

HAWAI`I COMMUNITY COLLEGE UNIT REVIEW REPORT

BUDGET AND FISCAL SERVICES

December 2, 2009

Assessment Period: July 1, 2006 to June 30, 2009

Initiator: Jodi Mine

Writer: Jodi Mine

Unit Review at Hawai`i Community College is a shared governance responsibility related to strategic planning and quality assurance. It is an important planning tool for the college budget process. Achievement of Student Learning Outcomes is embedded in this ongoing systematic assessment. Reviewed by a college- wide process, the Unit Reviews are available to the college and community at large to enhance communication and public accountability.

**HAWAII COMMUNITY COLLEGE
UNIT REVIEW REPORT
BUDGET AND FISCAL SERVICES
December 2, 2009
Assessment Period: July 1, 2006 – June 30, 2009**

Part I. Report Summary

The mission of the college is as follows: Hawai'i Community College promotes student learning by embracing our unique Hawai'i island culture and inspiring growth in the spirit of E`Imi Pono. Aligned with the UH Community Colleges system's mission, we are committed to serving all segments of our Hawai'i island community.

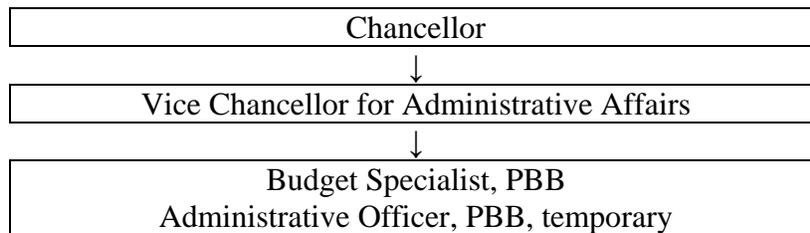
The mission of the Budget and Fiscal Services (BFS) unit is to meet the College's growing demands in support services. This unit provides budget and fiscal services for the purpose of meeting the increasing planning and development needs and requirements. Successful achievement of the mission will provide necessary services to student, staff and faculty, who live, learn and work in Hawai'i County.

History

In 1990, the Board of Regents (BOR) approved the separation of Hawai'i Community College for UH Hilo. In 1992, the core of the BFS had taken shape when Hawai'i Community College appointed the Director of Administrative Services with the responsibility of developing college-wide budget and fiscal services. In 1994, an Administrative Officer position was established to provide very limited additional support for budget and fiscal services. No additional support for budget was added to the college from 1994-2006. To address the need to expand the support, in 2007, a Budget Specialist position was established. This position has been filled since February 2008.

Also included in the BFS unit is the providing of services to other units that have received extramural funding. Due to the growth of extramural funding, a temporary Administrative Officer position was established in 2005. Since then, the position has been vacated once but is currently filled.

Budget and Fiscal Management Organizational Chart



Part II. Program

Services Provided by the Unit

The Budget and Fiscal Services (BFS) for Hawai'i Community College (HawCC) is a core unit necessary to the overall financial function of the College and located in Administrative Affairs. The unit currently employs two full time staff members to service HawCC. The unit provides the HawCC Chancellor, faculty and staff with budgetary and fiscal information and to maintain accountability of all the college's funds.

The BFS is responsible for the development of HawCC policies, which are consistent with UH policies and procedures related to budget and fiscal areas. These policies and procedures relate to regular revenue and expenditures reports for the senior administrative staff, changes in budget allocations or assessments, and monthly updates of non-personnel and personnel expenditures with remaining balance against budget. In addition, the BFS responds to all other stakeholder requests for financial information, including student government and other related groups. The BFS provides regular updates for Board of Regents reports and requests for financial information from the UH system. The BFS provides instructions on how to obtain financial data from the online University financial management system. Additionally, the BFS provides support for the college's extramural funding.

The following are examples of fiscal reports that are either compiled or made available through the BFS unit.

