



SAN DIEGO COMMUNITY COLLEGE DISTRICT

Administrative Procedure

CHAPTER 6 – BUSINESS AND FINANCIAL SERVICES

AP 6200.5 Preparation of Budget Book

Office(s) of Primary Responsibility:

Vice Chancellor of Business Services
Controller
Budget Manager

A. Purpose/Scope

As part of Adopted Budget - Policy BP 6200 Budget Preparation, the Budget Office prepares a detailed agenda item to present to the Board of Trustees for approval. This agenda item contains various displays covering all of the Districts' future year budget and prior year expenses. This report is prepared twice during the Budget Development process. Once for the Tentative Budget, which is presented to the Board of Trustees prior to the beginning of the new fiscal year, and again for the Adopted budget, which is presented to the Board prior to the State deadline of September 15 in the new fiscal year. The detail contained in this report is prepared by the Business Services Department in the District Office. The various steps required for completion of this report are:

- Preparation of a budget calendar with timelines for completion.
- Updating displays with current information.
- Compile and link displays.
- Review and revise displays.
- Print displays in book format for board meeting mail out.
- Prepare PDF format for web access.

B. Preparation of a budget calendar with timelines for completion

At the beginning of the Budget Development cycle, a calendar is prepared to inform staff of timelines for completion of board displays to be used in presentation of the District's annual budget.

C. Updating displays with current information.

Prior-year Excel and word documents are copied and reformatted to reflect the new fiscal year. Each department within Business Services then updates the appropriate documents and submits to the Budget Office.

D. Compile and Link displays.

The Budget Office links the displays, numbers the pages, updates table of contents, prepares resolutions, Gann limit worksheet and other documents as required for approval by the Board of Trustees.

E. Review and Revise displays.

The Budget Office print displays in book format and provides copies to the Vice Chancellor and Controller for review. Upon review, revisions are made and final copies are submitted to reprographics for mass printing.

F. Print displays in book format for Board meeting.

Reprographics will print document(s) for mail out for Board meeting. Extra copies are delivered to the Budget Office. Budget Office will distribute copies to various managers and supervisors throughout the District.

G. Prepare PDF format for web access.

Once the Board of Trustees approves the budget, a PDF format of the budget book is prepared by the Budget Office. The PDF format is forwarded to the Director of Information Technology who places it on the Business Services page of the District's website.

Reference: BP 6200

Approved by Chancellor:

Date

Constance M. Carroll, Ph.D.

Reviewed by Cabinet on 9-22-09 and approved by concurrence.