

# Comprehensive Guide to Planning, Budgeting & Assessment

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Office of the Chancellor  
Office of Research, Planning & Grants  
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# Comprehensive Guide: Planning, Budgeting and Assessment

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# Planning, Budgeting and Assessment

## Overview of System

The overall budget and planning system for the College consists of five components systematically connected as a comprehensive process. The five components are: (1) Strategic Planning, (2) Annual Planning, (3) Cost Center Plans, (4) Budget Planning, and (5) Assessment.

<b>Strategic Plan</b>	The long-range, strategically focused plan for improvement over the next five years; it is supplemented by the College Education Master Plan, Facilities Master Plan, Technology Plan and Institutional Advancement Plan.
<b>Annual Plan</b>	The one-year objectives and strategies for the institution which are expected to be achieved in order to realize the priorities and timetables of the Strategic Plan.
<b>Cost Center Plans</b>	The one-year objectives and activities for the College to achieve in order to carry out the Annual Plan.
<b>Budget Plan</b>	The one-year fiscal plan detailing the resource requirements necessary to achieve the unit plans.
<b>Assessment</b>	The semi-annual process for assessing achievements, evaluating progress and examining the College core performance measures of institutional effectiveness that serve as standards for institutional performance.

The College's planning and budgeting system is fully integrated into the College's shared governance system, and all College constituencies participate in the development and review of planning objectives and budgets. The Chancellor provides leadership for these planning and assessment processes. The Planning and Budgeting Council (PBC) is the key College governance body with representatives from all major College constituencies, charged with providing guidance in the overall planning system. According to the College policies (found in the Shared Governance Handbook, October 2003), the PBC is mandated to:

*"participate in the development of plans (including the strategic and annual plans), review and recommend the annual budget (including unit plans and budgets), and participate in the semi-annual assessment of accomplishments and outcomes."  
[The PBC] makes planning and budget recommendations directly to the Chancellor, who makes decisions on final plans and budget to be recommended*

*to the Board of Trustees for adoption.”*

The Board of Trustees is ultimately responsible for approval and adoption of both the plans and budgets. In addition, the Chancellor and the Board of Trustees also contribute to the planning process, monitor implementation, and assess results and outcomes. Role statements for each of the participant categories are provided in this guide for each of the planning and assessment components.

## I. Strategic Planning Guide

Strategic planning is an enhanced approach to long range planning. By definition, it is a systematic process designed to examine the opportunities and challenges related to the College's mission and programs and facilitate the orderly allocation of resources to anticipate and respond to the changes in both the internal and external environment.

The strategic planning process begins with two preparatory events. First, there is an extensive research phase involving the examination of institutional and environmental data. Second, there is a community needs assessment phase involving listening sessions scheduled for various College constituencies, both within and external to the College. Listening sessions usually consist of a panel of members of the College community who hear brief presentations addressing key College issues from either internal or external College stakeholders.

Over a period of several months, the strategic plan is developed. Numerous participants are involved in the process, including faculty, students, classified staff, administrators, trustees and community representatives. The process involves a series of planning sessions or workshops structured around seven process steps, each involving the examination of information, discussion, and the formulation of conclusions.

### Rationale for Strategic Planning

Strategic planning aims to reduce the number of surprise events happening to organizations as they implement goals and objectives over time. Strategic planning focuses on making reliable assumptions and reasonable forecasts which can be utilized in planning for the future. Strategic planning and forecasting techniques are consequently becoming more important both for policy planning and organizational survival. College decision makers particularly can benefit from forecasting techniques and strategic planning methods as tools for creating a better future through maximizing opportunities and minimizing threats to the organization's well-being.

### Concept of Strategic Planning

Typically, the strategic planning process focuses on the future of both the organization and the environment within which it operates. The time period can range from 3 to 10 years, depending on the organization and issues addressed, although a five year period is usually more feasible. The components of the strategic planning process generally include the following: (1) the examination of organizational mission, goals, structure, and performance; (2) the assessment of the environment and forecasts of the future; and (3) the identification and evaluation of alternative strategies for maximizing opportunities and minimizing threats. The following section describes the strategic planning process (see Figure 1).

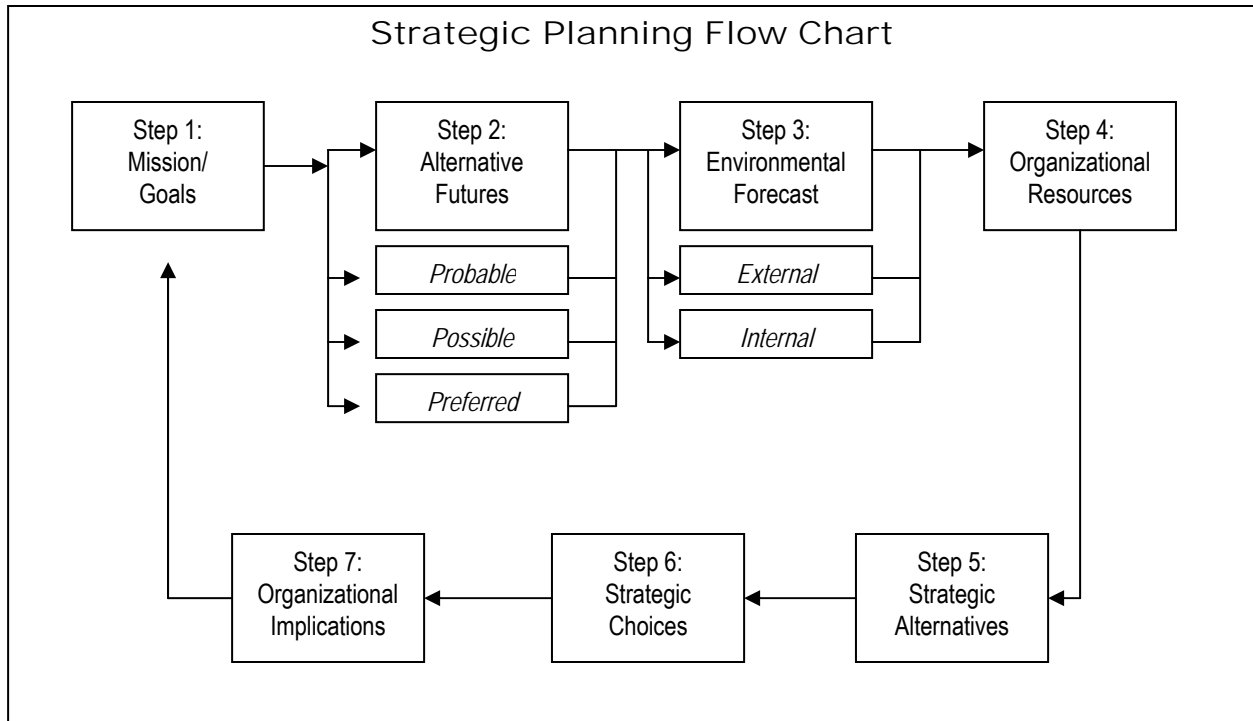


Figure 1 – Strategic Planning Process Steps

### Steps in the Strategic Planning Process

During the strategic planning sessions, the following are the steps to be used as discussion guides:

#### Step 1: Establish Strategic Profile—Mission and Goals

This step involves defining the nature of the College as a background for the strategic planning process. The nature of the College is represented by its mission statement, its goals, its indicators of performance, program and services structure, and unique features.

#### Step 2: Develop Alternative Futures

This step involves developing a strategic vision of the future for the College. First, the time frame for the strategic plan is established. Then, three types of alternative futures are identified and examined: the probable future, the possible future, and the preferred future.

### **Step 3: Determine Environmental Forecast**

This step involves listing the general categories of issues and identifying within the categories the specific trends and events that are likely to occur in the future and affect the College positively or negatively. Forecasting techniques are used to state the trends and events in futuristic terms. Impact analyses are conducted to assess the effects of the events and trends. The trends are then prioritized in first-order and second-order groupings.

### **Step 4: Assess Organizational Resources**

This step is an identification and evaluation of the College's resource capabilities in relation to carrying out its stated mission and goals. The relative strengths and weaknesses are assessed -- what the College does well and what improvements are needed.

### **Step 5: Identify Strategic Alternatives**

In this step, the strategic options or strategies are identified through exploring the alternative solutions for each of the critical trends and events. Potential outcomes and target dates for the strategies are identified. The strategic alternatives are grouped and synthesized under long range strategic objective statements.

### **Step 6: Make Strategic Choices**

This step involves conducting a strategic analysis of the alternatives identified previously. First, criteria are specified for weighing the strategic alternatives. The various alternatives are then examined for alignment with the College's strengths and weaknesses, its mission and goals, and the projected risks and opportunities in the environment. The best alternatives are selected; the unproductive alternatives eliminated.

### **Step 7: Assess Organizational Implications**

The final step of the planning process is to incorporate the strategic options into the strategic management process. The strategic profile is re-examined and organizational implications of the options are assessed. A schedule of activities and responsibilities for implementation is determined. A monitoring and evaluation plan is also established.

At the conclusion of the planning sessions, major priorities are established and strategic objectives are developed as the primary content of the strategic five-year plan. The plan also contains activities and implementation plans for each of the strategic objectives. Finally, College core performance indicators are established for the strategic priorities for use in assessing institutional performance. These indicators are assessed every two or three years to evaluate progress, examine new data, and determine whether the strategic plan should be updated and/or modified.

## Timetable for the Strategic Planning Process

The following schedule includes the strategic planning events and the process for completing the plan within a one-year period. In order to complete some of the steps of the process or to produce a detailed operation plan, the timetable would be extended.

Months 1-3	Begin data collection for strategic planning
Months 4-5	Conduct listening sessions
Month 6	Conduct strategic planning session #1
Month 7	Conduct strategic planning session #2
Month 8	Revise version of strategic plan Disseminate strategic plan
Months 9-11	Review plan with constituents Finalize strategic plan
Month 12	Present strategic plan for approval

## Roles of Key Participants in Strategic Planning

The following roles have been identified for the individuals and groups directly involved in the planning process. Other individuals and groups participate at various stages of the process.

### Board of Trustees

- Collaborates in design of planning process
- Participates in strategic planning process at key intervals
- Adopts final plan

### Chancellor

- Leads the planning process
- Chairs the strategic planning workgroup
- Approves all planning procedures and products
- Monitors the progress and accomplishments of the plan

### Chancellor's Cabinet

- Reviews the planning process and recommends to the Chancellor
- Reviews proposed plan and recommends to the Chancellor

### Planning and Budgeting Council

- Oversees and participates in the planning process
- Involves the College community in the planning process
- Develops plans for recommendation to the Chancellor
- Evaluates the planning process and plans
- Conducts mid-term assessment of progress and accomplishments of the plan

### Extended Planning Group

- Augments the strategic planning process with additional participants, including representatives from the external community
- Participates in strategic planning process sessions

### Office of Research, Planning, and Grants

- Coordinates the planning process
- Prepares planning drafts for review and dissemination
- Provides administrative and operational support
- Provides liaison to budget process

## Results of the Strategic Planning Process

The College strategic planning process results in three versions of the College Strategic Plan.

First, the abbreviated version is the Executive Summary of the Strategic Plan which serves as a marketing and communications tool and receives widespread circulation throughout the community (both external and internal). The goal is to generate understanding and support for the strategic priorities of the College.

Second, the College Strategic Plan is a more complete description of the major strategic initiatives of the College over a specific period of time. It includes an updated statement of Vision, Mission, Goals, Strategic Priorities and their related activities. It represents the primary effort of the College Strategic Planning Workgroup representing all the shared governance entities. This is the document that the Board of Trustees approves, and it serves as a basis for the development of the Strategic Plan Implementation Schedule.

Third, the Strategic Plan Implementation Schedule, developed by the Planning and Budgeting Council, contains all the content of the Board-approved Plan but, additionally, includes an implementation schedule based on recommended priorities and logical sequencing; target timetables; delineation of primary/secondary responsibility; projected resources requirements; and key outcomes utilized to monitor and oversee progress and levels of achievement. This document is used internally as a more detailed explanation of the strategies contained in the plan and as the source of most of the objectives for the annual plan. Objectives

and activities scheduled for implementation from the Implementation Schedule are brought forward annually in the Annual Plan for review and action. The Strategic Plan Implementation Schedule is reviewed and approved by the PBC and recommended to the Board of Trustees.

### Evaluation and Updating of the Strategic Plan

The Strategic Plan is reviewed every two to three years. The Planning and Budgeting Council is the forum for the initial review, with a report to be circulated for comment, adoption, and presentation to the Chancellor and the Board of Trustees. During this mid-term review, it may become apparent that the Strategic Plan requires modification or updating to reflect changes in the institution or the environment. If so, the Planning and Budgeting Council will recommend modifications to the Chancellor and the Board of Trustees for adoption.

## II. Annual Planning Guide

### Introduction

Annual planning is a process for developing the one-year institutional plan. The annual plan consists of a set of specific institutional objectives for a given fiscal year. The institution's annual objectives are derived from the overall strategic plan, especially the Strategic Plan Implementation Schedule, and reflect priorities to be addressed in a given year in order to achieve institutional progress. The specific purposes of the Annual Plan are the following:

- a. To provide a mechanism for the identification and implementation of objectives and activities derived from the College Strategic Plan;
- b. To give direction to planning activities of College units (offices, departments, programs) of the priorities of the College for the year;
- c. To provide direction to major cost center units on the development of their annual budget plans and requests for the fiscal year; and
- d. To provide a basis for assessment of institutional progress toward meeting College objectives in a given fiscal year.

