



ADMINISTRATIVE PROCEDURE

TITLE: Budget Preparation

ADMINISTRATIVE PROCEDURE # 6200

RELATED TO POLICY # 6200 BUDGET PREPARATION

The budget is the primary method of fiscal control and contains all projected revenues and expenditures of Umpqua Community College. The budget preparation process facilitates the translation of Board recommendations and the academic and administrative plans into budgets utilized for state funding requests, internal allocations and utilization, and execution of the College's strategic goals and objectives. Budget planning at UCC is a transparent and participative process that involves representatives of all campus constituencies.

Timeline

The budget process begins in fall each year with revenue projections, estimated expenditures, and enrollment projections for the next fiscal year. A detailed timeline is drafted and reviewed by Senior Leadership Team (SLT) before being posted to the UCC Budget website and is presented to the Board of Education no later than February meeting.

Deadlines in order to comply with Oregon Local Budget Law are:

- Required publications are made 5-30 days before meetings are held
- April: External Budget Committee Meeting with public comment
- May: Public hearing at regularly scheduled Board of Education meeting
- June: Adoption of budget, appropriation of funds, and imposing of permanent tax rate at regularly scheduled Board of Education meeting
- July: Required documents sent to County Assessor, County Clerk, and Higher Education Coordinating Commission (HECC)

Phase 1: Preparation of the proposed budget

Historical data, revenue and enrollment projections are reviewed.

Staff, faculty, and department coordinators and chairs submit their requests to Directors and Deans who revise those requests and forward them to SLT.

The SLT reviews and prioritizes addition and reduction recommendations, aligns requests with strategic directions and shares priorities with the Institutional Effectiveness Council. SLT provides guidance to the work of the Budget Committee (External) and communicates budget information to campus constituencies.

Phase 2: Approval of proposed budget by Budget Committee

The Budget Committee consists of the 7 members of the Board of Education and an equal number of community members. The Budget Committee reviews the budget message and document, takes public comment, suggests revisions and approves the budget.

Phase 3: Adoption of the budget

The Budget Manager publishes a summary of the approved budget and a Notice of Budget Hearing is advertised in a newspaper. The hearing is held by the Board of Education.

The Board of Education enacts a resolution to formally adopt the budget, make appropriations, and, if needed, levy and categorize taxes.

The resolution is adopted no later than June 30. A copy of the complete budget is sent to the Douglas County Clerk. Notice of property tax levy, categorization certification and resolutions is submitted to the County Assessor's office by July 15.

REFERENCES:

- NWCCU Standards 2.E.2 *(updated 3/19/2021)*
- ORS 294.305 – 294.565
- Oregon Department of Revenue "Local Budgeting Manual" (150-504-420)
- OAR 150, Division 294

RESPONSIBILITY:

The CFO is responsible for implementing and updating this procedure.

NEXT REVIEW DATE:

DATE OF ADOPTION: 4/23/2019 by CC *(references added 5/11/2020)*

DATE(S) OF REVISION:

DATE(S) OF PRIOR REVIEW: