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**Kaufman Hall Budgeting User Training (Provider Version)
Facilitator’s Guide**

**(Last Updated: 4/19/19)**

# Before the Class

This guide assumes the facilitator has access to a projector, Axiom Budgeting is accessible from the training room computers and each participant has their own training workstation.

* Consult with your IT staff to make sure all participants have been set up with access to system and training budget. It may be necessary to have participants use generic logins, in order to log in quickly on a training computer.
* Print & distribute participant guides

Materials:

* Training Budget
* Facilitator’s Guide
* Participant Guides (printed)
* PowerPoint slide deck

In this guide, a facilitator should advance to the next slide in the PowerPoint deck when they come to a BLUE HIGHLIGHTED CELL.

 A PINK HIGHLIGHTED CELL indicates that the participants are expected to do something (answer a question, complete an activity, etc.).

In the PowerPoint deck, the following symbol indicates that the facilitator should open the software for a demonstration:



**Sections applying to payroll methodologies are highlighted in red. Review these sections and only include the payroll methodologies applicable to your organization.**

**During the Class**

There are certain basic skills / best practices we want to reinforce throughout the training.
These include:

* **Knowing which cells need to be filled out.** It’s a simple matter of color coding:
	+ Blue = free input, Green = drop down, White = protected / no input)
	+ Knowing which cells can be changed will help make the spreadsheets seem less overwhelming.
	+ You will want to use the “Change View” feature on the Main Menu Ribbon for more complex tabs of the plan file (JobCode) to simplify.
* **Using the “GoTo” feature to move between spreadsheets.** While experienced users will typically end up using the tabs at the bottom of the tab, using the GoTo hyperlink on the Budget Guide Task Pane initially will familiarize users with the layout of the workbook.
* **Commenting on flags and filling out the “planning” tab.** It’s key that users keep strategic goals in mind when completing the budget, and justify their numbers to accounting and their directors.
* **Recognizing how drivers connect statistics to values.** Users should understand in a general level how Axiom Budgeting Drivers are used but do not need to know the details, only that the Budgeting Administrator manages the corporate initiatives that make up the drivers.

# Introduction: Welcome to Axiom Budgeting (10 minutes)

| **Slide #** | **Action** |  |
| --- | --- | --- |
| 1 | **Say** | *Welcome to Axiom Budgeting User Training* |
| 1 | **Say** | *Axiom Budgeting is a powerful tool for:** *Budgeting*
* *Reporting*
* *Forecasting*
* *Payroll Planning*

*This class will focus on the use of Axiom software to review and update your department budgets and projections. Reporting out of Axiom will be addressed in a separate class.* |
| 2 | **Say** | *Our Agenda is to cover the following Lessons:** *Lesson 1 – Getting Started*
* *Lesson 2 – Budget Process Overview*
* *Lesson 3 – Working with Budgets*
* *Lesson 4 – Review and Submit*
* *Lesson 5 – Publish Budget Plan Files*
* *Wrap Up*
*

*This class will focus on the use of Axiom software to review and update your department budgets and projections.**Note: Reporting out of Axiom will be addressed in a separate class.* |
| **3** | **Say** | *By the end of this course, we should all be able to:* * *Log in to Axiom Budgeting*
* *Complete each tab in your budget workbook*
* *Review and submit budget for approval*
 |

# Lesson One – Getting Started (15 minutes)

| **Slide #** | **Action** |  |
| --- | --- | --- |
| **4** | **Say** | *Our first lesson will go over the basics of getting started, and a quick tour of the program’s features.* |
| **5** | **Say** | *By the end of the lesson, you should be able to:** *Log into Axiom*
* *Understand the difference between Windows and Excel Client*
* *Open the Budget User Admin Task Pane*
* *Open, close, and save a budget plan file*
* *Navigate between tabs in budget plan file*
* *Identify which cells can be changed, based on color coding*
 |
| **6** | **Say** | *Let’s log into the system and get started* |
|  | **Do** | Exit slide show, bring up Windows desktopDemonstrate how to access and log in to Axiom  |
|  | **Say** | *This is where you enter your login and password.*  |
|  | **Activity (3 min)** | Have participants log on and assist any who have sign on issues.If they have not been given access by IT, tell them to look on with a neighbor.Do not allow this to take up more than 3 minutes of class time. |
| 7 | **Say** | *Axiom Budgeting has two points of access into the system, Excel or Windows client. Both appear as if you are in an Excel spreadsheet environment.**Typically, each department has its own budget plan file. Some departments may be rolled into one plan file.* |
| 8 | **Say** | *The plan file spreadsheets are pre-populated with historical data and pre-defined calculation methods that interface into the plan files. You have the ability to adjust the initial calculations and add comments. Your updates save back to the database for reporting / verification.**The advantage of a spreadsheet view:** *Familiar interface*
* *More control over budget calculations*.
 |
|  | **Activity** | Informal show of hands:*How many of you use Excel regularly?* |
| **9-11** | **Say** | *Once you get onto the Axiom Home Page, you will note that you have 4 menu ribbons (using Windows Client):* [hover cursor over each section]* *File – native Excel feature*
* *Main – for Axiom end user activities*
* *Help – Axiom’s Help portal*
* *Home – Basic Excel functions*

