

BUDGET DEVELOPER EXTENDER

Budget Developer is an advanced management tool for Activity-Based Budgeting and Resource Allocation

1. Create unlimited Scenario(s) – a typical scenario would be for an operational unit
2. Assign a target budget amount for the budgeter to adhere to (optional)
(e.g. Perhaps supervisor is instructing – “Don’t budget more than \$400,000”)
3. Assign scenarios to appropriate budgeters for completion
4. Choose the Jobs that will be associated with the Scenario
5. Activity Management – Activities assigned to Jobs are transferred to Activity-Based budgeting automatically. They can be removed or edited. Historical cost per accomplishment unit is also transferred (see Building Blocks - Standard Resource Requirement Kits) so that the calculator can estimate cost per accomplishment once accomplishment goals are entered (see 9 below)
6. Enter in planned accomplishment values (i.e. goals, metrics) for each activity within each job
(e.g. We plan to cut 400 hectares of grass, or deliver 300 Tiny Tot programs)
Both the jobs that you select (see 4 above) and the accomplishment values would be based on the strategic planning goals and objectives, and will also drive costs based on standard requirement kits).
7. Employee Management
 - a. Choose which Positions and percentage amounts for funding within the Scenario
 - b. Select a rate increase for all positions to build the scenario further
(e.g. 3% increase – this will select each incumbent and vacant position identified rate and increase by 3%)
 - c. Select an Overhead / Burden Percentage to build the scenario further
(e.g. 40%, 39%, 45%, etc.)
8. Choose the Planned Equipment and Utilization of that Equipment for this scenario
(e.g. Zamboni 15 will be used for 1200 hours at the Arena this year – unit costs will automatically be factored in)

9. Configure Object Code (Expense) Targets
(e.g. Telephone Expense, Hydro Expense) – This could either be a manual entry, loaded from last year actuals, or loaded from last year actuals and then incremented/decremented by a percentage on an object-code basis.

10. Calculate / Status
(e.g. Have I gone over the targeted budget amount, have I allocated all labour, equipment (quantified a work plan) and other expenses to jobs?)
This process is ongoing as inputs are added to the scenario. Resource/Req calculation will be the summary of all input costs based on the scenario, before assigning resources to specific jobs. Current Budget will be the summary of all resource assignments to specific jobs and activities. Once the Resource/Req budget summary matches the Current Budget summary, the budgeter knows that they have allocated all available resources to specific jobs and activities. If they have been provided a target budget, the budgeter can ensure they have met the target. This facility allows the budgeter to know whether additional positions need to be funded. All settings can be adjusted until the budgeter is satisfied with the resource mix, goals, accomplishments, distributions, etc. or alternate scenarios can be created to manage the different mixes.

11. Copy scenarios to create new scenarios and change settings