

Southern Illinois University Edwardsville
Final Report

Prepared By:
Dana G. Hoyt, PhD, CPA
Senior Consultant

September 7, 2022



1717 Rhode Island Avenue NW, Suite 700
Washington D.C. 20036
www.aascuconsulting.org



Southern Illinois University Edwardsville

Final Report

Dana G Hoyt, PhD CPA

Phase I: Information Gathering

Attachment A.1 is the result of the preliminary analysis of data prepared in late spring

Attachment A.2 is the original request for data that supported the preliminary analysis.

The data from the request is not provided as part of this report given it is SIUE data.

Prior to the on-campus visit, the consultant reviewed budget communications document as well as a PowerPoint presentation used by Chancellor Minor to communicate the current budget situation with the campus community.

Phase II: On Campus Review

Attachment B.1 is the summary of the on-campus meetings.

Attachment B.2 is the list of attendees provided by SIUE.

Phase III: Analysis, Observations and Recommendations

Attachment C is the synthesis of observations, consultant knowledge and expertise.



Southern Illinois University Edwardsville

Attachment A.1

Phase I: Information Gathering

Preliminary Analysis for Chancellor Minor

Executive Summary

Additional time is needed to understand some of the nuances in the data points listed below. For each data point questions and/or comments were provided. In evaluating the past five years information a set of high level considerations are provided. The university budget has a built in deficit of \$5.5-6 million as of last fiscal year. Underlying this issue, is the decreasing enrollment as well as the increase in number of faculty members over the five years (37+). Other full time positions had an overall decrease of 31. The combined change decreases student faculty ratio from 16.9 to 14.0. During this same five years the scholarship and fellowship expenses increased by \$15.5 million and from 5.5% to 9.8% of total expenditures. Other costs were fairly well contained.

Consultant time could be spent on determining the responses to some of the questions below, some are pertinent to the final assessment. However, the three most critical recommendations for SIUE are:

* Eliminating the budget deficit of over \$6 million (last fiscal year) is an urgent need. The annual contingencies are not a long-term healthy way for a university to continue budgeting.

*A transparent university wide budget process based upon data and incentives must be defined. This process must contain a centralized approach to position budgeting, incentives for academic and administrative efficiencies and a strengthened control structure on use of funds.

*Once the budget process is developed, the university should build an understanding of the realities of enrollment changes expected given the Grawe book demographics. A well-defined budget process should include an ability to invest in areas for potential enrollment increases that could offset demographic trends.

Summary of full data review

Questions or comments for first data point - University Budget vs. Actual

1. Actual data is always greater than budgeted so what is the cause?
2. Appears to be pretty good cost control
3. Salaries and benefits show a decrease over five years but headcount has increased.

Questions or comments for second data point – Historical and Current Fund Balances and Reserves

1. Solid ending balances (decrease over five years)
2. Service departments increased 239% in five years – might be overcharging?



Questions or comments for third data point – Historical Revenue by Source of Funds

1. Appropriations were level (other than debt?) even given decline in enrollment
2. Tuition and fees had a small increase over the five years from rate – given the enrollment declines
3. Student driven auxiliary revenues followed some different patterns (increase - rate and decrease – enrollment assumption)
4. Very positive increase in contributions over the five years

Questions or comments for fourth data point – Open Personnel Positions and Process

1. Open personnel positions do not show any unusual data for the purposes of this report

Questions or comments for fifth data point – Staffing Levels by Division

1. Academic affairs cut positions outside of the colleges but colleges added almost 50 positions during a time of decreasing enrollment caused a decrease in academic efficiency numbers
2. Most other areas showed a decrease in staffing levels during the time period

Questions or comments for sixth data point – NACUBO Categories

1. Decrease in students with a 17.6% increase in instruction is difficult to understand
2. 30+% increases in academic support and students services might need to be tied to student success figures
3. Large expenditure increase is scholarship and fellowships, is this institutional or donated sources?