*Generally, it’s best to ignore the other menus – everything we need to update our budgets is right here in the Task Panes and KH Main Ribbon.**You can use the Budgeting Task Pane, which is accessible on the Main menu ribbon, to open your Budget plan files plan files. Select* ***Main>Open App Menus>Budgeting.****To open a plan file, from the Budgeting Task Pane, under Budgets, select* ***Open Next Year Budgets.*** *This will display all the plan files that you have security to view.* *Since this is our first year budgeting in Axiom, we don’t have Current Year Budgets. Next year you will have the choice to open Current Year or Next Year budget plan files.**For today, let’s select and open the training budget.* [If training budgets are created for training]*The workbook will open in Read Only mode if:** *Another user accessing / checked out budget*
* *The budget has already been submitted for approval (if the owner of the next stage sends it back, will be able to edit again)*

*Because I already have this budget open, the budget you open will be in “Read Only” mode. Just continue – we won’t need to save anything today.* |
|  | **Do** | Open training budget by selecting Budgeting Task Pane, and select **Open Next Year Budgets**. Select the Training Workbook (if available). If any of the participants have opened it already, have them exit. |
|  | **Activity (2 min)** | Have participants open the training budget plan file. Let them know they will open in Read Only mode.If anyone has trouble, tell their neighbor to assist them. |
|  | **Say** | *If you logged in using Excel Client, to maximize the budget view, click the expand icon upper right corner.*  |
|  | **Do** | Maximize budget window |
| 12 | **Say** | *The Budgeting Guide Task Pane opens up on the left when you are in a budget workbook. The Budget Guide Task Pane has hyperlinks to each section of the plan file where you complete your budget work.**The Budget Guide Task Pane steps are in the order that Kaufman Hall considers “Best Practice” to complete your plan file.* *There are additional features that can be used in the plan file on the Main Ribbon.* * ***Close*** *to close active budget.*
* ***Save*** *to**save workbook and save all data to database.*
* ***Home*** *returns to the home page.*
* ***Change View*** *lets the user select the view they want for each workbook page. There are different views for each page.*
* ***Add Rows*** *lets the user add a new account or change a calc method for an existing account, only if your security allows.*
* ***GoTo*** *lets the user jump to different tabs and sections within the workbook.*
* ***File Attachments*** *lets the upload an attachment to be saved with the workbook.*
* ***Headings*** *can be turned on or off. Headings will be turned off as a default.*

***Errors on save*** *– You may encounter an error message on budget save. e.g., if added new line to budget but did not assign appropriate account number****.*** *Don’t worry. You will not lose your work. The file will save, but the data won’t write to database. Please call your Budget Admin if you cannot resolve this error.* |
|  | **Do** | Hover over workbook tabs |
| **12** | **Say** | *Budget workbook consists of multiple tabs. While you can click on these tabs to navigate to other tabs, at first we recommend using the GoTo option on the KH Main Ribbon to move around.*  |
|  | **Do** | Click “GoTo” button on the KH Main Ribbon |
| **12** | **Say** | *Tabs will be listed and sections within each tab listed after the tab selection is made.* |
|  | **Do** | Highlight – but don’t navigate to - a few different tabs, so they can see how the sections update on the right. |
| **13** | **Say** | *First tab is the Instructions tab.* |
|  | **Do** | Navigate to Instructions tabScroll down to show the following sections:* Timeline and Deadlines
* Your contact for Budgeting
* Budget Assumptions
* Instructions for Budgeting

Go to sample blue/blue/white cells on Instructions tab, change values and drop-down. Attempt to change protected white cell for comparison. |
| **13** | **Say** | *The cells throughout the workbook are color-coded to show where to enter and change values:** ***White*** *– Protected cells with pre-populated or calculated information that cannot be edited.*
* ***Blue –*** *Intended to be reviewed and changed, if necessary.****Green*** *– Drop-down selections.*

*Some Blue cells might be pre-populated with a formula that you are allowed to change or overwrite with a value.* *The majority of your budget has already been pre-populated with data.*  |
| **14** | **Say** | *There are a few ways to Save a plan file.*1. *From the Budgeting Guide Task Pane*
2. *From the Main Menu*
3. *From the Quick Access Toolbar*
 |
| **15**  | **Say** | Let’s review what we learned:*What are the two access points into Axiom?* |
| **15** | **Activity** | Give class chance to answer.**Answer*** *Windows Client*
* *Excel Client*