Each year, the Annual Plan is prepared for the following fiscal year. The College's Planning and Budgeting Council - composed of administrators, faculty, staff, and students - is responsible for developing and recommending the draft of the Annual Plan for submission to the Chancellor of the College. The Chancellor provides leadership for dissemination and review of the plan among shared governance groups, and ultimately approves the plan, and submits it to the Board of Trustees for final approval.

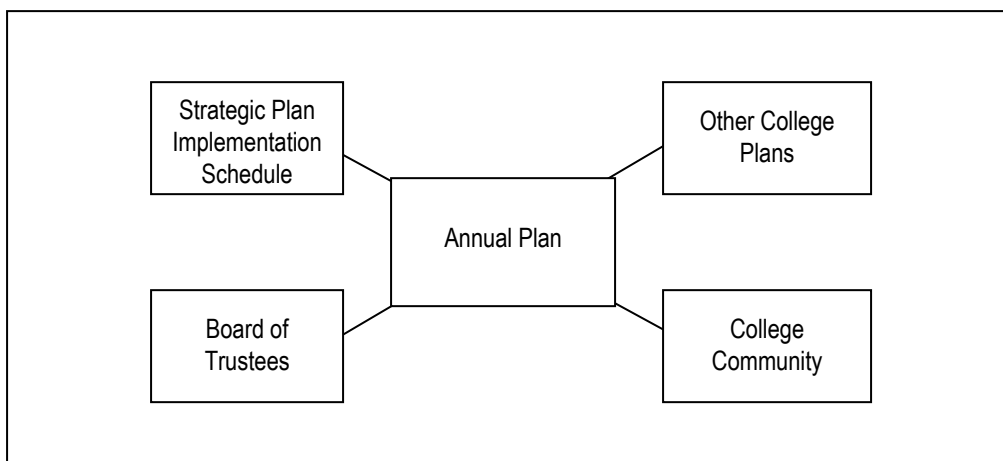


Figure 2 – Annual Plan Resources

The Annual Plan process begins with the Chancellor soliciting from the Board of Trustees ideas, suggestions, and input into the early stages of the development of a draft Annual Plan. Concurrently, and with the assistance of the Office of Research, Planning, and Grants, the Planning and Budgeting Council initiates the process of discussions, review, and identification of key objectives and activities of the strategic plan that should be

implemented in the fiscal year for which the Annual Plan is being developed. The Board’s input is integrated into this early development phase of the plan. These objectives are prepared as a draft set of developmental objectives and activities for the designated fiscal year

The principal source of the suggested objectives and activities in all instances will be the Strategic Plan Implementation Schedule, the detailed version which contains recommended activities and timetables for each year of the plan. Functionally related plans, including the Education Master Plan, the Student Development Plan, and the Technology Plan, are also consulted with respect to timely initiatives for the annual plan. In addition, the End-of-Year Assessment Report containing the assessment of the prior year’s Annual Plan is examined for suggested objectives and activities which are either unfinished or need to be continued in order to realize desired outcomes. It is also possible that some new initiative, arising out of unanticipated opportunities or circumstances, may be suggested for inclusion in the Annual Plan (see Figure 2 above).

From all of these sources, the first draft of the Annual Plan is prepared by the Office of Research, Planning and Grants. It is desirable that the number of developmental objectives be limited to 12-18 objectives, each containing 1-6 activities. The objectives and activities are cross-referenced to the Strategic Plan Implementation Schedule. The developmental and operational objectives together with related activities make up the Annual Plan.

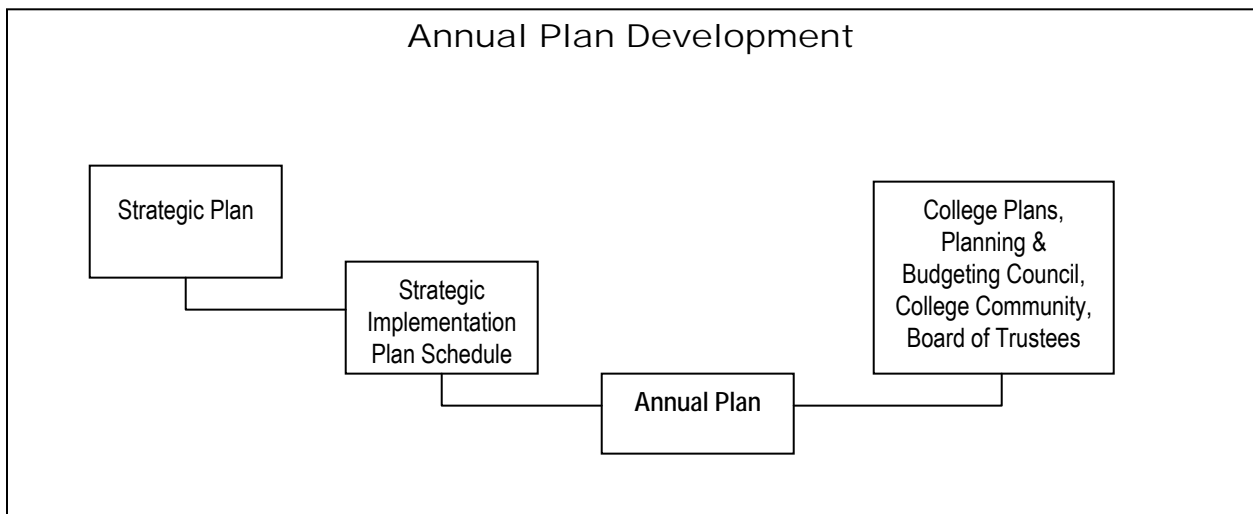


Figure 3 – Annual Plan Development

The Planning and Budgeting Council reviews the draft of the plan and recommends to the Chancellor the objectives and activities for inclusion. The PBC reviews the plan for completeness and appropriateness, utilizing key criteria (e.g. relation to mission and goals of the strategic plan, valued benefits, feasibility, and resource availability) in order to formulate the preferred set of developmental objectives and activities. The Chancellor disseminates the recommended plan to various constituent groups, principally the Cabinet and major shared-governance entities. The Planning and Budgeting Council and the Chancellor then adopt a recommended Annual Plan for submission to the Board of Trustees who

review and approve the final plan (see Figure below for schematic illustration).

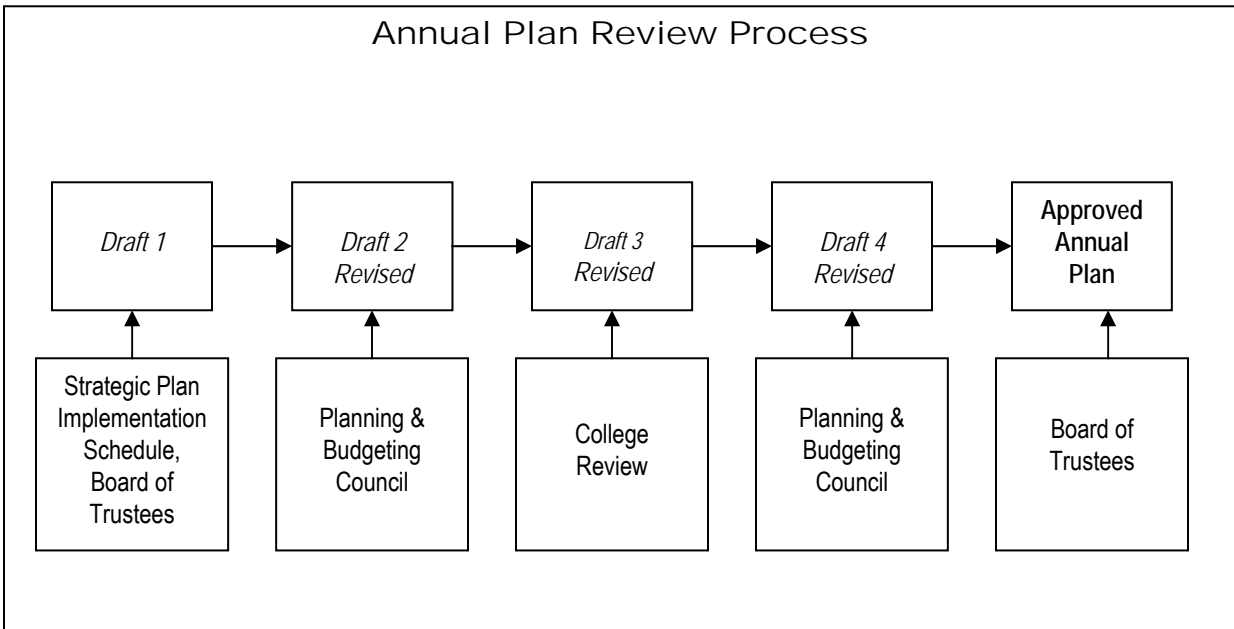


Figure 4 – Annual Plan Review Process

The annual plan objectives are developed in two categories: (1) **Basic Operational Objectives**: These objectives represent the core educational and administrative activities of the institution, and (2) **Developmental Objectives**: These objectives represent the improvement and expansion activities of the institution. The developmental objectives are related to the strategic priorities and objectives to be implemented during a specific fiscal year, as illustrated in Figure 4 below. The Annual Plan then becomes the source document for developing unit plans and budgets (described in the next section).

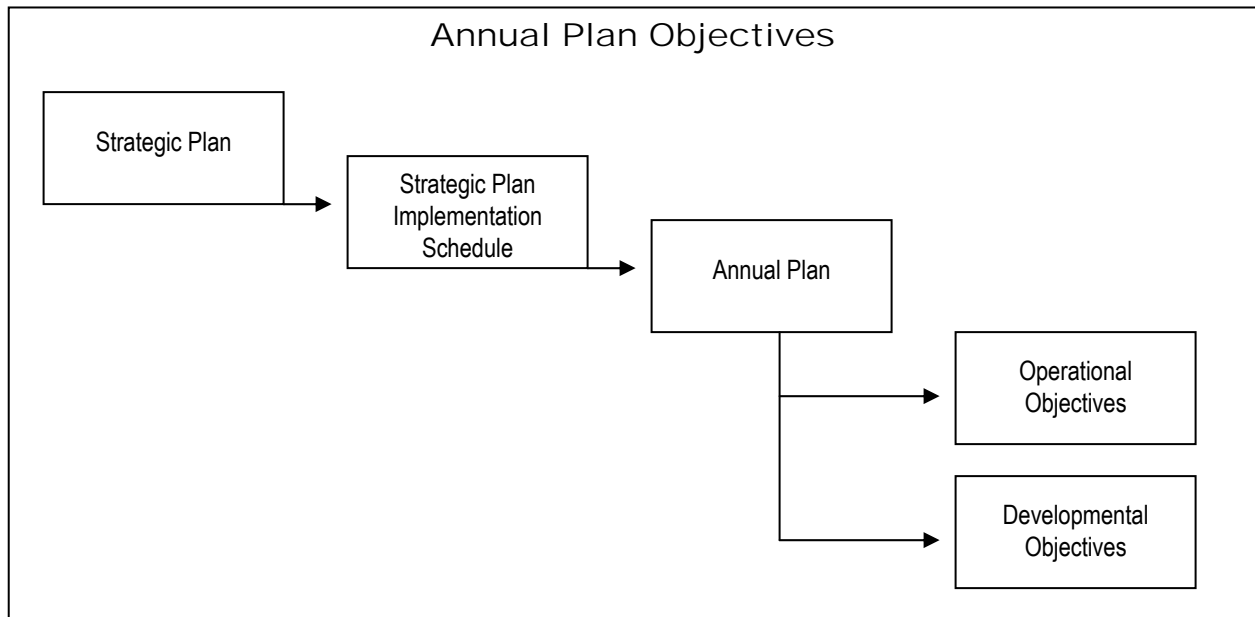


Figure 5 – Annual Plan Structure

### Relation to Strategic Planning

The Annual Plan is derived from the College strategic plan, specifically the Strategic Plan Implementation Schedule. The Strategic Plan consists of the major priorities of the institution with strategic objectives to be achieved over a five year period. The emphasis of the strategic plan is primarily developmental – its priorities are above and beyond the core operations of the College. The objectives of the annual plan most directly related to the strategic objectives are, therefore, the developmental objectives. Each developmental objective in the annual plan is related to and cross-referenced with a strategic objective. The annual plan developmental objectives are those, which the institution expects to accomplish in a given fiscal year and as a result, demonstrate progress in achieving the approved objectives of the strategic plan.

### Outcomes of the Annual Planning Process

Upon completion of the unit planning and budgeting process (as described in the next section), two documents are prepared: (a) the CCSF Year Ahead Report and (b) the CCSF Management Plan for the Year.

The *CCSF Year Ahead Report* is a digest of the plans in each major area of the College, formulated in alignment with the Annual Plan. This document is intended as a high-level planning document for the Vice Chancellors, Chancellor, and Trustees reflecting the annual plan for the College and the major initiatives to be initiated in the coming year, and it serves as a basis for demonstrating the relationship of the proposed Annual Plan to the Preliminary Budget presented to, reviewed, and approved by the Board of Trustees in June.

The *CCSF Management Plan* is a more comprehensive document containing the Annual Plan, the plans of the major cost centers throughout the cost, including their operational and developmental objectives aligned with the College's annual plan priorities. This document also contains budget requirements and is intended to guide the implementation of the annual plan throughout the major units and serve as the basis for mid-year and end-of-year assessments (see Section IV of the Guide).

### Evaluation of the Annual Plan

The Annual Plan is the focus of a mid-year and end-of-year assessment. The process for reviewing the Annual Plan and the cost center plans is described in Section IV of the Planning Guide.

### Timetable for Annual Plan Process

The following schedule includes the annual planning process events and the process for completing the management plan. The months cited in the timetable below show the approximate duration of the process; the first month is usually October, with the draft of the plan to be reviewed in December. The plan then is submitted to the Board of Trustees for approval in January. The Year Ahead Report and the Management Plan are completed after the cost center planning and budgeting process (described in the next section), usually in June.

- |          |   |
|----------|---|
| October  | <ul style="list-style-type: none"> <li>● Chancellor and PBC request ideas and proposals from Board of Trustees on objectives for prospective annual plan.</li> <li>● Office of Research, Planning and Grants prepares preliminary draft of annual plan derived from objectives and activities in the Strategic Plan Implementation Guide.</li> <li>● Senior administrators review and modify preliminary draft.</li> <li>● Planning and Budgeting Council reviews annual plan draft using Strategic Plan, Management Plan, Year Ahead Report, and previous year's Mid-Year and End-of-Year Assessment Reports to identify major activity areas that may be proposed for inclusion in the Annual Plan</li> </ul> |
| November | <ul style="list-style-type: none"> <li>● Draft Annual Plan circulated to College groups for feedback and modifications</li> <li>● Board of Trustees reviews draft plan..</li> </ul>   |
| December | <ul style="list-style-type: none"> <li>● PBC recommends final draft Annual Plan to Chancellor. Chancellor reviews and sends to Board of Trustees.</li> </ul>  |
| January  | <ul style="list-style-type: none"> <li>● Board of Trustees reviews and adopts Annual Plan</li> </ul>  |
| Feb-May  | <ul style="list-style-type: none"> <li>● Based upon the Annual Plan, cost center planning is initiated and completed (see next section for details)</li> <li>● Budget process completed (see next section for details)</li> </ul>   |

- August**
- Management Plan with Annual Plan and final cost center objectives and budgets are compiled and distributed to College cost centers

### **Roles of Key Participants in Annual Planning**

The following roles have been identified for the individuals and groups directly involved in the annual planning process:

#### **Board of Trustees**

- Participate in contributing ideas and suggestions for potential objectives for Annual Plan
- Reviews and provides final approval for the Annual Plan

#### **Chancellor**

- Leads the annual planning process
- Provides leadership for dissemination and review of Annual Plan
- Reviews and approves the Annual Plan

#### **Chancellor's Cabinet**

- Reviews the Annual Plan and makes recommendations

#### **Planning and Budgeting Council**

- Develops the Annual Plan for recommendation to the Chancellor
- Develops the effectiveness indicators for Annual Plan objectives

#### **Office of Research, Planning and Grants**

- Coordinates the annual planning process
- Prepares Annual Plan for review and dissemination
- Prepares Year Ahead Report and the Management Plan for dissemination
- Provides administrative and operational support

### III. Cost Center Planning and Budgeting Guide

#### Introduction

There are three stages in the cost center planning and budgeting process including, (1) development, (2) implementation and (3) assessment. The Cost Center Planning and Budget Development process is a follows the preparation of a long range plan (strategic plan) and the annual institutional plan (annual institutional objectives). It is the intention of the process to integrate planning and budgeting by allocating resources as closely as possible to the objectives of the annual plan. The specific purposes of the Cost Center Planning and Budget Review Process are the following:

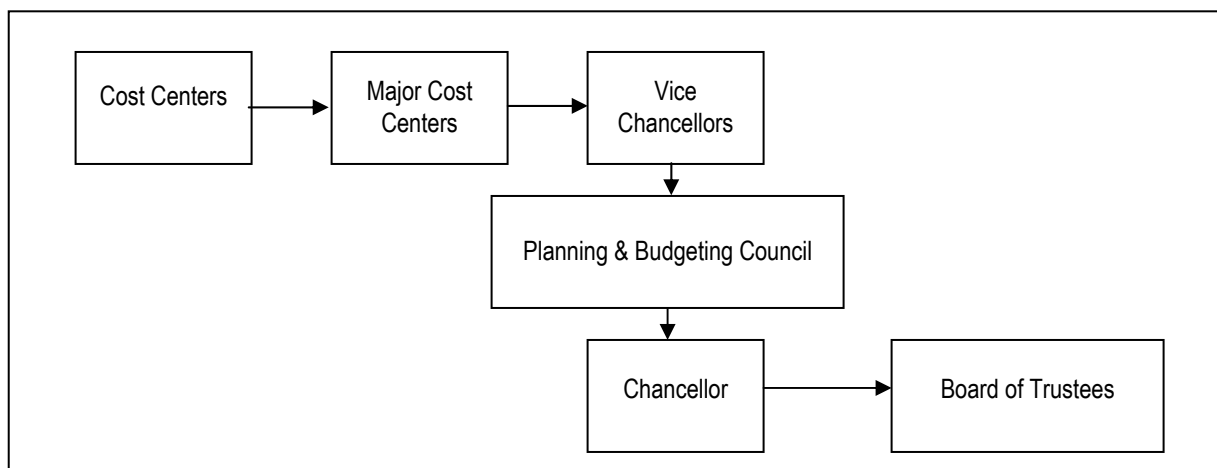
- a. To bring planning and budgeting into alignment;
- b. To support selected new initiatives while maintaining the quality of basic programs and services;
- c. To achieve greater efficiency and cost-effectiveness; and
- d. To foster wide understanding of and involvement in the budget process.

#### Definitions

At City College of San Francisco, cost centers are defined as departments, programs and in some cases administrative offices. Major cost centers are usually comprised of multiple departments such as Schools or multiple offices such as the Office of Matriculation and Assessment.

Cost Center planning is a process for developing specific one-year plans and objectives for each operating unit of the College based upon the objectives in the Annual Plan. Each of the College's major cost centers prepares a plan consisting of an identification of specific one-year objectives, classified as basic operational (maintenance) and developmental (growth) objectives. Each cost center (subdivisions of major cost centers) also prepares plans and a budget request needed to achieve the developmental objectives. The budgets and plans are aggregated into major cost center budgets and plans as illustrated in Figure 4. Cost center budget requests and plans are reviewed by the Planning and Budgeting Council - composed of administrators, faculty, staff, and student representatives. The Planning and Budgeting Council recommends budget allocations to the Chancellor who in turn recommends the overall budget to the Board of Trustees.