Questions or comments for seventh data point – Functional Categories of Expenditures

1. Similar to the above the largest increase is grants and awards and needs to be reviewed for source of funds

Questions or comments for eighth data point – Instructional Efficiency

1. Student faculty ratio decreased by 17.2%
2. All course levels (other than doctor of pharmacy) had a decline in average class size
3. Both of this data points have direct budgetary implications
4. A review of IPEDS data showed minimal increase in student success variables

Questions or comments for ninth data point – Fee Structure, Policies, Dependency

1. Fee increases in rate and type appear to be tied to constrained tuition and state funding
2. Budgeting these with a data driven process might increase the understanding of need and use

Questions or comments for tenth data point – Structural and Other Deficits

1. Cash reserves appear to be adequate



2. Fluctuations appear to be tied to state funding and other timing differences

Questions or comments for eleventh data point – Ongoing Funding Liabilities – Debt Service

1. Debt services and outstanding debt appear in normal ranges

Questions or comments for twelfth data point – Campus Budget Philosophies or Models

1. University needs to determine how to tie budget to data as well as understand how to optimize tuition and fee use with tough state funding
2. Non-state budgets should be tied to enrollment and student success data
3. Review the use of service departments and chargebacks
4. Budget contingency holds are just an approach to cover budget deficits and not a long term solution

Questions or comments for thirteenth data point – Financial Issues Impacting Budget

1. Qualitative and quantitative information demonstrate a need for a budget tied to data and success features
2. Budget contingency hold backs each year are not a permanent solution to what is an ongoing budget deficit (\$5.5-6 million)
3. Budget needs to be driven by enrollment and student success and provide some investment for longer term strategies

Questions or comments for fourteenth data point – Indirect Cost Allocation Model

1. ICR policy appears standard
2. Are there an internal overhead charges or only service chargebacks?

Questions or comments for fifteenth data point – Intercollegiate Athletics Funding

1. Athletics is living within the revenue streams, however, some revenues impact the overall university budget (tuition waivers and general operating state)
2. Are there longer term strategies that will need funding?

Questions or comments for sixteenth data point – Impacts of Enrollment on Tuition and Fee

1. Tuition is fairly flat
2. Need to understand the waivers as well as scholarship / fellowships funding?

Questions or comments for seventeenth data point – IPEDS Data

1. After a thorough review of the IPEDS information there are several items for consideration:
 - a. Overall headcount is down, undergraduate is down 9.9% while graduate is up 1.2%
 - b. Semester credit hours have declined more than enrollment
 - c. Student success areas of graduation rates and completions have improved

- d. Admissions are up 20% without an improvement in enrollment
- e. Financial data show about a \$15 million increase in salaries and wages as well as a \$15.5 million increase in scholarships and fellowships
- f. Enrollment versus financial indicators need to be understood

Trends in student populations

- Decline in traditional college age
- More diverse
- More 1st generation
- Less urban
- Less prepared
- From poorer families

Trends for managing in higher education

- Serve all demographics
- Increased need in student success
- Contain costs (tuition & fees)
- Ongoing decline of public support
- Increasing tuition discounting (net)
- Family support on rise
- Flattening full pay students

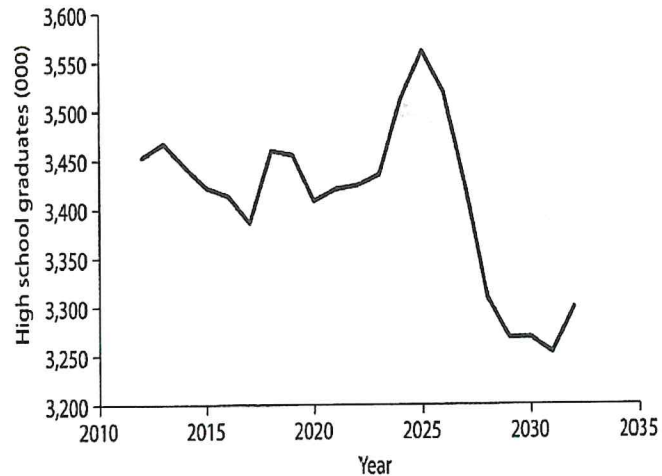


Figure 1.4. Forecasted number of high school graduates by year of high school graduation, 2012 to 2032. Source: Western Interstate Commission for Higher Education (2016) ²

