in more training sessions for state agencies and different training needs across agencies. The Department should establish several training sessions with each session emphasizing different aspects of the development of the biennial budget. For example, small agencies appear to have a greater need for training with the technical requirements for preparing budget requests; larger agencies expressed interest in additional training devoted to policy and fiscal guidance and parameters of budget requests. In addition, a session could be provided for staff new to the budget process.

Potential Benefit

Agency staff would have the opportunity to attend budget training sessions that better address their training requirements. This would better prepare them to support their agency budget development efforts.

Cost

The training sessions would be provided by SBO staff, as is the current session, and should not impose additional costs on the state.

Time to Implement

The training sessions could be implemented within two months.

Modification to Consider #4

The state should consider the establishment of an executive branch budget "users" group to provide a forum for discussion among state agencies of the budget process and its supporting information systems. The group would provide an organized forum for the sharing of information about agency budget systems, process improvement opportunities, and staff training needs and could provide feedback to the SBO on budget process changes.

Potential Benefit

Agency representatives would have a structured setting for on-going review of what is and is not working in the budget process and could provide feedback to the SBO on needed or proposed changes in budget system processes.

Cost

The cost to establish a budget "users" group would be the opportunity cost for those involved and any support costs (such as administrative support and duplicating).

Time to Implement

A budget "users" group could be established within two months.

2. Establish an Executive Agency Planning Process

Issue

The development of agency budget requests begins before the release of budget instructions by the SBO and in parallel with the development of agency information technology plans. Agency budget requests and IT plans are due to the Department of Administration on September 15 of even-numbered years. Agencies are not required to develop strategic business plans; however, a number of agencies do develop such plans on a variety of timelines. Several agencies develop them in parallel with IT planning.

Modification to Consider

The Executive Branch should consider the development of an executive agency planning process to precede the development of agency strategic plans and budget requests. The planning process would lead to the development of an executive strategic plan to guide executive agencies in the development of their strategic plans (business and IT) and budget requests. The executive strategic plan would identify policy and budget priorities for executive branch agencies. It would assign agencies the responsibility for developing budget requests to implement the plan and would allocate resources for those requests.

Potential Benefits

Developing an executive strategic plan and assigning budget requests to agencies at the start of the budget development process could provide a number of benefits, including:

- Linking budgeting to strategy - a best practice approach is to establish strategic goals and then develop budgets to implement those goals
- Reduce the number of budget requests being developed by executive branch agencies by eliminating a number of possible requests through exclusion from the executive plan
- Reduce the level of increased funding available by setting aside a portion for budget requests linked to the plan
- Reduce the workload on agency staff, SBO staff and LFB staff during the budget process
- Focus staff efforts on executive agency requests that were linked to the strategic plan and to requests from the Legislative and Judicial branches.

Potential Disadvantage

- Budget items not developed in the agency phase may evolve into high-priority items during later phases

Cost

The development of an executive agency planning process would require the commitment of time by staff and executive branch officials. Time would be needed to prepare the process for developing the plan and implementing the plan through meetings with executive agencies. This could be done with existing resources.

Time to Implement

The development and implementation of an executive planning process could take from one month to three months, depending on the methodology used and the level of detail desired in the process.

3. Establish Performance Indicators for the Budget Process

Issue

The state's current budget development process represents a significant investment of state time and resources. There are currently no standard measures to assess the performance of the process and the resources devoted to the development of the state's biennial budget.

Modification to Consider

The state could consider establishing a set of performance measures for the budget process to assess the performance of it and gauge the resources devoted to it. The measures could include:

- Number and type of positions involved in the process
- Hours and resources devoted to the process
- Costs to develop budget requests

Potential Benefits

Measuring the budget process could provide information across state government to assist in the improvement of the process. Such information could be used to:

- Provide baseline data on the performance of the process
- Assess the potential impact of information system efforts
- Direct resources towards value-added activities
- Reduce or eliminate non value-added activities
- Identify best practices among Wisconsin state agencies and as a catalyst for transferring knowledge between agencies.

Potential Disadvantages

- Additional staff effort to provide information for indicators
- Misinterpretation of indicators
- Separating impact on indicators of policy decisions and operational decisions

Cost

The development of performance measures for the process would require staff time to develop and implement the measure system. A reporting mechanism would need to be developed for collection of the measurement information. Staff time would also be required to compile and analyze the measurement data.