Figure 6 – Budget Allocation Process



## Cost Center Planning and Budget Development Process

The cost center planning and budget preparation process consists of four phases: (1) Pre-preparation, (2) Development, (3) Review, and (4) Approval/Allocation. During each phase of the process, assistance is provided in the form of consultation arranged by or provided by the College Business Office and the Office of Research, Planning and Grants. In addition, a budget workshop is held for the benefit of all participants in the process.

### Pre-Preparation Process

The pre-preparation process begins with each senior administrator meeting with major cost center managers to review and determine the appropriate preparation process. Since the process ultimately depends upon the cost center subdivisions, the Major Cost Center Managers need to convey to the cost center subdivisions the expectations and plans for the process.

During this stage, there is a discussion of the needs and objectives of each cost center during the new fiscal year. Senior administrators and major cost center managers are encouraged to engage in a thorough review of the needs and responsibilities of each cost center subdivision. It is especially important to identify the critical resources that are needed, but it is also important to explore ways in which efficiencies can be achieved. The cost center planning and budget development process is an opportunity for examining the best means of allocating resources and making appropriate decisions consistent with the College's strategic plan.

### Development Process

The development process is the stage for creating cost center plans and budget requests, initially for each cost center subdivision and then for each major cost center (the combined cost center subdivisions).

(1) **Cost Center Objectives.** The development process begins with the identification of cost center objectives, the specific outcomes the unit expects to accomplish during the fiscal year. These objectives may be expressed as on-going, maintenance type objectives or as new, developmental type objectives. As with the Annual Plan objectives, the two types of objectives reflect the levels of effort in which a cost center is to be engaged. It is especially important to establish these cost center objectives in concert with the Annual Plan objectives.

In order to integrate these cost center objectives with the institutional objectives, all cost center subdivisions complete a Cost Plan and Budget Form. This form demonstrates the linkage between the unit objectives and the annual institutional objectives. It also shows how the cost center budget is aligned with these objectives.

(2) **Cost Center Budgets.** During this stage, cost center subdivisions utilize the Budget Request Format. This form provides a complete listing of account codes and titles (personnel and non-personnel categories), with columns for the previous fiscal year expenditures, the current fiscal year approved budget, and the request for the upcoming fiscal year. Cost center subdivisions are asked to review the previous and current

year, determine their needs for the new fiscal year, and record them in the appropriate column. Cost center subdivisions also prepare a Budget Justification for all account categories and attach this to the Budget Request.

(3) **Aggregation of Cost Centers.** Cost center subdivisions present their plans and budget requests to Major Cost Center Managers in sufficient time for their review and approval by the Cost Center Manager and the appropriate Senior Administrator. At this stage, the Major Cost Center Managers aggregate the total budgetary requests for their cost center subdivisions and prepare Major Cost Center Plans and Budget Requests. The same formats are utilized for this step (the Unit Plan, Budget Request, and Budget Justification formats), however the formats now contain an integration of the various subdivisions, demonstrating the linkage of subdivisions to the major cost centers and the allocation of budget resources toward the objectives of the major cost centers.

(4) **Submission.** The composite plans and budgets for the major cost centers are forwarded with the accompanying cost center subdivision plans and budgets from the Major Cost Center Manager to the appropriate Vice Chancellor. The Vice Chancellors review the plans and reach their decision on recommended allocations. The plans and the budget requests are then forwarded to the District Business Office and to the Office of Planning and Research, where planning documents are prepared for the planning and review process.

## Review Process

The review of the budget begins with the preparation of budgetary printouts based upon Major Cost Center and Subdivision requests. The printouts are forwarded to each manager for review in order to eliminate errors. These printouts, together with the previously submitted plans and budgets, are then assembled as a single document in preparation for the budget review process.

The budget review process is conducted by the Planning and Budgeting Council, led by the Chancellor. The PBC is given copies of the plans/budgets to review. The Council meets for an extended session in which the Major Cost Center Managers make brief presentations regarding their budget requests; in some cases, subdivision cost center managers are invited to assist in the presentation. These presentations are scheduled in such a manner that the Council may ask questions and discuss the specific budget requests. After the presentations are completed, the PBC makes recommendations to the Chancellor regarding the allocation of resources for the fiscal year.

## Approval/Allocation Process

The Chancellor is responsible for making final budgetary recommendations to the Board of Trustees. In a workshop and subsequently in a regular meeting, the Board of Trustees discusses and adopts the budget and the plans for the fiscal year. Upon approval of the budget, a Management Plan is prepared and distributed containing the annual plan objectives, the approved budget, plus the major cost center and subdivision plans and budgets. The schedule for evaluation and assessment is also established at that time (see next section).

Budgetary approval is dependent upon the College's revenue plan. It is especially contingent on

funding allocations which sometimes are unknown at the time of budget preparation and review. While revenue projections are made with the best attempt at forecasting, the final budget approval is usually not made until the beginning of the new fiscal year when official allocation levels are fully known. This may require budgetary adjustments in order to bring budget plans into conformity with revenue. Thus, the budgets may initially be given preliminary approval and upon confirmation of budgetary allocations the budgets are given formal approval.

The product of the Cost Center Planning and Budgeting process is the annual budget for the College. A summary of the budget and unit plans is contained in the CCSF Management Plan, which is published annually prior to the academic year.

### **Timetable of Budget Development and Review Process**

The following schedule is the normal and customary timeline for completion of the budget development and review process.

January	Approval of the Annual Plan by the Board of Trustees
February	Budget and Planning workshop for Major Cost Center Managers Budget and planning preparation
March	Budget Requests due with list of planning objectives Budget Printouts distributed
April	PBC session to review budget and planning requests PBC recommendations made to Chancellor
May	Completion of budget and planning process
June	Submission of budget to Board of Trustees and initial approval
September	Final submission of budget to Board of Trustees and formal approval Publication of the Annual Management Plan

### **Roles of Key Participants in Unit Planning and Budgeting**

The Chancellor and Vice Chancellors have the overall responsibility for the generation of plans and budgets, however the Major Cost Center Managers have the operating responsibility. The term "Major Cost Center Manager" refers to those managers who report directly to senior administrators and have supervisory responsibility for one or more cost center subdivisions.