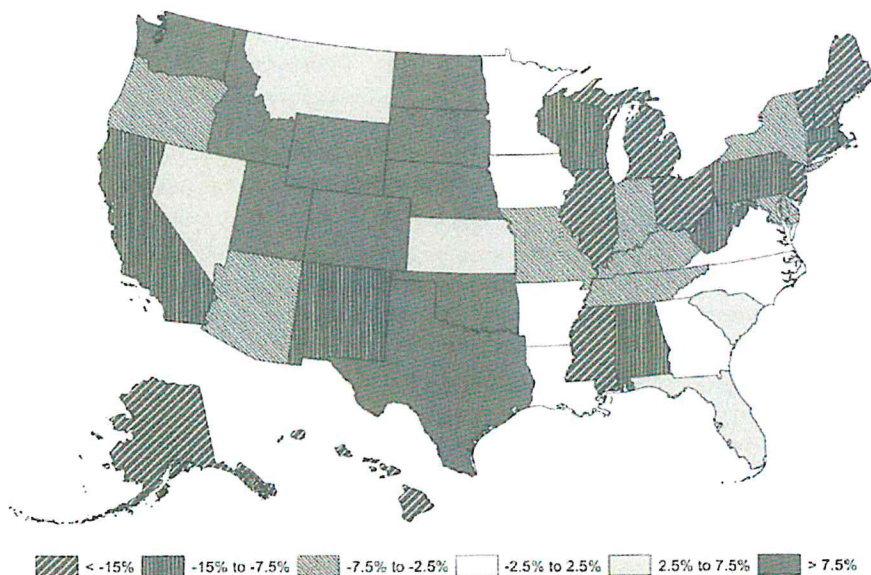


Figure 1.5. Forecasted growth in high school graduates, 2012 to 2032. Source: Author's calculations based on Western Interstate Commission for Higher Education (2016)



Southern Illinois University Edwardsville

Attachment A.2

Phase I: Information Gathering

Information Request from Dana G Hoyt AASCU Consultant

Introduction:

Chancellor Minor engaged AASCU Consulting to conduct a comprehensive financial assessment of SIUE. SIUE has had relatively flat state appropriations and no increase in undergraduate tuition rate since 2019. To supplant the gap in state appropriation and tuition revenues, SIUE has relied heavily on fee revenue to meet operational expenses and the occasional use of cash reserves. Given growing mandatory costs associated with bargaining contracts, enrollment trends and unpredictable state support, SIUE must reconsider its budget structure, net tuition architecture, and the diversification of revenue. Chancellor Minor seeks to have a full assessment of the university revenue and cost structure to gain a complete and objective understanding of the university's financial position. AASCU consultant Dr. Dana G Hoyt, PhD, CPA was engaged to perform the assessment. Dr. Hoyt is President Emeritus of Sam Houston State University and has a lengthy background as a financial officer.

Data Request:

AASCU Consulting has structured the below approach based on our earlier discussions with Dr. Minor, our experience with similar institutions and industry best business practices.

AASCU Consulting will examine:

- University, division, departmental and auxiliary (residence life, dining, bookstore, parking) comparative budget and actual revenue from sales and other; and expenditures for salaries/benefits, other and debt; for five years – if applicable, show overhead charged to auxiliary
 - Show on one page spreadsheet with budget/actual by year so ten columns, then auxiliary functions one below the other
 - Most likely VC Student Affairs and VC Administration
- Historical and current fund balances and reserves, and fund and reserve policies - to be shown by source of funds with five years of data.
 - Show on one page spreadsheet with reserve balances – five years of columns, one page summary or less of policies as to accumulation and use
 - Most likely VC Administration
- Historical revenues by source of funds with five years of data (i.e. state appropriations, tuition, each fee, unrestricted gifts, other revenues)
 - Show on one page spreadsheet with revenue sources – five years of columns
 - Most likely VC Administration
- Open personnel positions and process for position control and budgeting
 - Show on one page spreadsheet number of open positions at year end for each of past five years and a one page or less summary of process
 - Most likely VC Administration
- Staffing levels by division with five years of data
 - Show on one page spreadsheet with each division and each college listed – five years of columns
 - Most likely VC Administration