If majority do not get correct answer, review options on Axiom URL login site  |
| **16** | **Say** | *What task pane do you open to access your plan files?* |
| **16** | **Activity** | Give class chance to answer each question.**Answers – Budgeting**If majority do not get correct answer, Task Pane options |
| **17** | **Say** | *What year are you accessing when you select the Next Year versus the Current Year Budgets?* |
| **17** | **Activity** | Give class chance to answer question.**Answer*** *Next Year (2020)*
* *Current Year (2019)*

If majority do not get correct answer, discuss fiscal years. |
| **18** | **Say** | *How can you navigate between the tabs of the plan file?* |
| **18** | **Activity** | Give class chance to answer question.**Answer** * *Budgeting Guide Task Pane*
* *Point and Click on tabs*

If majority do not get correct answer, review navigation |
| **19** | **Say** | *What does it mean when a cell has:**• white shading* *• blue shading**• green shading* |
| **19** | **Activity** | Give class chance to answer question.**Answer** * *White – Protected Cells that cannot be altered.*
* *Blue – Cells where you can key in your work.*
* *Green – A pick list to select your options.*
 |
| **20** | **Say** | *Recap objectives** *Log in to Axiom*
* *Open the Budgeting Task Pane*
* *Identify which cells can be changed, based on color coding*
* *Open, close, and save a budget plan file*
 |
|  | **Do** | Ask participants if they have any questions |

# Lesson Two – Budget Process Overview (20 minutes)

| **Slide #** | **Action** |  |
| --- | --- | --- |
| **22-23**  |  | By the end of this lesson, you should be able to:* Understand the purpose of each tab in a budget workbook
* Understand the time series that interface into the plan files
* Understand the Budget methods assigned to a revenue or expense account
 |
| **24** | **Say** | *Let’s take a quick, high-level look at the procedure for doing our budgets.* |
| **25** | **Do** | Exit slide show, and bring up the Axiom Budgeting windowShould be on the Instructions tab. |
| **26** | **Say** | *Okay, we’ve already gone over the Instructions tab. Next is the Plan tab. How would we get there?*  |
|  | **Activity** | Wait for someone to say **use the GoTo to Navigate**If participants suggest selecting the tab, say “*Yes, we could do that, but there’s another way…”*If no one gets it, review GoTo process. |
| **26** | **Do** | Navigate to the Plan tab. |
| **26** | **Say** | *The Operating Plan tab is an optional tab that is turned on or off by your Administrator.* *These questions are populated by your Budget Administrator as directives from your Finance Team.* *You can add as many rows as you need to answer the questions in this tab.**Your answers save to the database.*Survey the group why the need for strategic planning questions:* Helps keep priorities in mind when doing budget
* Explains reasons for changes to reviewers/directors