### **Board of Trustees**

- Reviews initial revenue projections and expenditure issues to establish financial framework for year
- Approves budget plan for fiscal year, preliminary and final

### **Chancellor**

- Leads the annual planning and budgeting process
- Approves the annual budget and unit plans

### **Chancellor's Cabinet**

- Reviews initial budget parameters and support administrators in unit planning and budgeting process
- Reviews the annual budget plan upon completion by PBC

### **Planning and Budgeting Council**

- Reviews unit plans and budgets
- Makes planning and budgeting recommendations to the Chancellor

### **College Business Office**

- Oversees and supports the annual budget preparation process
- Prepares initial and subsequent budget materials to support the budget preparation and approval process

### **Major Cost Center Managers**

- Prepares cost center plans and budget requests
- Manages cost center budgets upon approval

### **Office of Research, Planning and Grants**

- Oversees and supports the annual unit planning process
- Prepares unit plans for review and dissemination

## IV. Assessment Process Guide

### Introduction

The Assessment process is an integral part of the annual planning system of the College. Each year, two types of plans are developed along with the annual budget: (1) the annual plan which consists of institutional objectives and (2) the cost center plans which consist of cost center objectives. During the year in which these plans are implemented, the assessment process is used to determine progress, identify needs, and make modifications for both the annual plan and the unit plans. The assessment is conducted twice annually: at the mid-year point (in January) and at the end of the year (in June). The college-wide and cost center assessment process is illustrated below.

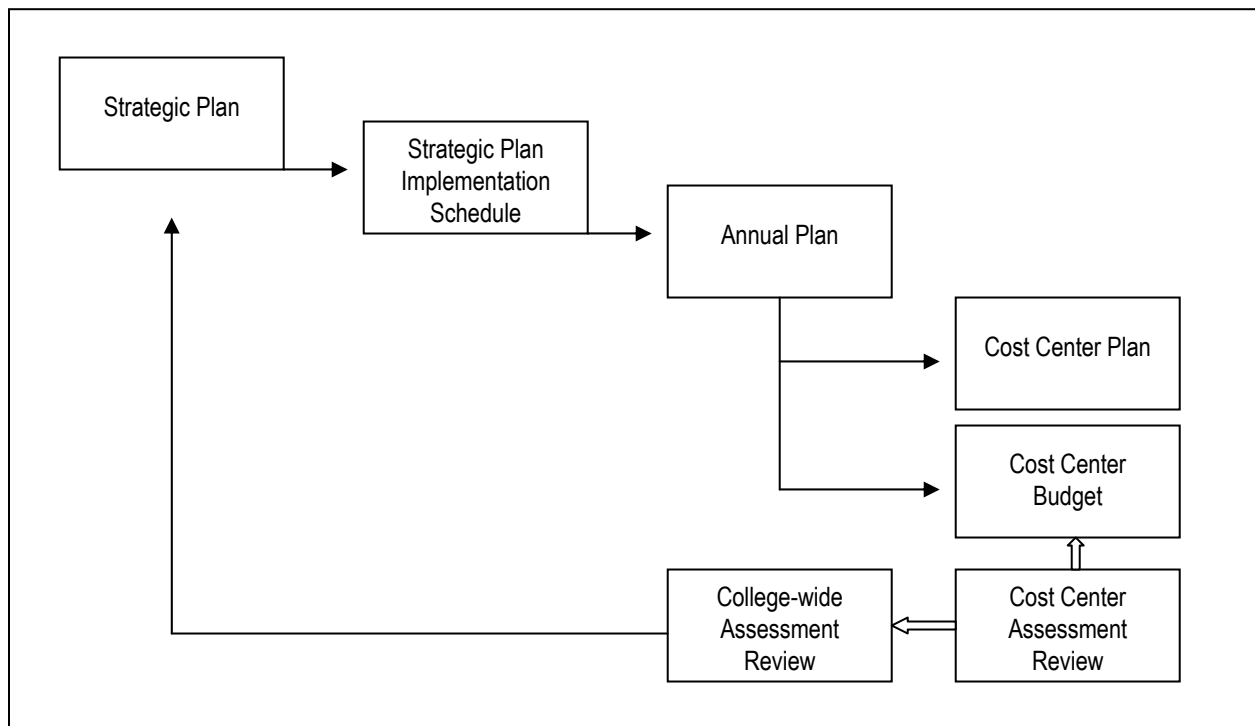


Figure 7 – Assessment Process (Mid-Year and End-of-Year)

### Purposes of the Assessment Process

There are three major purposes of the College's mid-year and end-of-year assessment process for the institution and its units:

- a. To enhance the flow of information and foster interdependence among the units of the institution;
- b. To acknowledge progress and encourage achievement of planned objectives and activities; and
- c. To identify needs and remedy deficiencies.

## Types of Assessments

There are three types of assessments conducted at the mid-year and end-of-year points. The Cost Center Assessment is conducted by Vice Chancellors and provides an opportunity to evaluate the achievements and needs of each administrative and departmental unit of the College, aggregated as major cost centers. On the basis of this review, the Vice Chancellors and Chancellor develop and provide an overall assessment of the progress each major division of the College has experienced in achieving its objectives on the Annual Plan. These reports are the key components of the College-wide Assessment. The Planning and Budgeting Council conducts its review of the assessment reports for the specific purpose of evaluating the overall progress on the institutional objectives in the Annual Plan. As part of the College assessment reports, a third assessment is conducted, the assessment of College Performance, which is designed to examine the achievement of effectiveness indicators developed as measures of institutional progress. These assessments are described in the sections below.

### Cost Center Assessment Report

The Cost Center Assessment is focused on the accomplishment of cost center objectives. It is conducted prior to the College assessment report (described in the next sub-section) at the mid-year and end-of-year points. While there are many administrative and departmental units at the College, the actual assessment process takes place at the level of Major Cost Centers.

#### Responsibility

The Cost Center assessment is the responsibility of the Deans under the leadership of the Vice Chancellors and Chancellor. The Deans prepare reports and forward them to the Vice Chancellors and the Chancellors.

#### Process

Prior to the assessment, all Major Cost Center Managers are requested to conduct a self-assessment of progress in achieving cost center objectives and complete a written report on the progress of their units using the Assessment Report Matrix. The assessment criteria used are the following:

- (1) Making progress at a level greater than anticipated
- (2) Making progress in most areas
- (3) Making progress
- (4) Some problems being experienced

These written reports are reviewed by the responsible Major Cost Center Managers (usually the College Deans). The Major Cost Center Managers prepare written assessment summaries of their combined units on the Assessment Report matrix. The Summary Assessment Reports for the Major Cost Center are submitted

to the Vice Chancellors who prepare summaries and forward their reports to the Office of Research, Planning and Grants for collation and dissemination.

## Product

At the conclusion of the assessment process, a report is prepared which summarizes the assessments. The report contains for each area a summary of the accomplishments, an identification of needs, and the generic assessment. This report is prepared by the Office of Research, Planning and Grants, and distributed to the Chancellor, the Vice Chancellors, and the Major Cost Center Managers.

## College-wide Assessment

The College Assessment Report is focused on the accomplishment of institutional objectives as developed in the Annual Plan. It is conducted after the completion of the cost center assessment at the mid-year and end-of-year points. It is prepared by the Vice Chancellors and Chancellor and submitted to the PBC for review and approval.

