



HLC Accreditation Evidence

Title: Fiscal Planning Process

Office of Origin: Vice President of Administration

Barton Community College – Fiscal Planning process.

Budget Planning starts in January each year. Fiscal year is from July-June.

The budget comes from all the budget managers and the academic division. As the budget is assembled the budget managers and President negotiate expenses until a presentable budget is established.

The budget is presented to the Board of Trustees in June and then published for public comment late July.

A list of capital projects (parking lots, athletic requests, roofs, boilers, lighting, etc.), however, due to repeatedly yearly tight budgets most items remain on the list for numerous years.

Audit Narrative

Budgeting Process

1. In January of each year, the VP of Administration will provide each of the Budget Directors (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 Directors 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 Directors 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.
3. The VP of Administration will work with each Budget Director 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
 - Other revenue sources
5. The VP of Administration will consult with the President during the development process. Based on the discussions with the President, changes in the budget document will be made to follow the strategic plan, sources of funding, and immediate needs of the college.
6. The President will present the proposed operational budget to the Board of Trustees in May or June of each year.
7. The Comptroller and the VP of Administration will develop the published budget using the KBOR template.
8. The President will submit the Operational budget for Board of Trustees approval at the July Board meeting.

9. The President will submit the request to publish the Published budget at the July Board meeting.
10. A special Board meeting will be called at least 10 days after the publication of the budget for a budget hearing. The budget hearing gives the public the opportunity to voice any concerns. The President will request that the Board approve the published budget.
11. The VP of Administration will submit the certified budget to the Kansas Board of Regents and the County Clerk.