Time to Implement

Performance measures could be developed and implemented in two to three months, including the development of standard forms and reports using Microsoft Excel or Access.

4. Improve File Maintenance for the Biennial Budget

Issue

The B-System is updated twice via file maintenance during the biennial budget process to reflect changes made to state agency requests. The first update occurs when the Governor's budget request is transmitted to the Legislature. The second update occurs following final legislative action and partial vetoes by the Governor. File maintenance for the Governor's budget request is done automatically by the SBO's Briefing System. File maintenance for the final legislative action and Gubernatorial vetoes is done manually using B-2 forms that are completed by the LFB or delegated by Bureau fiscal analysts to state agencies. B-2 forms, completed or approved by the Bureau, are transmitted to the SBO and manually keyed into the B-System.

This file maintenance approach creates two issues in the current budget development process. First, the file maintenance by the SBO or LFB may be completed at a different budget level than was used in the agency budget request. For example, the file maintenance may be done in a different numeric or subprogram. This difference needs to be reconciled before the B-2 information is loaded into Wismart or the agency will need to make a change in Wismart. If the difference is not reconciled in the B-System at this time, it will need to be reconciled through the B-9 during the establishment of the adjusted base for the next budget.

Second, the process of completing file maintenance can last up to several months after the passage of the biennial budget. This delays the establishment of agency operating budgets. Budget data is not loaded into Wismart until all file maintenance is completed for all agencies. B-2 downloads of individual agency budgets are delayed until agency file maintenance is complete.

Modification to Consider

Allow state agencies to review B-2 file maintenance completed by SBO following introduction of the Governor's budget. Also, have agencies complete B-2 file maintenance for final budgets for review by LFB. This would allow agencies to review the program structure of the file maintenance changes within the B-System.

Potential Benefits

The review of DOA B-2 file maintenance and initial completion of LFB B-2 file maintenance would alert agencies to changes in budget structure and provide agencies with an opportunity to comment on the operational impacts of file maintenance. This would enable the following benefits:

- Reduce the workload for agency staff as agency budgets are established in Wismart because the budget detail would be consistent
- Advanced notification to agencies of budget structure changes (such as new numerics) that require changes in the coding of expenses. Agencies currently may have to rework expense coding when they learn of budget structure changes several months into a fiscal year
- Reduce the amount of time required for completion of B-9 forms during the establishment of adjusted base budgets. The B-9 form is currently used to correct B-

2 file maintenance because no other opportunity may arise during the course of a biennial budget cycle

- Assists small and large state agencies. Small agencies often have only one or two budget/fiscal staff to complete all of the activities related to biennial budgeting and implementation. The review/completion of file maintenance earlier could reduce their workload at other times during the year
- Large agencies may have significant amounts of file maintenance, and this review/completion could provide them with the opportunity to reduce workloads at other times during the year and could accelerate activities such as B-9 adjusted base setting

Potential Disadvantage

- May delay the completion of file maintenance at the end of the budget process

Cost

This recommendation involves no additional costs for the state. The opportunity cost is agency staff time to review DOA file maintenance and prepare initial file maintenance for the LFB, and the LFB staff time to review and accept or modify recommended file maintenance from agency staff.

Time to Implement

This process change could be implemented for the 2001-03 biennial budget. The SBO and LFB would need to agree on the parameters for file maintenance review.

5. Improve File Maintenance before Base Reconciliation Process

Issue

The base reconciliation process is labor-intensive, difficult to decompose afterwards, and the results are not consistently communicated because agencies provide changes to the B-System using the paper B-9 worksheet. Numerous changes to appropriation levels may be made on this form in order to reflect a variety of legislative actions that impact base budgets.

Modification to Consider #1

The state should consider improving the process to capture the file maintenance required for non-budget appropriation bills, ongoing budget authority provided via s. 13.10 and 16.515, 30 day reports, and other events that impact base reconciliation. This could be accomplished by further promoting the use of the draft B-9 during budget development, assigning responsibility to SBO analysts or assigning responsibility to state agencies. The goal should be to minimize B-9 adjustments and file maintenance.

Potential Benefits

- Reduces the amount of work that is concentrated during the summer months in the budget development process.
- Improves the process of establishing base budgets. The current use of B-9 forms is cumbersome because of their structure and information is not always communicated to the LFB.

Potential Disadvantage

- Possible conflicts with agency budget development timetables

Cost

The cost to implement this option would be minimal. Responsible staff would need to complete the work at an earlier time, but the overall workload would not change significantly.

Time to Implement

This could be implemented immediately.

Modification to Consider #2

The state should consider putting the B-9 worksheet process in an electronic format using either Excel or Access. The SBO currently distributes the preliminary B-9 using Excel and the final B-9 via manual hardcopy forms. If the entire B-9 process was automated, manual effort would be removed from the process.

Potential Benefit

Distributing the B-9 worksheet electronically would provide for improved distribution of the document between the SBO, LFB, and each agency and provide for an electronic record of all changes made to the initial B-9 worksheet. The electronic form could be established to provide a detailed breakdown of all agency changes and a summary page to show the aggregate impact by appropriation and change category.

Cost

The preliminary B-9 worksheets are generally distributed in Excel. These could be used for the final B-9 or additional development could be done in either Access or Excel to support detailed entry and summary reports. The cost would be minimal to implement automated B-9 worksheets.

Time to Implement

The use of electronic B-9 worksheets could be implemented in the current biennial budget process.

Appendices

Appendices

- Acknowledgements
- Survey of Wisconsin State Agencies
- Survey of Other States
- Alternative Budget System Information and Data Measures
- Cost and Timeline Estimates
- Comments on the PMIS System
- Glossary
- Key to Reading Process Flow Symbols
- State Agency Budget Process Documentation
- State Budget Office Process Documentation
- Legislative Fiscal Bureau Process Documentation

Acknowledgements

Arthur Andersen would like to acknowledge and thank the following state agencies for participating in this project and providing information and assistance.

Arts Board
Board of Commissioners of Public Lands
Department of Administration
Department of Agriculture, Trade and Consumer Protection
Department of Commerce
Department of Corrections
Department of Employee Trust Funds
Department of Employment Relations
Department of Financial Institutions
Department of Health and Family Services
Department of Justice
Department of Military Affairs
Department of Natural Resources
Department of Public Instruction
Department of Revenue
Department of Tourism
Department of Transportation
Department of Workforce Development
Elections Board
Employment Relations Commission
Ethics Board
Legislative Audit Bureau
Legislative Fiscal Bureau
Legislative Reference Bureau
Lower Wisconsin State Riverway Board
Office of Justice Assistance
Office of the Commissioner of Insurance
Office of the Secretary of State
Personnel Commission
Public Defender Board
Public Service Commission
State Fair Park Board
Supreme Court/Court of Appeals/Circuits Courts
TEACH Wisconsin Board
Technical College System Board
University of Wisconsin System

In addition, Arthur Andersen would like to thank the executive budget officers from Arizona, Missouri and Montana for providing information on their states budget processes and information systems.

Survey of Wisconsin State Agencies

Existing Agency Budget Development Information

1. How did your agency submit its 1999-01 b-form budget request information to the Department of Administration (DOA)? Select from the following choices to indicate how each form was submitted.

- A. On-line access to the B-System (hosted by DOA)
- B. A replica of the B-System (hosted by the agency)
- C. Data Tape
- D. Microsoft Access file
- E. Microsoft Excel file
- F. Hardcopy
- G. Other (briefly describe)

Submitted Via	B-Form						
	B-2	B-3	B-5	B-6	B-7	B-8	B-10
A. On-line access to the B-System (hosted by DOA)	2	0	0	0	1	0	0
B. A replica of the B-System (hosted by the agency)	0	0	0	0	0	0	0
C. Data Tape	1	0	0	0	0	0	0
D. Microsoft Access file	1	1	0	0	1	1	0
E. Microsoft Excel file	0	1	0	0	0	0	2
F. Hardcopy	15	19	20	18	19	14	16
G. Other	0	0	0	0	0	1	1
B. and F.	1	0	0	0	0	0	0
D. and F.	1	1	1	1	1	1	1
E. and F.	5	4	4	4	3	3	6
No Response	0	0	1	3	1	6	0

2. How did your agency submit its Decision Item Narratives to DOA (electronically or hardcopy)? If electronically, please indicate the software used.

Hardcopy Submission: 23 Agencies

Electronically: 5 Agencies (2 of which also submitted hardcopy)

3. Does your agency have an application or applications designed to support the development of its budget request? (YES OR NO) (For example, a Microsoft Access or Excel application, a mainframe application, or other application)

Agencies Responding "NO": 9

Agencies Responding "YES": 17

If YES, please provide the name of the application (if applicable)

Answers included MS Word, Excel, Access, the DOA system, and a Cobol/SAS system.

