

# WESTERN NEBRASKA COMMUNITY COLLEGE

## Western Community College Area Board of Governors' Policy

<b>TITLE:</b>	Budget Planning
<b>DIVISION:</b>	Administrative Services
<b>CATEGORY:</b>	Fiscal
<b>REFERENCE:</b>	Neb.Rev.Stat., §§13-501 to 13-522; Neb.Rev.Stat., §81-1113; §85-1401; §85-1402; §85-1403; §85-1412; §85-1413, §85-1416, §85-1417, §85-1511(19) Title 281 of the Nebraska Administrative Code concerning Coordinating Commission for Post-Secondary Education, Chapter 11, Rules and Regulations concerning the review of Public Institutions Public and State Aid Requests.
<b>NUMBER:</b>	BP-303
<b>APPROVAL/DATE:</b>	F. Lynne Klemke, President, WCCA Board of Governors April 15, 2020

---

### **Purpose**

This policy complies with Nebraska Revised Statutes and the requirements of the Nebraska Coordinating Commission for Postsecondary Education (CCPE) as it pertains to public institutions' budgets and state aid requests.

### **Scope**

This policy applies to all Western Nebraska Community College (WNCC) employees with budget planning responsibilities.

---

### **Definitions**

*Commission:* The Nebraska Coordinating Commission for Postsecondary Education (CCPE).

*Fiscal Year:* A year as reckoned for accounting purposes.

### **Policy**

The College is committed to effective and sound budget planning. This policy requires WNCC to adhere to a fiscal year that shall commence on the first day of July and end on the thirtieth (30th) day of June each calendar year.

The Board also requires WNCC to:

- Adhere to all State of Nebraska budget fiscal rules to maintain proper budget practices and procedures.

- Develop and adhere to processes and procedures for: budget allocations, transfers, and reconciliation practices.
- Seek Board approval for the annual budget and any variance or request for additional funds.

**Revising this Policy**

This WCCA Board policy supersedes any prior WNCC policy, procedure, guideline or handbook on this subject matter.

If statutory provisions, regulatory guidance, or court interpretations change or conflict with this Board Policy, the Board retains the right to revise accordingly and for the changes to take effect immediately.

**Adoption Date and Board of Governors' Minutes Item Number:** 1979

**Revision Date and Board of Governors' Minutes Item Number:** April 15, 2020, Agenda Item J (1)

**Prior Policy Number:** 310.0100.79 Budget Planning Request  
310.0200.79 Adoption

**Sponsoring Division/Department:** Administrative Services

**Repeal Date and Board of Governors' Minutes Item Number:** April 15, 2020, Agenda Item K (2) (a-b)  
310.0100.79 Budget Planning Request  
310.0200.79 Adoption