1. General Fund + Tuition and Fee Special Fund (TFSF) Expenditure & Encumbrances (E & E)
2. Ratio of General Fund + TFSF E&E (fiscal year) per Credit Headcount Enrollment (Fall)
3. Ratio of General Fund + TFSF E&E (fiscal year) per Credit FTE Enrollment (Fall)
4. Ratio of General Fund Appropriation + collective bargaining (fiscal year) per Credit Headcount Enrollment (Fall)
5. Ratio of General Fund Appropriation + collective bargaining (fiscal year) per Credit FTE enrollment (Fall)
6. Expenditure & Encumbrances (E&E) (fiscal year) for all Appropriated funds (General, Federal, Special, Revolving)
7. Legislative Appropriations (fiscal year) for all Appropriated funds (General, Federal, Special, Revolving)
8. Tuition and Fee Special Fund (TFSF) Revenue (fiscal year)
9. Ratio of Tuition and Fee Special Fund (TFSF) Revenue (fiscal year) per Credit FTE Enrollment (fall)
10. Ratio of Tuition and Fee Special Fund (TFSF) Revenue (fiscal year) Per Student Semester Hours (fiscal year)
11. Quarterly BLS Reports
12. BLS Reports – 3 Year Comparisons
13. BLS Reserve Status Report
14. General Fund and Tuition and Fee budget status report
15. Special and Revolving Fund budget status report
16. General Fund and Tuition and Fee Payroll projection report

17. Federal Fund status report

Unit Goals

1. administration, faculty, staff and students are trained on the fundamentals of budget and finance of the college
2. a department or unit level budget and finance system is developed, implemented and maintained.
3. Data inquiry tools for Discoverer and other system data bases are developed.

Part III. Quantitative Trend Data Table

N/A

Budget and Fiscal Services Office Staff Listing

Jodi Mine, 1.00 fte, Pos. no. 78479, Budget Specialist

Nozomi Kanoho, 1.00 fte, Pos. no. 77905T, Administrative Officer, Temporary, Revolving funds

Brief Description of Facilities and Equipment

The positions are located in Building 397 at the Manono Campus of HawCC. Building 397 is dedicated to house the Business Office, the Budget and Fiscal Services Office and the Human Resources Office. The offices share a copy machine, fax machine, and shredder. Computer and printers are available for each staff member in assigned offices in the building.