If YES, please indicate (A) the features that the application currently includes and (B) the features the application currently lacks but that you would consider beneficial.

Application Feature	(A) Application Currently Includes	(B) Would be Beneficial
Automates Totals within each B-2 Form	13	4
Links B-2 and B-3 forms automatically	4	12
Links B-2 and B-10 forms automatically	7	12
Links other b-forms automatically	4	11
Merges budget request documents from several sources to produce the agency budget request	3	12
Supports agency's internal budget request development	8	5
Supports budget tracking process following budget submission	9	9
Supports file maintenance processes	7	10
Supports operating budget processes	7	6
Supports agency decision-making	8	3
Supports performance measures	3	6

COMMENTS FROM SURVEY

1. Integrated system that shows changes to B-2 by change author available for inquiry by agencies.
2. So far after reviewing our start at this effort and efforts in 6 of the so called leading states I haven't seen anything yet that leads me to believe this program will be used and useful.
3. Do not have an application designed to support the development of the budget, however they heavily use standardized Excel workbooks.
4. (AGENCY) has its own annual budget system(s) which interface with (INTERNAL SYSTEMS) to develop annual budgets. Our internal budget requires much greater levels of detail than we submit or would care to submit to the state; other agencies have indicated the same at the steering committee meeting.
5. Other beneficial features would include:
 - Automatic calculation of some of the cost-to-continue decision items, such as full-funding of salary and fringe that uses data from B-1's and 2000 DI.
 - Table with classifications, range, salary, etc. to use in preparing B-10's
 - B-3 with built in calculations for pay plan supplement by projected % increase on salary and fringe
 - Feeder tables for revenues that go into the B-3
 - Ability to automatically update all B2's when agency fringe rate is finalized.
 - Ability to copy B-2 and change a few fields.
 - Coding table – i.e., type in 123 and Department name is entered automatically, '1' under program and program name is filled in, etc.

- Ability to link two or more decision items so when one changes the other could be adjusted. Example – decrease GPR by 1.0 FTE and salary; increase PR for same. If we change the position number or salary on one it would automatically adjust the other accordingly to net to –0-; or do an edit check and tell you that you need to update the B-2 or B-10 for DI5000 for 111-11-11.
6. These are Excel spreadsheets provided by DOAS
 7. Budgets are on Excel spreadsheets, but no specific application
 8. Electronic merging for information into DOA/Electronic retrieval of information from DOA
 9. The MS Access database allows us to run reports that manipulate data to various levels and combine over funding sources. Planned special reports will allow us to perform ratio and cost breakdown analyses.
 10. (AGENCY) has a group of standalone unconnected applications that do specific things needed for the budget document. Interconnection of all the forms, capability to obtain WISMART expense/revenue data directly from previous years, and the integration with the SBO B-2 Budget System is highly desirable. Our current grouping of applications requires manual data entry and rekeying of data from one application to another.

Agency Recommendations for Improvement

For questions 1-3, please limit your responses to the information systems that support and provide data during budget development and to the processes of budget development. Do not include suggestions related to Executive and Legislative policies and procedures.

1. What changes would your agency like to see in the process for your agency developing and submitting its budget request? (Include a maximum of three.)

Timing - Related

1. More notification of emerging IT concerns and costs for small agencies
2. Timing is minimal. The budget is due soon after fiscal year completion and just before GAAP financial reports. During this time we also have (A MAJOR EVENT) - needless to say, things are extremely tight for us. Perhaps some coordination with the Controllers office for agencies with limited staff to do it all would help.
3. Earlier DOA budget instructions, B-9's and snapshot B-1's
4. State budget instructions delivered by January 1 of even -numbered years. Those delivered in late May or June come at the conclusion of our internal development process.
5. Create an earlier deadline for the Information Technology plan. Currently, DOA has the same due date for both the IT plan and the Biennial Budget. The IT plan needs to be finished before the budget process begins because information from that plan is incorporated into the budget. If the IT plan is to be effectively used in budget development then a March 1 due date makes sense. DOA should release the state enterprise plan no later than January 1 so agencies can use it in preparing their plan.
6. Produce budget instruction information no later than March of a biennial budget year.
7. Deadlines for the budgeting process should be changed to avoid running into the capital budgeting process within the agencies.
8. More timely base reconciliation decisions. We are often in the final stages of preparing a biennial budget request document for the (AGENCY'S BOARD) action (statutorily required by (DATE)) before we know our final base.
9. Timely file maintenance by legislative side so we can see specific dollar changes by appropriation by line.
10. Advance notice of DOA's anticipated new and/or increased changes
11. Advance notice to attached agencies of required budget submissions

-
12. Have DOA notify agencies early enough of what process it intends to use in the upcoming budget. In that way, agencies will be given the opportunity to adapt internally as a means of streamlining the process.
 13. Nothing in particular. Our biggest issue is starting the process early enough, given the Secretary has often been interested only when the Gov. issues biennial guidelines. Our challenge is to do a better job of integrating or dove-tailing strategic business planning discussions and documents with our internal process for biennial planning.

Technology / Electronic Reporting - Related

1. Ability to submit all B-forms in electronic form directly to central budget system
2. Automated system for small and midsize agencies' use.
3. Access to electronic copies of base level B-2s would be helpful (vs. hardcopy)
4. Access to electronic copies of B-forms would be useful
5. On-line forms with drop down menus that can be completed and submitted electronically
6. Electronically formatted documents for agencies use in developing budget
7. DOA should accept EXCEL spreadsheets as a budget request
8. Automated access to adjusted base information (provided electronically) and electronic feedback of modifications.
9. An automated system available to agencies which offers integration of the various budget forms and perhaps electronic submittal to DOA. The system should recognize that the needs of small/medium sized agencies are different than large agencies.
10. Electronic retrieval /sending of information from and to the B-2 system
11. Having a standard (electronic) format for agency budget requests would eliminate any questions or concerns from agencies on content or appearance, and would probably be more efficient for agency production and DOA review.
12. A system that integrates all the pieces of the budget, including supporting documents (both those from DOA as well as those developed internally) and documents submitted with the budget
13. Agency needs on-line access to all forms
14. Standard electronic format makes sense.
15. Electronically produced reports to incorporate in budget
16. Develop an electronic method of reconciling payroll and PMIS information
17. Electronic process for retrieving information on actual expenditures for B-3, B-7 and B-8
18. Forms should be designed with applications to auto complete all calculations
19. Automated linkages between the B-system and PMIS to avoid the need to reconcile B-1's and B-2's
20. Ability to upload/download data from spreadsheets (Excel)
21. Access to duplicate B5/B6 file during agency request
22. Integrate B-2 and PMIS systems.
23. Provide an upload capability to WISMART for annual operating budget purposes, i.e., Expense Budgets and Revenue Budgets.
24. Agency needs on-line submission to eliminate staff from rekeying information

Support - Related

1. In-house application would need support to setup
2. More support for small agencies. Support on electronically linking the B-forms together.

Training - Related

1. Training on the ins and outs of the budget process. The briefing on changes helps, but for someone who has never done this before, a training session would be great. Perhaps in the early spring when budget information is starting to go to the agencies.

Data Structure / Forms – Related

1. Change the budget system coding structure to be consistent with the one now used in WISMART. The new accounting system/B-2 system program structures are not directly compatible. Major

elements such as organization code, project code, activity code, and report category codes are not easily translatable to the program, subprogram, element structure of the B-2 system

2. Trim the number of forms needed by using automation to roll up figures to the highest level on summary documents.
3. Consolidate B-1 & B-2 information to provide summary position reconciliation information.
4. Consider eliminating some of the B-9 and B-2 detail that never seems to be used.
5. Develop the capability to have greater detail within each of the major budget lines especially in the Supplies and Services line. This greater detail should be consistent with the WISMART Object Class code structure so the detail can be used not only in developing the biennial budget, but once approved used for setting up annual operating budgets.

Statutory Language - Related

1. Uniform procedures for submitting statutory language (perhaps, electronically)
2. **What changes would your agency like to see in the process of the development of the Executive Budget Bill? (Include a maximum of three.)**

Timing - Related

1. Separate timing of submission of IT strategic plan with submission of Biennial budget
2. Earlier communication on changes/additions to the capital budget and agency assignments.
3. Earlier Instructions
4. Issue executive guidelines earlier in the process (by several months)
5. Timely availability of budget instructions

