HLC Accreditation Evidence

- Barton Budgeting Process

URL:

Office of Origin:

- Vice President of Administration

Contact(s):

- Vice President of Administration

Barton County Community College

Budgeting Process

1. In January of each year, the VP of Administration will provide each of the Budget Managers (President, Vice Presidents, Deans, Athletic Director, and Director of the Foundation) with a copy of the previous year's operational budget along with actual expenditures. The Budget Managers will work with their staff to develop their operational budget and student employment requests for the next fiscal year, and tie these requests to the College's strategic plan.

2. The Budget Managers will submit a proposed operational budget (based on a zero percent increase) and student employment request to the VP of Administration. Any proposed increase in the operational/student employment budget must also include justification for the requested increase as part of the strategic plan.

3. The VP of Administration will work with each Budget Manager for any requests that exceed the previous year's requests.

4. The VP of Administration will compile all operational budget requests and will develop the overall budget to include:

   - Operational budget requests
   - Any potential wage changes
   - Any potential position changes, additions, or deletions
   - Employee benefit changes
   - Employee/employer tax changes
   - Student Employment
   - Insurance (Property, Athletic, Medical Liability, Employee Health/Dental)
   - Utilities
   - Capital Outlay
   - State funding
   - Changes to Tuition, fees, housing rates, etc.
   - Grants
   - Scholarships
   - Other revenue sources

5. The VP of Administration will consult with President's Cabinet during the development process.   Based on the discussions with the President and the Cabinet, changes in the budget document will be made to follow the strategic plan, sources of funding, and immediate needs of the college.

6. The VP of Administration will present the proposed operational budget to the Board of Trustees in May and June of each year.

7. The Comptroller and the VP of Administration will develop the published budget using the KBOR template.

8. The VP of Administration will submit the Operational budget, as well as the year-end financials, for Board of Trustees approval at the July Board meeting.

9. The VP of Administration will provide the approved budget amounts to all Budget Managers and the budget numbers will be input into Banner.

10. The VP of Administration will submit the request to publish the Published budget as well as notification to exceed the Revenue Neutral Rate per State Statute (dates will depend on the Board meeting SB13 deadlines). This will be in either July or August of each year.

11. A Board meeting will be called at least 10 days after the publication of the budget for a Revenue Neutral Rate hearing per State Statute SB13 (but not before August 20[th,]- must be before September 20th). The Revenue Neutral Hearing and the published budget hearing can be held in conjunction with each other. These hearings give the public the opportunity to voice any concerns.

12. The VP of Administration will request that the Board pass a resolution to exceed the Revenue Neutral Rate (if applicable).

13. The VP of Administration will request that the Board approve the published budget.

14. The VP of Administration will submit the certified budget to the Kansas Board of Regents and the County Clerk before October 1st. These deadlines will change according to SB13 depending on if the Board agrees to exceed the Revenue Neutral Rate.