- NACUBO categories of E&G and Auxiliary expenditures for five years.
 - Show on one page spreadsheet – five years of columns
 - Most likely VC Administration
- Functional categories of E&G and Auxiliary expenditures for five years
 - Show one page spreadsheet – five years of columns
 - Most likely VC Administration
- Instructional efficiency data for the past five fall semesters: class fill rates, student/faculty ratio, tenure density, average class size, class size broken by # classes taught with less than 15, 16-40, 40-100 and over100 students, retention rate
 - Show data on a one page spreadsheet with columns for the five years, any data not available so indicate
 - Most likely Provost
- Fee structure, policies, and dependency on fees for ongoing expenses
 - Show data for past five fall semesters one page spreadsheet with columns for years, provide individual fee levels and revenue from such fee and expenditures covered by such fees. Provide a brief summary of the policies related to such fees.
 - Most likely VC Administration
- Structural and other deficits
 - Show the deficits for each of the past five years with an explanation as to source and how deficit was covered
 - Most likely VC Administration
- Ongoing funding liabilities including a debt service table showing the past five debt service as well as payout to maturity for all debt
 - Show the past five years debt service by liability on one spreadsheet. Provide payout to maturity for each debt component
 - Most likely VC Administration
- Campus budget philosophies and allocation models and process for instruction, research, student support, technology, mandatory costs, physical plant
 - Provide a summary of the budget process and any allocation models used over the past five years
 - Most likely Budget Director
- Specific financial issues impacting the budget
 - Provide a summary of financial issues for the past three to five years
 - Most likely Budget Director
- Indirect cost allocation model
 - Provide any cost allocation model used
 - Most likely Budget Director and/or VC Administration
- Intercollegiate Athletics funding, revenue model, and cost structure with five years of data
 - Show on a one page spreadsheet with columns as the five years, sources of revenue and expenditures (salaries/benefits, O&M, facility costs, any debt service)
 - Most likely VC administration and/or Athletics Director
- Impacts of enrollment trends on tuitions and fee revenue
 - Show five years of data on enrollment, tuition and fee related to each cohort and total tuition, provide on a spreadsheet with columns as five years
 - Most likely VC Administration and/or Provost



**All the above were listed in the consulting agreement. It would be extremely useful to have a full five years worth of IPEDS data for comparative purposes. All data including financial data with the columns as years

-Most likely Provost (institutional research office)



Southern Illinois University Edwardsville

Attachment B.1

Phase II: On Campus Review

Dana G Hoyt PhD CPA, AASCU Consultant Visit July 25-26

Meetings:

--Meeting request with no specific order to meetings is listed below. Meetings to be one hour with 30 minutes between to capture data:

- President's cabinet (individually)
- Deans (together with Provost if preferred)
- Group of directors or AVPs from various divisions (might need two groups depending upon the number of people)
- Faculty (two meetings made up of ½ Faculty Senate nominees and ½ Dean nominees)
- Staff (two meetings made up of ½ Staff Governance group nominees and ½ from VPs – not directors or above)
- Others Dr. Minor suggests
- FINAL – attached document lists the names of people and their constituent representation for all meetings

Suggested Agenda:

Discuss questions from the draft report to provide feedback from the SIUE community in the final draft

Q1 – What is their knowledge of the budget deficit, impact and how it occurred?

Q2 – Suggestions they have for a university wide budget process including how to use data analytics to improve efficiencies and control.

Updated Summary of Budget Issues - Based upon additional information received just prior to July 25-26 visit

- Budget deficit exceeds \$20 million
- Decrease in enrollment from Fall 2015 through Fall 2022 of 1,255 headcount (8.8%) with SCH decrease even larger percentage
- Increase in number of faculty lines of 53 (+8%) over the five years of declining enrollment. At the same time, staff decreased by 23 (-4.8%) and administration increased by 3 (121 to 124 positions)
- Increase of institutional scholarships without a direct linkage to the impact to enrollment (\$10 million increase). Additionally, waivers increased by \$1.1 million.
- The decrease in enrollment along with the increase in faculty lines substantially decreased average class size and increased instructional cost per semester credit hour – critically important efficiency values.