*For example, if they want to know why you added FTEs, you could put here that the department added 10 beds.* |
|  | **Do** | Type into one of the fields on Plan tab. Show how to add new line by double-clicking on the hyperlink. |
|  | **Say** | *Now let’s navigate to the Stat\_Rev tab* |
| **27** | **Do** | Navigate to STAT\_REV tab. |
| **27** | **Say** | *The Stat\_Rev (Statistics and Revenue) tab is where you budget your department statistics, patient revenue, other revenue and deductions at an account level. [Review row groups]**Blue and green cells are areas where you can make adjustments in the plan file.**Most inputs involve statistics – revenue pre-populated from database.*  |
| **27** | **Do** | Review columns & row groups |
| **27** | **Say** | *Historical data interfaces into this tab and current run rates.* *Columns – previous year actual, current year budget, YTD actual, current year projected.* |
| **28** | **Do** | Show the Budget Method column  |
| **28** | **Say** | *Assigned calculation methods (CM) create your projections for your budget.**Budget Methods (aka Calc Methods) are pre-defined calculations that your Budget Administrator defined for each account.* *Some CMs allow for different spreading for your next year budget. Other CMs spread your monthly budget based on your statistics spread* |
| **29** | **Do** | Show the Global Driver row |
| **29** | **Say** | *Global Drivers are Entity Level Statistics (Patient Days, Discharges, Calendar Days) that are used to temper your key department statistics when projected for budget.* *Note: Global Drivers are managed by your Administrator. You will not be able to adjust the Global Drivers*  |
| **30** | **Do** | Show the monthly inputs for the Key Department Statistics |
| **30** | **Say** | *Depending on your Administrator setup, you may or may not be able to adjust your monthly statistics. If the cells are blue, you can make monthly adjustments.* *Note: The final month of the budget year will be a plug, so make sure there are no negatives in the last month.* |
| **31** | **Do** | Navigate to EXPENSE tab.Review columns and row groups |
| **31** | **Say** | *The Expense tab is where you budget all department expenses, except salaries.* Shows Dept Primary Statistic*Total Key Statistics come from the Stat\_Rev tab and are used to drive variable expenses.*Shows payroll expenses*Salaries calculations with the “JobCode” Budget Method come from the Labor tabs (JobCode, Staffing, Employee).*Call attention to Budget Method column.Shows non-payroll expenses (supplies)*Most inputs and adjustments follow the same basic structure as the STAT\_REV tab.* |
| **31** | **Do** | Find a budget method column with a “Detail” as its calc method.  |
| **31** | **Say** | Detail tab allows budgeting for expenses at vendor level.Values entered here be saved at a total level and detail level to the database. |
| **31** | **Do** | On Expense tab, position screen so both AMT ADJUST (column P) and COMMENTS (column X) are visible. |
|  | **Say** | *Let’s see what happens when we enter an extremely high value into an Amt Adjust field.* |
|  | **Do** | Enter value high enough (e.g., in the thousands) to cause flag to appear. Ask participants what just happened. |
|  | **Activity** | Give participants a moment to point out the red flag.If no one points it out, clear the value and repeat, asking what changed on the screen. If still no one points it out, call attention to it, yourself. |
|  | **Say** | Because value exceeds variance threshold set by administrator, we must enter a comment to explain variance. |
|  | **Do** | Enter comment |
|  | **Activity (1 min)** | Have participants explore for themselves, trigger red flag. |
|  | **Say** | *After you’ve entered the values and adjustments for the STAT\_REV and EXPENSE tabs, the next things to complete is the* ***[payroll methodology TBD]*** *tab, for payroll expenses.* |
| **32** | **Do** | Navigate to***[payroll methodology TBD]*** tab.Give brief overview of columns and row groups. |
| **32** | **Say** | *We’ll go over the Labor tab in more detail in the next lesson.**Next is the Employee List tab, which is a reference for the payroll tab and not a tab where you would do any work.*  |
| **33** | **Do** | Navigate to EMPL\_LIST tab. |
| **33** | **Say** | Primarily for reference, nothing to enter.Pre-populated list of employees and their basic information (hourly rate, review date, etc.)*Once payroll budgets are complete, you would move to the Initiatives tab.* |
|  | **Do** | Navigate to INITIATIVES tab.  |
|  | **Say** | *The Initiatives tab can be used to layer on strategic initiatives.**Once built into your plan file, Initiatives can be easily included or excluded from your budget with the flip of a switch.**Multiple initiatives can be added to your department plan file.* *There are two types of initiatives: Project and Department Initiatives****Project Initiatives*** *are controlled by the system administrator. The Approve/Exclude designation is also controlled by the system administrator. Department Managers can not approve or exclude a Project Initiative once it is added to a plan file.** ***Approve -*** *Values entered in approved projects will be included in totals on the Summary sheet.*
* ***Exclude –*** *Values entered in project won’t affect the totals on the Summary sheet.*

***Department initiatives*** *are specific to one department and controlled by**the department manager. Approvals are turned off an on within the plan file.**The last two spreadsheets are also more for reference: NOTES and DEPARTMENT HISTORY.* |
|  | **Do** | Navigate to NOTES tab. |
|  | **Say** | *The Notes tab is a free-form space for entering reference notes.**This is the only tab where we can enter information into white cells.* |
|  | **Do** | Navigate to DEPT\_HISTORY tab. |
|  | **Say** | *The Department History tab is another reference tab that provides historical data for the last year and current year.**It also has a view that displays the Rolling 12 months used for that spread method calculation.* |
|  | **Say** | *Next, we’ll navigate to the Summary tab.* |
|  | **Do** | Navigate to Summary tab. |
|  | **Say** | *The last step of your budget process is to review your results in the Summary tab.* *This tab cannot be edited as it pulls data from the other tabs.**It is “best practice” to review this tab for variance analysis and ensure you did not miss any categories.**“30,000-foot view” of budget.**Many clients will review this tab before they begin their work to get sense of where they started and then review afterwards to make sure their changes make sense.* |
|  | **Say** | *Now let’s go to the Provider tab.* *[****Only use if your organization is licensed for Provider Budgeting]*** |
|  | **Do** | Navigate to PROVIDER tab.Review columns & row groups |
|  | **Say** | *The Provider tab allows you to budget volumes and charges by provider.**As you can see, there is a great deal of data interfacing into the Provider tab. Where do these pre-populated values come from? They come from a variety of sources, including:** **Global Assumptions** - Certain variables defined globally by the administrator (point out Global Assumptions row at top of tab)
* **Historical Values** – including values from previous budgets.
* **Input Monthly**  - Some fields are rolled up from monthly values (point out monthly spread columns)
* **Spreads** – Other values are spread out over multiple months based on a spread methodology
* **Other Sheets –** Some values are based on information from other tabs in the budget

Review row groups. Group for each provider, you may see the following details:* FTE
* Production Days
* Volumes (wRVUs, Procedures) per Production Day
* Gross Charges
* Deductions

On the PROVIDER tab, many rows involve information pre-populated from PROVIDERCOMP tab, which we’ll review later. |
|  |  |  |
|  | **Say** | *Now let’s go to the Integration tab.* *The Integration tab allows you to pull in data from other licensed modules such as Capital Planning or Cost Management.**[****Only use if your organization is licensed for Capital Planning or Cost Management]****And that’s a basic overview of all the tabs. We’ll go over a few of them in-depth, but first let’s pause and review.* |
| **40 [RESUME SLIDE SHOW]** | **Say** | For most spreadsheets, follow same basic procedure using the following checklist:* Verify/edit all blue cells
* Review Current Year Projections
* Make manager adjustments
* Review the Next Year Budget – totals and monthly spreads
* Explain variances by adding comment on each line with a red flag
 |
| **41**  | **Say** | *Let’s review:**What tab houses the Revenue and Statistics?* |
|  | **Activity** | Give class chance to answer.**Answer – Stat\_Rev**If majority do not get correct answer, navigate back to tab. |
| **41**  | **Say** | *What tab do I use to work on FTEs and payroll?* |
|  | **Activity** | Give class chance to answer.**Answer – Labor tab (ex. JobCode, Employee, Staffing, ProviderComp**They may say Empl\_List. If majority do not get correct answer, navigate back to Labor tab and remind them of the difference between the two tabs. |
| **42** | **Say** | *What’s the purpose of the Detail calc method?* |
|  | **Activity** | Give class chance to answer.**Answer – To accommodate zero-based budgeting and build more detail into an expense account.**If majority do not get correct answer, review detail calc method |
| **43** | **Say** | *What kinds of expenses can we adjust on the Expense tab itself?* |
|  | **Activity** | Give class chance to answer.**Answer – Non-payroll.**If majority do not get correct answer, review the Expense vs. [payroll method TBD] tab. |
| **44** | **Say** | *What does a red flag mean?* |
|  | **Activity** | Give class chance to answer.**Answer – That the value exceeds variance threshold and requires comment**If majority do not get correct answer, enter value to create red flag and add comment.  |
| **22** | **Do** | Recap objectives* Understand the purpose of each tab in a budget workbook
* Understand the time series that interface into the plan files
* Understand the Budget methods assigned to a revenue or expense account
 |
| **23** | **Do** | Ask participants if they have any questions |

# Lesson Three – Working with Budgets (35 minutes)

| **Slide #** | **Action** |  |
| --- | --- | --- |
| **47, 48**  |  | *Lesson objectives** *Enter adjustments*
* *Apply spreading methodologies*
* *Enter detail accounts*
* *Complete JobCode tab*
* *Budget for New Initiatives*
 |
| **49** | **Say** | *Let’s backtrack a bit and get into the details of how we complete budgets.* |
|  | **Do** | Exit slide show, bring up Kaufman Hall Budgeting windowNavigate to STAT\_REV tab. |
|  | **Say** | **Statistics***Axiom follows a statistics/data-driven model.**Statistics for the Current Year Projected period and Next Year’s Budget are computed using the Global Drivers at the top of the Stat\_Rev tab.*[Key Statistic Per Unit formula = today’s key statistic value divided by the corresponding Global driver] *Review and adjust this year’s Projection in the blue cell for each statistic account* (where the YTD actuals end is where budget begins).*You can adjust next year’s budget statistic with percentage increase/decrease in % or Amount Adjustment Column.* *If permitted* (i.e., if cells are blue), *you may change the monthly spread of statistics in appropriate columns to the right. The last month of the spread is a plug and not adjustable. It will reflect whatever remains after adjusting all the previous months*.*If you see any red flags, must provide comments in appropriate location to explain any changes*. |
|  |  | **REVENUE***For Each Patient Revenue Account the calculation to project the remaining current year and proposed budget is:**Rate per Unit = Revenue$/Volume x the predicted volume**Calc Methods options for Patient Revenue are:**•IP\_Per\_Unit: YTD IP\_Per\_Unit \* Forecasted Volume**•OP\_Per\_Unit: YTD OP\_Per\_Unit \* Forecasted Volume**•Oth\_Per\_unit: YTD Oth\_Per\_Unit \* Forecasted Volume* *Changes to volume will have a revenue impact. That is why we work on volumes first.**If allowed by your Budget Administrator, you can adjust the next year’s budget revenue with percentage increase/decrease in the % Adjustment Column.* *Adjustments will be interpreted as change in today’s revenue rate per departmental statistic.* *DO NOT include Price Increases. Your Budget Administrator will enter inflation in the Global Adjust column.* |
|  | **Do** | Point out Global Adjust column. |
|  | **Say** | **OTHER OPERATING REVENUE***For Other Operating Revenue accounts, the initial budget is computed based on year-end projection.* *Calculation Methods for the Current Year Projected Periods are assigned by your Budget Administrator. Options are:** *Rolling12 – Use historical values from previous year's same months*
* *Annual –- Annualize YTD value*
* *RemBud – Use remaining budget*
* *CapBud – Use Total Budget less YTD actual*
* *PctBud – Use percentage of CY Actual over Budget*