Part IV. Quantitative Data Analysis

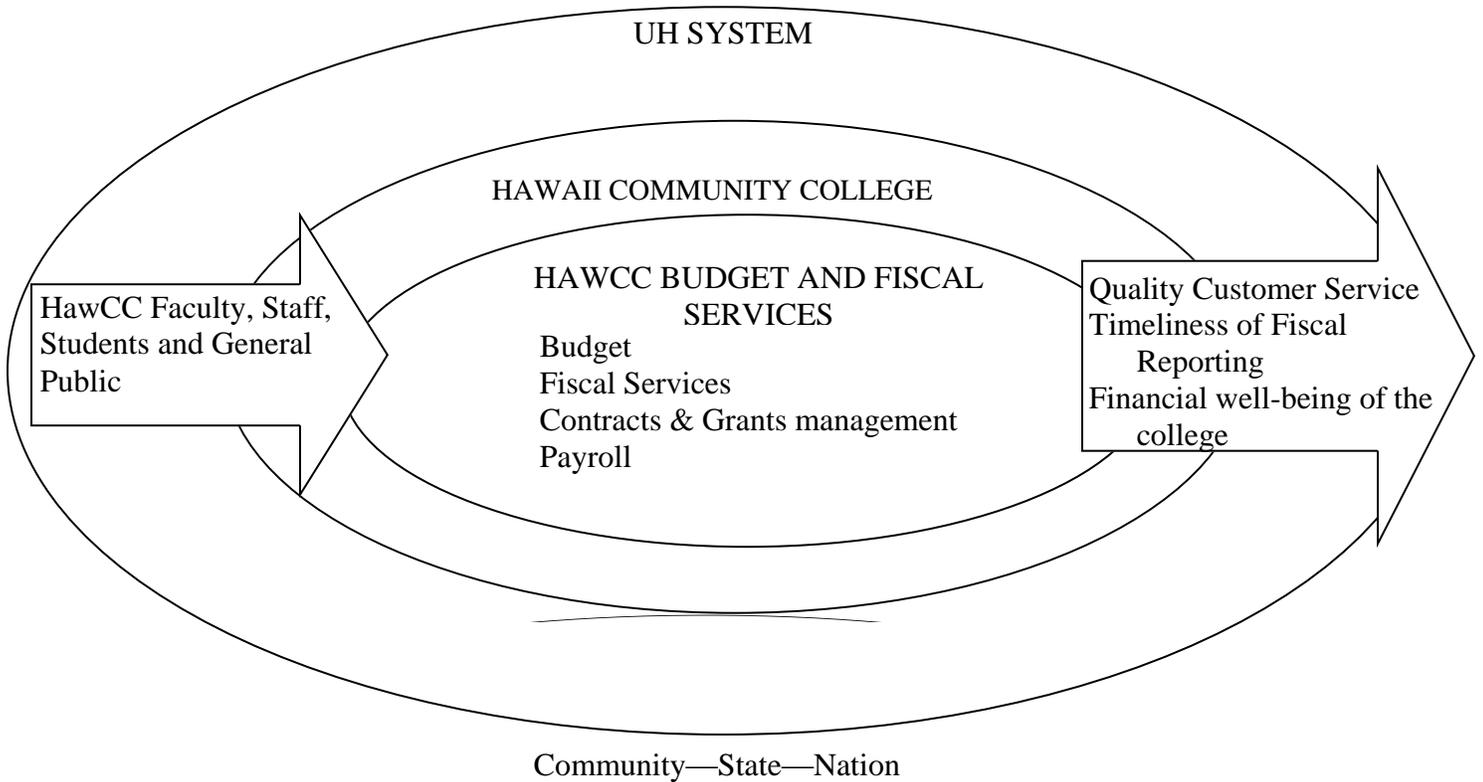
N/A

Part V. Other Data

N/A

Part VI. Unit SLO's

Hawaii Community College
Budget and Fiscal Services
Program Map



Part VII. Unit Summary

Alignment with College Mission

The Budget and Fiscal Service's mission aligns with the Hawai'i Community College mission by providing support to the College so that the commitment of serving all segments of our Hawai'i island community is fulfilled. The BFS provides necessary budgetary and fiscal information to the College community, so that the mission of student learning and growth are met while ensuring that the College will remain within a stable budgetary framework.

Alignment with College Academic Development Plan

Goal C: A Model Local, Regional, and Global University

Goal E: Resources and Stewardship

The BFS unit plays a role in supporting the college to achieve its strategic outcome for these goals. The BFS unit provides budget and fiscal information and support services necessary to make informed decisions on approaches taken to meet the strategic goals.

Top Three (3) Unit Strengths During This Review Period

1. The establishment and the recruitment of the Budget Specialist and Administrative Officer positions to enhance the support services provided in the areas of budget and fiscal services.
2. The development and implementation of training sessions in conjunction with RCUH to assist in the expansion of understanding for programs that are involved with extramural funding.
3. Provide fiscal data to the various units of the College through various reports, which assists the units in understanding of their expenditures.

Three (3) Main Unit Areas for Improvement/Weaknesses During This Review Period

1. No survey had been developed for the faculty and staff.
2. Development and generation of fiscal reports are continually being reviewed and updated.
3. Improve the understanding of requirements for extramural funding.

Unit Goals/Plans For the Next Review Period

This unit provides more budget and finance data to all users. In order to maximize the understanding of the true financial condition of all the various areas of the college, current up to date financial information is provided. Both the Budget Specialist and Administrative Officer positions provide and interpret financial data and assist in the management of the funds for the College.

1. Maintain and improve the reporting of budgetary and actual data to the Administration, faculty and staff.
2. On-going development and implementation of training for the fundamentals of budget and fiscal services of the College.
3. Continue to provide services with an open door policy to all segments. This is to accommodate requests that come in for information and assistance from staff, faculty, students and the general public.

4. Develop and implement a faculty and staff satisfaction survey. This survey would assist in the satisfaction measurement of the internal operations, which includes but not limited to the quality of service and the timeliness of service.
5. Continue to develop and implement, at least two training sessions and/or informational sessions annually for the staff and faculty of HawCC.

Part IX. Budget Implications

NO REQUEST FROM UNIT REVIEW ACTION PLAN LINE ITEM