Summary of Campus Meetings

Comments regarding knowledge of current budget deficit

- Target has shifted substantially from \$6 to \$8 to \$15 to \$20 million

- Budgetary issues were not discussed or well understood by most until the last four months
- Increased budgetary transparency in the last four months
- Prior communications were all positive and did not line up well with the budget contingencies required each year
- In the past, it was tough to get support for tough decisions needed to impact contingencies
- Currently, there is frustration from several staffing areas that see faculty increases while no staff increases occurred (they feel staff were only cuts in last few years)

Comments regarding the what, how or why the budget deficit arose (consultant replies to constituents shown parenthetically at the end)

- Appropriations (Really not, fairly flat after the 2015-16 Illinois budget crisis)
- Carbondale – related to previous Chancellor and President communications (SIUE should own their own destiny as realignment of resources cross institutionally seldom happens)
- Institutional scholarships are excessive (Some, needs to be reviewed and linked to enrollment)
- Decrease in enrollment (Yes, within SIUE control to reverse)
- Revenue sharing models (Some, analysis of distribution linked to performance could be analyzed)
- Faculty hires (Yes, increase in faculty lines substantially decreased efficiency measures)
- Expansion without making tough decisions to realign or prioritize areas (Yes, previous budget model did not assist the process to improve decision making related to budget)

Discussion of budgetary approaches used in higher education (Responsibility Centered Budgeting, Zero Based Budgeting, Performance or Strategic Based Budgeting, Incremental Budgeting which is SIUE current approach:

- Consultant discussed variety of approaches with each group
 - Responsibility Centered is tough to link to overall institutional efficiency vs individual unit efficiency
 - Zero Based makes little sense in higher education given tenured faculty
 - Incremental or the current approach does not stimulate tough decisions
 - Performance or Strategic Based can be driven by each institution's strategic plan and goals. Appropriately implemented a strategic performance-based model can stimulate overall institutional as well as unit efficiency
- Comments related to a performance or strategic approach were wide ranging
 - Depends upon the metrics
 - Panic
 - Devil is in the details
 - Must encourage collaboration
 - Need some accountability
 - Define tangible outcomes
- Consultant discussed the need to integrate the upcoming strategic plan to budget approach
- Consultant emphasized such a strategic approach to budgeting would not be definitive in one year, but rather multi-year with iterative enhancements to the budget model expected

Based upon the discussions and review of the data, numerous realizations, ideas, and comments arose to move SIUE forward

- Position control needs a defined process

- Emphasize enrollment increases
- Control scholarships and/or align more closely with enrollment
- Review difference in institutional and restricted scholarship use
- Opportunities for academic prioritization exist
- Institutional and unit realignment and/ or reorganization could improve operational efficiencies
- Improved course scheduling to improve average class size (Adjunct savings could be quickly realized if done for fall and spring schedules)
- Review revenue split arrangements, both internal agreements and external contracts
- Are their opportunities for professional programs (i.e. Dental) to be more self-funded



Southern Illinois University Edwardsville

Attachment B.2

Phase II: On Campus Review

Dana G Hoyt PhD CPA, AASCU Consultant Visit July 25-26

LIST of MEETING ATTENDEES



Dana G Hoyt PhD CPA, AASCU Consultant Visit
 July 25-26, 2022, Mississippi/Illinois Room
 Schedule

<https://sive.zoom.us/j/93277977493>

Time	Unit	Participants
9:00 – 10:30am	Budget Office	<ol style="list-style-type: none"> 1. Bill Winter, Budget Director 2. Nick Paskus, Senior Budget Analyst 3. Robin Taylor, Accounting Associate 4. Mike Reed, Financial Analyst
12:30pm – 1:30pm	Equity, Diversity and Inclusion and Marketing and Communications	<ol style="list-style-type: none"> 1. Jessica Harris, PhD, VC Equity, Diversity and Inclusion 2. Dominic Dorsey, ACCESS Director 3. Lindy Wagner, Assistant Vice Chancellor 4. Jamie Ball, Director of Eq Opp, Access and Title IX 5. Nathan Brewer, Mar/COMM Director
2:00pm – 3:00pm	University Planning Budget Committee	<ol style="list-style-type: none"> 1. Dr. Ann Popkess, Chair (Nursing) 2. Dr. Steve Kerber (Archives) 3. Dr. James Wulfsong (Music) 4. Dr. Jerrica Ampadu - via Zoom (Nursing) 5. Dr. Shrikant Jategaonkar, Upcoming Chair (Business) 6. James Doug (HR) 7. Rasheda King (CAS) 8. Erick Wrobbel – via Zoom 9. JT Snipes (Education) 10. Ian Toberman, Academic Advising/Honors Program
3:30pm – 4:30pm	Athletics	<ol style="list-style-type: none"> 1. Tim Hall, Athletics Director 2. Jaci DeClue, Director of Intercollegiate Athletics 3. Jacque Meszaros, Intercollegiate Athletics Business Associate

Tuesday, July 26

Time	Unit	Participants
8:00am – 9:00am	Academic Affairs	<ol style="list-style-type: none"> 1. Dr. Denise Cobb, VCAA 2. Dr. Elza Ibroscsheva, Associate Provost 3. Dr. Scott Belobrajdic, AVC for Enrollment Management 4. Dr. Tim Staples, East St. Louis Center Director 5. Dr. Mary Weishaar, Director for International Affairs 6. Mr. Steve Huffstutler, AVC for IT and CIO 7. Mr. James Schram, Director for Business Affairs 8. Mr. Phil Brown, Institutional Research and Studies
9:30am – 10:30am	Provost and Deans	<ol style="list-style-type: none"> 1. Provost and Vice Chancellor for Academic Affairs, Denise Cobb, PhD 2. Dental Medicine, Dr. Duane Douglas, Interim 3. Education, Health and Human Behavior, Robin Hugues, PhD 4. Engineering, Cem Karacal, PhD 5. College of Arts and Sciences, Kevin Leonard, PhD 6. Pharmacy, Dr. Mark Luer 7. Nursing, Judy Liesveld, PhD 8. Library and Information Services, Erick Ruckh, PhD 9. Business, Tim Schoenecker, PhD 10. Graduate School, Jerry Weinberg, PhD
11:00am – 12:00pm	Constituency Heads	<ol style="list-style-type: none"> 1. Staff Senate, Keith Becherer 2. Faculty Senate, Erick Wrobbel 3. BSFA, JT Snipes, Jerrica Ampadu 4. QFSA, Nick Niemerg 5. Graduate Council, Mike Shaw

Time	Unit	Participants
1:00pm – 2:00pm	Chancellor's Council	<ol style="list-style-type: none"> 5. Provost VC Academic Affairs, Denise Cobb, PhD 6. VC Student Affairs, Jeffrey Waple, PhD 7. VC Administration, Morris Taylor, PhD 8. VC University Advancement, Cathy Taylor, Interim 9. VC Equity, Diversity and Inclusion, Jessica Harris, PhD 10. Mar/COMM, Heather Kniffel 11. Budget Director, Bill Winter 12. Athletics Director, Tim Hall
2:30pm – 3:30pm	Student Affairs	<ol style="list-style-type: none"> 1. VC Student Affairs, Jeffrey Waple, PhD 2. Associate VCSA, Miriam Rocca 3. Associate VCSA/Dean of Students, Rony Die 4. Director of Business Operations, Paula Birke 5. Director of Campus Recreation, Keith Becherer 6. Director of the Morris University Center, Kelly Jo Hendricks 7. Director of University Housing, Mallory Sidarous 8. Director of Dining Services, Dennis Wobbe 9. Director of Health Services, Riane Greenwalt 10. Director of Early Childhood Center, Becky Dabbs-McLean 11. Director of Career Development Center, Susan Seibert 12. Director of Counseling Services, Jessica Ulrich 13. Associate Director, Kimmel Student Involvement Center, Andrea Keller
4:00pm – 5:00pm	Administration and University Advancement	<ol style="list-style-type: none"> 1. Dr. Morris Taylor, VC Administration 2. Janet Haroian, Director-Administration 3. Rich Hampton, Director of Financial Affairs 4. Cathy Taylor, VC Univ. Advancement Interim 5. Jenell Wright, Director UA