Technology / Electronic Reporting - Related

1. Ability to access as inquiry-only B-forms as they change on-line
2. Agency on-line access to DOA B-forms and Decision items so recommendations can be easily tracked
3. Ability to download data from DOA system
4. Provide ability for agency to use B-system input to construct its own budget (using the B-system as a generic term.)
5. Report generator or specific reports that we could access from the DOA system to replace ones we prepare by printing report off system now and then keying data into spreadsheets.
6. Develop a statewide, interactive, on-line system where the agency can key in the data and track the budget throughout the entire legislative process.
7. Automated Chapter 20/B-2 system tie-out process
8. Development of an electronic tracking system to assist in monitoring the budget process.
9. Integration of position control and B-2
10. An electronic process for both reconciling and submitting the B-9 Base Budget Detail reports
11. Integrate the PMIS, B-2 and payroll systems to decrease the amount of position reconciliation that must be done.

File Maintenance - Related

1. Agency would like to be involved with the file maintenance
2. Allow agencies to complete file maintenance for the Department of Administration.
3. Ability to do file maintenance online for analysts to use
4. Access to do and view file maintenance system
5. Allow agencies to review file maintenance to catch technical errors before Governor submits bill to Legislature
6. Agency ability to detect/correct technical errors made by DOA
7. Agency review of the file maintenance on changes before the Chapter 20 is locked down for error detection purposes.

Statutory Language - Related

1. Greater agency involvement in the drafting of statutory language
2. More sharing of DOA's LRB drafts of statutory language request after it moves out of agency hands to DOA hands
3. Possible agency review of statutory language to correct for technical errors made by DOA

Status of Budget Request - Related

1. Some automatic communication mechanism back to the agency for changes made to the agency submission and explanations for the changes.
2. More communication between the SBO assigned agency analyst and the agency on what is being done with agency requests, especially regarding the detail of any changes BEFORE they are made to avoid errors in file maintenance entries by SBO. JFC has the LFB issue paper/hearing process; SBO does not have anything similar.
3. Agency access to DOA decision-tracking system so agencies have clear record of Governor's decisions
4. The ability for agencies to receive updates on changes recommended by the Governor and Joint Finance.
5. Increase agency participation at all levels
6. Agency notification of changes

Base Reconciliation - Related

1. Incorporate financial services and space supplements into the B-2 prior to distributing the B-9.

Budget Development - Related

1. Assistance on budgeting for IT needs

Other

1. Allowance of true cost increases as part of standard costs-to-continue (we do have routine increases in the costs of library books and periodicals which are not discretionary; when new buildings authorized by the state come on line, we should be able to request new maintenance staff as part of the operating budget standard costs; the state should cover postal rate increases and telephone rate increases
2. An opportunity to address agency needs
3. Treating agencies uniformly regarding the same types of requests (i.e. not funding some agencies' information technology costs while rejecting others.)
4. DOA should exclude policy
5. DOA should independently verify all facts in budget requests
6. Separate the "numbers document" from a narrative version of the document so it is more friendly to the reading public and tax-payer meaningful.

3. What changes would your agency like to see in the process of the development of the Legislature's Budget Bill? (Include a maximum of three.)

Timing - Related

1. More time to review LFB issue papers before JFC action. Overnight review of a couple of dozen papers, then disseminating our analysis and preferred options to our legislative liaisons (AND OTHERS) is an extremely difficult task

Technology/Electronic Reporting - Related

1. Agency on-line access to LFB B-forms and Chapter 20 entries to allow agencies to more easily see and track changes.
2. Online tracking mechanism so agencies can track changes that have been made throughout the budget process.
3. Agency on-line access to statutory language changes (by draft number)

4. Electronic tracking system of bills, non-statutory language and budget bill modifications.
5. Ability to download data from DOA system
6. Report generator or specific reports that we could access from the DOA system to replace ones we prepare by printing report off system now and then keying data into spreadsheets
7. Automated change author updating

File Maintenance - Related

1. Access to do and view file maintenance system
2. Ability to do file maintenance on-line for analysts to use
3. Allow agencies to complete file maintenance for the Legislative Fiscal Bureau.
4. Ability to view (and perhaps submit) B-form file maintenance in the automated system
5. Agency review of the file maintenance on changes before the Chapter 20 is locked down for error detection purposes.
6. Timely file maintenance to the B-2 system for legislative changes which have occurred.
7. Allow agencies to review and offer technical corrections before completion and voting on final package

Status of Budget Request - Related

1. Improvement in the flow of information between executive branch agencies and legislative support staff (LFB, e.g.) including direct legislative staff. If executive branch staff are expected to provide detailed program data, then legislative staff can be expected to show informational reciprocity in revealing some of the rationale behind their queries, study and analysis. There is often a cloak of confidentiality.
 2. Access to highlights of daily/weekly legislative actions during budget process.
 3. The ability for agencies to receive updates on changes recommended by the Governor and Joint Finance.
 4. Faster /easier tracking of results of legislative action at JFC and on the houses
 5. Adding decisions of the Joint Committee on Finance to the internet site
 6. Publish on LFB web site decisions and motions approved by JFC, Senate and Assembly for the Biennial budget bill
 7. Publishing legislative papers and motions on the Internet containing the ultimate result of legislative motions would be very helpful for the agencies.
 8. Agency notification of any changes prior to legislative action and after
 9. Notification to agency when changes are made or amendments affecting agency are offered.
 10. More timely provision of LFB summaries and bills (we understand the time crunch, but analysts should be permitted to share their agencies' portions of these summaries with the agencies as complete, rather than waiting for printing).
 11. Distribute Chapter 20 history to agencies when LFB updates (Including underlying data). This information would help agencies with file maintenance and system reconciliation.
 12. An easier way to find what you are looking for. This year we had to find a statutory language change, and needed to know which amendment it was in before we could find it. We had to get that from the Budget Analyst.
 13. Mechanism to track status of agency budget through various stages (Executive - Joint Committee on Finance - Assembly/Senate - Conference Committee)
 14. Having a mechanism to track the different versions for the budget bill on-line would be helpful (JFC, caucuses, etc.) rather than reviewing the various LFB summaries. It would also give agencies (and the public) a better understanding of the current status of a particular item or request. Maybe that already exists and we are not aware of it yet...
 15. Change author updating for several levels of legislative author--e.g. JFC, Assembly, Senate.
4. **Should the state implement a more enterprise-oriented budget system for agency budget development? (An "enterprise-oriented budget system" is defined here as a system that all agencies would interface with electronically and that also could be used to access other state data systems.) Why or why not?**

“Yes” Responses

1. Yes. This would increase efficiency of budget development and implementation at each stage.
2. Yes. It might be beneficial for us to access budget information submitted by other agencies but it is not a high priority. Currently, this agency does not have a budget position, rather it is a shared responsibility.
3. Yes, because it would save agencies from duplicative efforts to develop and design their own systems. It is difficult to find the development resources for something that happens on a biennial basis when what little IT resources you have are committed to more visible agency priority projects.
4. The state should implement a more enterprise-oriented budget system for agency budget development. This would provide a standardized electronic format our agency doesn't have yet. It would also result in a more efficient, more knowledgeable development of the agency's budget request.
5. Yes, the system would enhance efficiency and create better access to information.
6. This would be beneficial provided it would be available through the Internet and NOT Wismart, as all staff has access to the Internet but not to the mainframe.
7. Yes, it would be generally a good idea to have a comprehensive overview of all state government. However, as the (AGENCY) (and many others) is very small and straightforward, an enterprise system that meets the needs of such large agencies as DHFS, Correction the UW and of the SBO and the Governor could inadvertently create a massive and unnecessary budgeting complexity for tiny agencies by mandating numerous required sub-categories. Any enterprise system should be designed so as to avoid this problem.
8. Yes. That's what we're using now. We don't have IT staff to develop our own in-house system
9. Yes. Save on paper and copying time. Can pull numbers directly from other systems and forms to complete final numbers.
10. Yes, ultimately it should be easier, faster, more accurate and cost-effective to implement an enterprise-oriented budget system, with increased opportunities for better decision making.
11. Yes. Each agency is using resources to develop a system that is basically the same and the same as the B-2 system and the DOA tracking system. Possibly a core system could be developed by DOA with agency input that each agency could then modify to meet its specific needs.
12. Yes. A more cohesive system would mean greater standardization on how DOA budget analysts decide what is or is not required. Today greater detail is required from some agencies and not others. The change would provide consistency between agencies and provide decision-makers a stronger basis for comparing decision items.
13. Yes. It would standardize the process and tools used across agencies and reduce duplicative time-consuming efforts.
14. (AGENCY) strongly advocates the development of an “enterprise-orientated budget system”. As you will find from the questionnaires submitted by other agencies, we are all going about developing the same product in different ways and at different levels of sophistication. A significant amount of resources are being consumed in developing and maintaining the different and multiple applications used by agencies to develop and maintain budget information both for request purposes and operating budget purposes. That is only at the agency level! Then SBO has to get the data provided by the agencies into the B-2 system and maintain once it's there. And that again is replicated by LFB.