*Provide any change in the blue Adjustment column if applicable.**Adjustments are reported so plan file “Reviewers” will see these. This is to reduce “gaming” the budget.**Next, choose spread option from the green drop-down box.* *We’ll cover spread methods more in a moment. First, let’s navigate to the EXPENSE tab* |
|  | **Do** | Navigate to EXPENSE tab. |
|  | **Say** | *Salary expenses are pre-populated summarized data from the payroll tabs.* *All Non-Salary expenses are assigned default budget methodology we call Calculation Methods (CM). You can find these in the Budget Method column (****Column “T”)****Calc Methods provide a quick and efficient way to apply initial standard calculations across the organization.**Each Calc Method is a standard budget calculation with an associated "spreading" methodology for the monthly data of your Next Year’s Budget.**Available methodologies might include:** ***Fixed values can be spread by Calendar days / Work Days / Evenly / Volume / History***

*You can change the spread by clicking the green box on that line.* *You can adjust the next year’s budget data by providing the* ***% Adjust*** *and/or the* ***Amt Adjust*** *from the current year projection.Note the difference between the cells that are “locked down” versus “adjustable”. (e.g. Global Adjust vs. % Adjust)** ***Variable (rate per unit of service)****This Calc Method uses your projected change in volume to adjust your projected and budgeted dollars. You can enter an amount or percentage in the* ***% Adjust*** *and/or the* ***Amt Adjust*** *to change the cost per unit of service that drives the forecast.*
* *The three (3) most common Benefit-only Calc Methods are* ***Percent of Salaries****,* ***Rate per FTE*** *and* ***FICA****.*
* ***Global Expense*** *and* ***Depreciation*** *– these will be set by administrator and pushed into the budget plan file.*
 |
|  | **Do** | Select various spreading methodologies – particularly fixed/variable - for a particular row and show their impact on the monthly amounts. |
|  | **Activity** | Have participants apply Input Monthly / Fixed / Variable methodologies to rows TBD (select row for each methodology). |
|  | **Say** | *The other methodology is “Detail”, which creates a multi-line calc method to input line item detail.* |
|  | **Do** | Select an account using the “Detail” methodology Give brief description of each column and row section. |
|  | **Say** | *Enter all related Vendor / Item descriptions, amounts, and related comments.**Note that each block has 3 lines of monthly input & 3 lines of annual values spread accordingly. The first line is the Preliminary Estimate, which includes inflation. You may use any combination to arrive at your proposed budget.**For each ACCOUNT:**Adjust this year’s Projection, if applicable**Provide comments in the specified location for any Red Flagged accounts or document changes made.**Finally, apply the appropriate spread method*. |
|  | **Do** | Model procedure for adding detail accounts. |
|  | **Activity** | Have participants enter details. If anyone has trouble, model process on screen.  |
|  | **Say** | *Let’s move on to the* ***[payroll methodology TBD]*** *tab.Use the appropriate section below for whichever payroll methodology your organization will be using.* |
|  | **Do** | Navigate to **JobCode** sheetGive brief description of each column and row section. |
|  | **Say** | *Scheduled FTEs = FTEs currently assigned to the Department.**Budget begins with the “Current Paid FTEs” line.**Note in the Green box (Column K) for every JobCode block, there are two types of budget methodologies (Fixed / Variable)**Variable positions are adjust productive FTEs for volume changes.**Adjust remaining year FTEs if needed in the area:** ***Program Additions:*** *Changes in FTEs due to new Programs*
* ***Position Changes:*** *Changes from CY FTEs for the position unrelated to new programs.*

*Adjust the next year’s budgeted FTEs accordingly beginning in the Monthly FTE columns.**You can also adjust the FTE Allocation Rate (****Column J****) where allowed. The plug for this calculation is “Regular” PayType. The current %s are based on Actual YTD payroll. This column is used to allocate the Total Paid FTEs to various types of pay.**Below the Productive section of the JobCode block are the Non-Productive FTE PayTypes. These use different calculations like:** ***Rate per Productive Hour*** *– Modify the blue cell in column* ***“H” .*** *The calculation is:*

*Budget= Rate \* Productive Hours** ***Input Monthly*** *– Input requested monthly dollars accordingly.*
* ***Contract Labor (Agency)*** *is budgeted at top of page. Enter rate and requested monthly FTEs accordingly.*

*Review Summary information in the heading.**Review Hours/UOS (unit of service); FTE trend, Hourly rate trend for reasonableness**The* ***DEPT OTHER PAY*** *section is found for following the JobCode section, which can capture department pay not to a specific JobCode, but for the entire department (e.g. Dept bonuses).*  |
|  | **Activity (4 min)** | Have participants go to (row/column TBD) and change projection.Then, have participants go to (row/column TBD) and change for budget. |
|  | **Do** | Navigate to **STAFFING** sheetGive brief description of each column and row section. |
|  | **Say** | *The Staffing is typically used in Nursing departments and allows you to switch between 8 Hour to 12 Hour shifts using the green drop down for each JobCode block (Column J).* *Select Position type “Fixed”, “Fixed w/ replacement”, or“Variable” from drop-down area.** ***Fixed:*** *Fixed Position. Budget for Paid Hours.*
* ***Fixed w/replacement:*** *Budget for Productive Hours. Positions that would be replaced if vacant/ vacation.*
* ***Variable:*** *Adjusts for Volume changes. Budget for Productive Hours*

*Enter the number of FTEs for each day keeping in mind:** *Position Type selected above. (Very important to budget for Paid or Productive according to position type.*
* *Budgeted daily volume is displayed. Your Variable Staffing plan should be budgeted accordingly.*

*Adjust current year remaining FTEs in column* ***P*** *at the bottom of the JobCode block, if needed**Adjust Paid Hours allocation for next year budget in column* ***R*** *by modifying the %s.* * *Increasing PTO on Fixed positions will not change the budgeted FTE, and instead shift pay in Regular*
* *Increasing PTO on Variable positions will increase total Paid FTEs in Column U.*

*This is due to budgeting for Productive in the daily matrix (Columns C-I). PTO is a function of Productive Hours to compute Paid Hours*. |
|  | **Activity (4 min)** | Have participants go to (row/column TBD) and change projection.Then, have participants go to (row/column TBD) and change for budget. |
|  | **Do** | Navigate to **ADC** tabGive brief description of each column and row section. |
|  | **Say** | *Select Position type “Fixed”, “Fixed w/ replacement”, or“Variable” from drop-down area for each JobClass.** ***Fixed:*** *Fixed Position. Budget for Paid Hours.*
* ***Fixed w/replacement:*** *Budget for Productive Hours. Positions that would be replaced if vacant/ vacation.*
* ***Variable:*** *Adjusts for Volume changes. Budget for Productive Hours*

*Patient Days statistics from the Stat\_Rev tab is used to calculate ADC (Average Daily Census) for each month.**Select the Staffing ratio to be used for each JobClass to build out ADC Staffing levels (Columns X-BE)**Modify Non-Productive time (Columns G-S) for each JobClass as needed**Finally, review and make any additional changes to individual JobCodes on the JobCode tab.* |
|  | **Do** | Navigate to **EMPLOYEE** tabGive brief description of each column and row section. |
|  | **Say** | *The limit of the Employee labor tab is that you are not able to adjust FTEs based on volume shifts (Fixed only).**Adjust each employee for both Current Year Projected and Budget year FTEs.**Adjust additional Budget Year FTEs by:** ***Position Changes:*** *Changes from CY FTEs for the position unrelated to new programs.*
* ***Program Additions:*** *Changes in FTEs due to new Programs*
* ***Float Staff / Inactive Employees:*** *Budget for Monthly FTEs where anticipated float staff will be needed.*

*Adjust the FTE Allocation Rate (Column J) where allowed. Current %s are based on Actual YTD payroll. These %s are used to allocate the Total Paid FTEs to the various types of pay.*  |
|  | **Activity (4 min)** | Have participants go to (row/column TBD) and change projection.Then, have participants go to (row/column TBD) and change for budget. |
|  | **Do** | Navigate to **PROVIDERCOMP** sheetGive brief description of each column and row section. |
|  | **Say** | **Provider Volume** is fed over from the **Provider** tab.Selected compensation calculations are displayed.* **FTE Adjustment –** FTEs can be adjusted for PTO or in Total in both the Current Year Projected and the monthly budget fields.
* **Compensation Adjustment –** Monthly salary adjustments can be input for both FICA and non-FICA based pay. Document changes using the comments column.
* **Other Additional pay –** Review and adjust, as appropriate.
* **Global Benefit values –** These are values are Global Assumptions set by the administrator.
 |
|  | **Activity (4 min)** | Have participants go to (row/column TBD) and change projection.Then, have participants go to (row/column TBD) and change for budget. |
| **50 [Resume Slide Show]** | **Say** | Let’s review:**[Use only those questions applicable to your organization’s payroll methodology]***What are the spread options for the fixed methodology?* |
|  | **Activity** | Give class chance to answer.Answer – Calendar Days, Work Days, Evenly, Volume, HistoryIf majority do not get correct answer, review the spread options  |
| **28** | **Say** | ***[JOBCODE]*** *How do program additions differ from position changes?* |
|  | **Activity** | Give class chance to answer.Answer – Program additions are due to new programs, while positions changes are unrelated to new programs.If majority do not get correct answer, review those rows on the JobCode tab. |
| **28** | **Say** | ***[STAFFING]*** *What types of departments should use the Staffing template?* |
|  | **Activity** | Give class chance to answer.Answer – Departments that are open 24/7If majority do not get correct answer, review the Staffing tab. |
| **28** | **Say** | ***[EMPLOYEE]*** *Can JobCodes be variable on the Employee tab?* |
|  | **Activity** | Give class chance to answer.Answer – No, all JobCodes are considered fixed on this tab.If majority do not get correct answer, review the Employee tab. |
| **29** | **Do** | Recap objectives:* Enter adjustments
* Apply spreading methodologies
* Enter detail accounts
* Complete Labor tabs
 |
| **30** | **Do** | Ask participants if they have any questions |