5:15pm – 6:00pm

Chancellor Minor



Southern Illinois University Edwardsville

Attachment C

Phase III: Analysis, Observations and Recommendations

Introduction:

When Chancellor Minor arrived at SIUE March 2022, he inherited an institution with a history of budgeting contingencies. This approach to budgeting is temporary but was used on an ongoing annual basis to balance the budget. By the fall of 2022 the accumulation of this ongoing contingency approach resulted in a budget deficit more than \$20 million. SIUE needs to make permanent budget changes to maintain a healthy fiscal environment going forward. While this consultant believes it will be difficult to address the over \$20 million budget deficit in one fiscal year, it is imperative to proceed based upon some targeted goals to correct the financial situation as quickly as possible.

Primary Revenue and Expense Challenges: While other inefficiencies, revenue and expense issues exist, the below three are the most critical to overcome the deficit. Enrollment needs to be the focus of all units to increase new and retained students. The growth in number of faculty lines has undermined two efficiency measurements – average class size and instructional costs per semester credit hour which need to be corrected as quickly as possible. Lastly, the review of institutional scholarships needs to support the enrollment initiatives.

- Enrollment has decreased from Fall 2015 through Fall 2021 by 1,255 headcount (8.8%) and an even larger decline in semester credit hours
- During the same period of declining enrollment, the number of faculty lines increased by 53 or 8%. At the same time, staff decreased by 23 (-4.8%) and administration increased by 3 from 121 to 124.
- Institutional scholarship costs increased by \$10 million and waivers by \$1.1 million during the same period.

Recommendations:

Short Term

- Position control centralization has been performed. The process needs to be better defined and understood on campus.
- Improvement of academic scheduling to improve average class size is needed. The average class size has decreased from 16.9 to 14.0 due to a decrease in enrollment and an increase in faculty lines. A focus on this efficiency measure could provide adjunct faculty savings very quickly.
- A thorough review of institutional vs. the use of restricted scholarships should be performed. Additionally, the use of institutional resources for scholarships and fellowships must be analyzed and tied to enrollment and revenue increase strategies.
- Retention numbers are at 78% and any improvement increases the overall enrollment numbers and is within the control of SIUE vs larger demographic shifts. Additionally, retention from year two to three and three to four are out of alignment with peer institutions. Causation could be tied to scheduling or advising, but this upper level retention issues definitely needs attention and can provide another quick impact to enrollment.

Mid to Long Term

- Enrollment increases targeted to provide an increase in net revenue must be prioritized.
- Revenue split arrangements, both internal agreements and external contracts must be reviewed to determine the benefits to long term net revenues.
- Are there opportunities for professional programs (Dental, Pharmacy, others) to be more self-funded opening an ability to reallocate resources to cover deficits or for reinvestment.
- Academic program prioritization tied to institutional strategic priorities should be performed.
- Academic reorganization should be considered given the size of the university and the numbers of colleges and leadership (centrally and in colleges).
- Institutional and unit realignment and/or reorganization could improve operational efficiencies. Economies of scale, central vs decentralization, internal operations vs contract operations, should all be under consideration.

Budget Process and Transparency

SIUE is updating the current strategic plan to be finalized during the Fall 2022. Chancellor Minor has made excellent strides in building understanding of the budget situation (transparency) and the critical nature of correcting the approach used. The consultant recommends using the upcoming fall semester to tie the strategic plan to a new budget process. A strategic budget process using performance and goals linked to finances provides a healthier long-term approach to the budget. Such an approach is usually defined with some iterative enhancements made to the budget model as the underlying goals and metrics are updated. Given the current critical level of budget deficit, a narrow focus in a few measurable outcomes against a baseline is important to the initial implementation.