

Western Nevada College
Budget Office

Program Review Summary Report
FY2006 to FY2010

I. Program Title

Budget Office from FY2006 to FY2010

II. Program Description

Western Nevada College's Budget Office oversees the development and maintenance of the college's all-funds budget. This facilitates the efficient and wise use of the institution's technical and human resources to accomplish our strategic goals. The Budget Office also provides budgetary information in a timely, accurate, and easy to understand format to both internal and external entities.

Objectives

There are six objectives that the Budget Office has developed in order to know that it is accomplishing the purpose of the program and succeeding with its objectives.

- 1) The analysis and computations that the Fiscal Director/Controller provides to the Vice President of Finance & Administration for the biennial budget request is complete and accurate.
- 2) During the biennial budget process, all budgetary inquiries, if applicable, are responded to with complete and accurate information to the Legislature, Governor, and Chancellor.
- 3) All budgets are established within required timelines, accurately and with the appropriate controls that ensure that actual expenditures cannot exceed approved budgets.
- 4) Managed position control to the level that rejects are kept to a 2% maximum.
- 5) Reports are completed and submitted to the appropriate office accurately and within established timelines.
- 6) Budget transfers and developmental report requests from departments are completed within a two day period or the department is informed why the deadline cannot be met.

Because the bottom-up budgeting program has recently been established, the mission statement and objectives are current. The objectives were developed by isolating key job components that can be monitored. This ensures that they are being completed in the manner and time frame stipulated.

Mission and goals that this program supports

There has been a college wide initiative to streamline and incorporate all of the various needs of the college community in developing a strategic plan for resource allocation. The Budget Committee, in collaboration with the Budget Office, has developed forms, timelines, and guidelines for resource requests. These requests require that the resource must be tied to a specific strategic goal of the college. After the process is complete and the vice-presidents have ranked all requests for their areas, they are posted on the Budget Committee's web-site: <http://intranet.wnc.edu/committees/budget/>

III. Relationship of Program to other Programs at WNC and NSHE

Western Nevada College is similar in comparison to other NSHE institutions. All institutions have a similar hierarchal structure starting with a President, Vice-President of Finance and Administration, Budget Director or Officer, and Controller, etc. WNC is somewhat unique in that to streamline operations and gain some degree of efficiency, the Controller and Budget Director Positions have been merged. This is an administrative program that does not lend itself for having another provider at this institution. In order to be able to process transfer documents, moving funds from one account number to another, a high level of security is set up by our security administrators. Security to access this data must only be given to a select group of individuals. Currently, only the Fiscal Director/Controller and the Fiscal Analyst have authority to process transfers between state and special project funds, as well as process transfers for any cash basis account.

IV. Review Process

The review process centered on the activities and job descriptions for the Vice President of Finance and Administration and the Fiscal Director/Controller and how they relate to the college as a whole. This review also focused on the three factors specified by the strategic review; the adequacy of resources, the effectiveness of the program and the demonstrated need for the program. The yearly assessment of objectives provided a measurement of how the program is performing. There was also input from the survey conducted for the 2010 Accreditation interim report to Northwest Commission on Colleges and Universities.

The review team is highly qualified to review this program, and the membership consists of:

- Richard Kloes, Accounting Instructor
- Dane Apalategui, Budget Officer, UNR
- Darla Dodge, Fiscal Analyst
- Chester Burton, Fiscal Director/Controller

V. Quality of Program

A. Adequacy of Resources:

The program consists of .30 FTE Vice President of Finance and Administration, .50 FTE Fiscal Director/Controller and 1 FTE Fiscal Analyst.

The responsibilities of this program are to collect data needed for formula computations, collect historical data, and prepare Western Nevada College's State biennial budget request documents. There are other assignments that occur during the biennial budget request period that may require the collection and assembly of data for responses to budget inquiries from the Legislature, Governor, and Chancellor. Additional duties include, but are not limited to, maintenance of accurate State budgets using the Advantage financial accounting system and the State and NSHE budget

systems, providing institutional departments with budget development reports when requested, and managing the position control system. Position control provides the link between the human resource system and Advantage for every employee. Budgets are established by this department and for every budget; certain controls must be in place to ensure that actual expenditures cannot exceed approved budgets. Budget transfers are processed by the Fiscal Director/Controller or Fiscal Analyst

The current budget is sufficient for the operations of the Budget Office. There is considerable concern through that in the FY 2012 budget, the Budget/Fiscal Analyst position is not included in the current budget. Due to the critical nature of this role and the fact that that the Budget/Fiscal Director also serves as College Controller, that it will be extremely difficult for the department to fulfill its mission without the Analyst position.

The Budget Office currently has two offices in the Vice President of Finance and Administration space and equipment is shared with several administrative and academic areas. Space and equipment requirements are currently being met.

B. Evidence of the Effectiveness of the Department, Service or Program

All of the reporting requirements of this program have been completed in a timely and accurate manner. Many of these reports must be approved by the Board of Regents and are published documents.

The results from the 2010 Budget Office Survey on what the perception of the college community is for this department are:

Administrative Program Review Survey 2010 – Budget Office

	Survey Group 1	Survey Group 2
On average, I have direct contact (email, phone, in-person) with the Business Office:		
More than once a week.	32%	12%
Once a week.	5%	2%
Once every couple of weeks.	18%	7%
Once a month or less.	47%	18%
I have not had direct contact with this department in the past 12 months.	0%	61%
Strongly Agree / Agree		
Staff members listen well.	84%	85%
Staff are professional.	85%	87%
Staff are helpful in resolving problems.	84%	85%
Staff respond to my requests in a timely manner.	77%	79%
This department supports teamwork and collaboration across the college community.	76%	78%
This department's hours of operation are adequate to meet my needs.	81%	84%
Overall, this department provides quality customer service.	82%	83%
Very Satisfied / Satisfied		
Accessibility.	84%	85%
Efficiency of service.	80%	81%
Accuracy of information or advice.	81%	83%
Usefulness of information or advice.	82%	85%
Responsiveness to requests and other inquiries.	80%	82%
Communication about services offered.	67%	69%

A large majority agrees that staff members listen well (88%) the staff is professional (92%), responds to requests in a timely manner (85%), provides quality customer service (88%), are satisfied with the department’s accessibility (92%), and are satisfied with the accuracy and usefulness of information or advise (85%). A large majority agrees that the staff is professional (92%). Many agree that the department supports teamwork and collaboration across the college community (77%), many are satisfied with the efficiency of service (83%), responsiveness to requests and other inquiries (83%), with the communication and services offered (77%), that the department efficiently supports the college’s primary mission of providing educational opportunities for students (68%).

The FY2010 assessment report is based on the following: Create a customer service oriented web-site. Great progress has been made in developing a customer service web-site. A description of the budget process with timelines for submitting resource

requests, salary and fringe benefit schedules and budget reports can be found on the website: <http://intranet.wncwc.edu/finance/>. The results of the Budget Office Web 2010 Survey have been received and indicate the following: Most responders visit the web-site occasionally. They did not have trouble locating the web-site and logging on to it. The majority of respondents gave the web page an "A" or "B" for user friendliness, currency, accuracy, and usefulness. The web-site met the requirements of respondents needing to perform budget analysis. Source: 2005 Assessment Report

VI. Curriculum Review Only instructional programs need to complete this section.

VII. Findings and Recommendations

Based on the results of the survey and review by other members of the review team, recommendations will be compiled as the final task of the review process.

Comments relating to formatting and clarity made by external reviewers were incorporated into the body of the document. No other recommendations in relation to the review were provided by any of the reviewers and they have indicated that they are in agreement with the findings of the review.

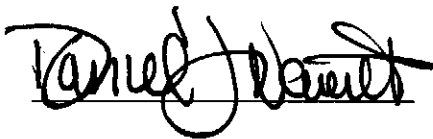
Signatures:

Chester Burton, Fiscal Director/Controller, Budget Office Team Leader



Dated: 4/29/11

Daniel Neverett, Vice President of Finance and Administrative Services



Dated: 4.29.11