# Lesson Four – Review and Submit (12 minutes)

| **Slide #** | **Action** |  |
| --- | --- | --- |
| **54, 55**  |  | Lesson objectives* Review your budget for completeness and consistency using the SUMMARY tab.
* Advance and return budgets through process management stages
 |
| **56** | **Say** | *Once our changes have been made, it’s good to take a quick look at the SUMMARY tab before submitting.* |
|  | **Do** | Exit slide show, bring up SUMMARY tabGive brief description of each column and row section. |
|  | **Say** | This is opportunity to review input from other tabs and make sure overall budget makes sense.Point out difference between “Final Budget” (with excluded initiatives) and “FY20XX” (with only approved initiatives) columns.If everything seems to make sense, navigate back to the INSTRUCTIONS tab, as a courtesy to the reviewer, then go on to save. |
|  | **Do** | Navigate to INSTRUCTIONS tab, then click on **Save on the Main ribbon.** |
|  | **Say** | There are three process management options* Remain at Current [default]
* Advance
* Return [grayed out if not available]

If “Advance” or “Return” selected, will receive dialogue box |
| **57 [Resume Slide Show]** | **Say** | Let’s review:*How are the values in the “Final Budget” column of the Summary tab different from the “FY20XX Budget” column?* |
|  | **Activity** | Give class chance to answer.Answer – The final budget is without initiatives, the FY20XX budget includes initiativesIf majority do not get correct answer, review the INITIATIVES tab and impact on SUMMARY sheet.  |
| **35**  | **Say** | *Can changes be made to budgets after they are forwarded to the next approval level in Process Management?* |
|  | **Activity** | Give class chance to answer.Answer – No, unless next level returns it, but can always open as “read only”.If majority do not get correct answer, walk through steps again. |
| **36** | **Say** | *What should you do if you encounter an error during the save process?* |
|  | **Activity** | Give class chance to answer.Answer – Save workbook, contact adminIf majority do not get correct answer, review difference between saving plan files and saving to database  |
| **37** | **Do** | Recap objectives* Review your budget for completeness and consistency using the SUMMARY tab.
* Advance and return budgets through Process Management stages
 |
| **38** | **Do** | Ask participants if they have any questions |

# Lesson Five – Printing Budgets (8 minutes)

| **Slide #** | **Action** |  |
| --- | --- | --- |
| **62, 63**  |  | Lesson objectives* Print your budget or multiple budgets

 |
| **64** | **Say** | *Let’s go over the ‘Print’ function.*  |
|  | **Do** | Exit slide show, bring up Axiom BudgetingClick **Print** from t**he Main** ribbon from the Publish icon. |
|  | **Say** | There are 2 print options:* Print This Sheet
* Print Plan Files
 |
|  | **Do** | Back out, then click **Publish>Print,** and demonstrate both **Print This Sheet** and **Print Plan Files**. |
|  | **Say** | Finally, to exit Axiom completely and click Close Axiom SW Exit from the Main menu ribbon. |
| **65 [Resume Slide Show]** | **Do** | Recap objectives* Print your budget

 |
| **66** | **Do** | Ask participants if they have any questions |

# Wrap-Up (20 minutes)

| **Slide #** | **Action** |  |
| --- | --- | --- |
| **68,68** |  | Course objectives:* Log in to Axiom Budgeting
* Complete each tab in your budget plan file
* Save, Print and submit budgets for approval
 |
|  | **Say** | *Let’s go over the checklist in the handout, which can serve as a reminder of the steps we go through when completing a budget.* |
|  | **Do** | Review checklist with class  |
|  | **Do** | Ask participants if they have any questions |
|  | **Do** | Thank participants, provide contact information if they need help. |