A seamless integrated system at a sufficient level of detail to be useable by agencies in their total financial management roles and drawing from other financial systems such as WISMART, could significantly streamline the budget process and financial management within the state. A great deal of historical data is already available within WISMART and could be extracted for placement in the B-3, 7, and 8 documents automatically instead of separately presented by each agency on their appropriations through a separate media. An “enterprise” system would centralize and standardize the flow of budget data and provide easy access by appropriate organizations and individuals. A sophisticated system could link (if not eliminate) the various B forms required to support a request starting with the B-10 through the b-2, through the B-3, through the sub-unit summary, to the summary B-7/8 documents. With a sufficient level of detail (consistent with WISMART coding structure) for agency use in their financial management activities, the approved biennial budget could also be used to establish annual expense budgets/revenue budgets in WISMART electronically. It is

assumed that different levels of system access and security would be in place to protect system integrity and organizational confidentiality.

15. It would seem to not only be a more efficient way for agencies to put their requests together, but also for DOA analysts to coordinate their review of all the state agency requests. Having a standard format to work with would streamline the process for everyone.
16. Yes -- that would work for (AGENCY) since we have never developed our own system. Summarizing our budget request is "external" to the State Budget Office summary and we don't try to reconcile the two. Would be preferable to work from the same data base.

"No" Responses

1. NO. As all of the budget officers on the steering committee have indicated to the consultant, we've each put a lot of resources and thought into designing unique budget systems. None of us wishes to be "shoe-horned" into a uniform system which, by nature, would omit many of our respective categorization schema. The current approach, as we told you, is not broken therefore we should not try to fix it. (AGENCY) already submits B-2's on (ELECTRONICALLY) to DOA, so no re-keying is required by DOA.

The (AGENCY) utilized most but not all of the state's "B" forms that are used by other agencies, but this is only an artificial add-on to our budget to meet state approaches to summarizing budget data. We have our own internal approaches. We need to adapt any standard configuration to accommodate the unique needs of (AGENCY). Because of this we would prefer to not be involved in an "enterprise oriented" system.

We are also well into the process of numerous costly administrative system redesign contracts and planning processes, to integrate data from various areas. Having to incorporate yet another system into the mix would be problematic at this point.

Finally, it is not clear what you mean by a system that would be "used to access other state data systems." We do not have any interest in (or see any purpose to) trying to interface the biennial budget system with WiSMART. If this means giving all state agencies access to our other data systems, this is not possible nor acceptable due to federal privacy regulations protecting data, and due to the unique nature of a number of our data collection systems.

2. No- development costs are extremely high. Such systems (except when developed in-house) do not deliver needed functionality, and generally create many additional work steps.
3. We would be reluctant to support such a system especially if it is designed to be one size fits all agencies. In general, as a relatively small agency (<100 positions) with a modest number of appropriations, the budget submission process is not a great burden. Opportunities for greater automation and integration would be helpful, but complex system that tries to do everything for all agencies may be in the end counterproductive.

Other Responses

1. It depends on the complexity of the system and whether their own information would need to be re-entered or could be gathered in the system. Many of smaller agencies staff wouldn't use the system often, so may find it too complex to figure out.
2. The ideal system would allow an agency to develop its budget without DOA access. In fact, agencies are not likely to use a system that was not confidential. When the budget proposal was completed to the agency's satisfaction it could then be "committed" electronically. The technology for this structure already exists. It is the method used for online submission of tax returns.
3. I don't have a good feel for how this might work for an attached agency
4. It may help in the process for all agencies to interface electronically, why not.
5. It is not clear to me what you are advocating. A better explanation would help.

First, remember that the Legislature and Courts, as separate branches of government are not subject to the same budget development statutory rules as are executive branch agencies. They are also not part of the state's personnel system, nor is the UW. Any attempt to institute what I assume you are advocating would compromise this independence.

I am also sure that all agencies want to develop their own budgets in the manner that best suits them without interference by DOA. One uniform approach for all does not seem appropriate. We all need to maintain whatever level of independence we currently have.

-
6. I'm not sure I understand all of the ramifications of this. What do you mean by other state data systems?