## Responsibility

The College assessment reports are the responsibility of the Planning and Budgeting Council who reviews the report and submits to the Chancellor, who forwards the report to the Board with recommendations for review and approval. The Office of Research, Planning, and Grants provides support for the process.

## Process

Prior to the development of the College assessment report, the Planning and Budgeting Council reviews the Unit Progress Reviews to ascertain the accomplishments of the major areas of the College that pertain to the accomplishment of institutional objectives. These reports provide the primary data base for the examination of overall progress on institutional objectives. The Vice Chancellors are also asked to examine the annual plan activities and organize the accomplishments and issues in relation to those objectives. In addition, statistical data is gathered by the Office of Planning and Research pertaining to the accomplishment of institutional objectives. This data is the primary information source for the assessment of progress on institutional effectiveness indicators now called the College Performance Indicator Report (see next subsection).

At a specially called meeting of the Planning and Budgeting Council each institutional objective is reviewed. The Chancellor and Vice Chancellors contribute information for each objective based upon the data sources described above. The Council discusses each objective and determines the accomplishments and needs pertaining to each. Also, institutional effectiveness indicators are reviewed to determine overall institutional progress (see next major subsection).

## Assessment of Institutional Effectiveness

The annual College Performance Indicator Report is the third component used to assess institutional effectiveness. The Report, comprised of 30 performance indicators, is designed to assess overall institutional effectiveness identifying and establishing the indicators of achievement, collecting and analyzing performance data, and using the information to judge institutional effectiveness in terms of overall educational quality.

The design of the institutional effectiveness component process consists of three segments: formulation of effectiveness indicators, measuring the indicators, and assessing performance. These segments are described below.

### Formulation College Performance Indicators

The institutional core performance indicators represent the College's overall college-wide measures for assessing its effectiveness. The key College performance indicators are identified during the strategic planning process linked to the strategic priorities of the College Strategic Plan. The performance indicators provide both direct and indirect measures of the progress and accomplishments of the College toward meeting its objectives contained with each of the College's strategic priorities. Together these measures serve as the core performance indicators for assessment every year.

### Data Collection for Effectiveness Indicators

The College Performance Indicators Report is dependent upon an ongoing planned program of institutional research and information analysis. The Office of Planning and Research maintains the catalog of effectiveness indicators listing the indicators for the planning system and defining data sources and baseline measures for each indicator. For each indicator, a schedule for data collection is maintained so that all necessary data are collected from appropriate reports, including current and new reports as well as routine and specifically designed reporting procedures. Quantitative data are often supplemented by qualitative information. The office compiles the data annually and less frequently in preparation for strategic planning assessments.

### Evaluation of Effectiveness Indicators

The College performance indicators serve as the basis for feedback to the Planning and Budgeting Council, the Chancellor, the Vice Chancellors, and the Board of Trustees. The results are also used as the basis for formulating updated and new plans, including both the Strategic Plan and the Annual Plan.

## Product of the Assessment Process

At the conclusion of the assessment and evaluation process, a summary is prepared describing the accomplishments and needs for each of the institutional objectives. This report is prepared both for the mid-year and end-of-year assessments. The End-of-Year Assessment Report is prepared by the Office of Research, Planning and Grants, and submitted to the Chancellor. The Chancellor's office distributes a final report throughout the institution and presents the results to the Board of Trustees.

The End-of-Year Assessment Report is reviewed by members of the Board of Trustees as the means of monitoring the accomplishments of the institution in relation to the objectives of the Annual Plan for the prior fiscal year. This review is also conducted as a means of generating potential objectives and activities for the next fiscal year (see Annual Plan Process, Section II)

## Timetable for Assessment Process

The following schedule is the timeline for the assessment process, including the unit progress review and the institutional progress review.

January	Completion of Mid-Year Assessment Report
February	Distribution of Mid-Year Assessment Report
June	Completion of End-of-Year Assessment Report
July	Distribution of End-of-Year Assessment Report

## Roles of Key Participants in Assessment Process

The following roles have been identified for the individuals and groups directly involved in the annual assessment process:

### Board of Trustees

- Reviews and accepts results of assessment process at mid-year and end-of-year
- Reviews College core performance indicators

### Chancellor

- Leads the assessment and review process
- Approves assessment results
- Disseminates mid-year and end-of-year assessment reports

### Planning and Budgeting Council

- Develops and approves College performance indicators
- Oversees mid-year and end-of-year assessment reports

### Office of Research, Planning and Grants

- Maintains catalogue of core effectiveness indicators and collects data, performs analysis
- Prepares assessment reports
- Provides administrative and procedural support for the assessment process

### Major Cost Center Managers

- Prepares unit self-assessment reports
- Collaborate with Vice Chancellors to complete assessments

## Attachment A

### COLLEGE PERFORMANCE INDICATORS

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To continually monitor the strategic initiatives of our plan, City College of San Francisco will produce an annual report on our progress and our achievements. The report will serve as a compass to ensure that we are moving in the right direction and meeting our institutional goals. The information from the core indicators will be distributed to our faculty, staff and administrators and included as part of the College's annual progress report to the people of San Francisco. The core indicators provide the College community with a set of performance measures in each of the eight strategic priorities of the College's strategic plan.

#### Strategic Priority 1

**The College will ensure student access, progress and success in basic skills.**

The College will produce an annual report on the numbers of classes and courses offered for basic skills classes. In addition, the report will contain student success rates for courses and programs completed in the key gateway programs of Mathematics, English, English as a Second Language and Transitional Studies. The annual report will contain a "what is working" section containing instructional and student support programs and interventions that demonstrate high levels of success for basic skills students.

##### Core Indicators:

1. Percentage of first students placed in pre-collegiate Math, English, ESL courses
2. Student access to pre-collegiate courses
3. Overall student success rates in pre-collegiate courses
4. Completion rates for students in pre-collegiate programs

#### Strategic Priority 2

**Strengthen and improve academic programs, instruction, alternative systems of delivery and student learning outcomes.**

During the next three years, the College will be identifying new measures to assess student learning outcomes at the course, program and college-wide levels. In addition, Indicators of progress will be measured by the number of certificates and degrees achieved by CCSF students, the numbers of students transferring to a baccalaureate institution and the number of students achieving "transfer ready" status at CCSF.

##### Core Indicators:

1. Percentage of students successfully completing courses
2. Annual number of students attaining degrees and certificates
3. Annual number of students transferring to CSU, UC and private institutions
4. Annual number of students achieving a transfer-prepared and transfer-ready status
5. Satisfaction of CCSF graduates
6. Assessment measures of student learning outcomes at the course, program and college level.

### **Strategic Priority 3**

#### **Promote and Support workforce, economic and community development initiatives.**

Indicators of progress and success for the College include both employer and student alumni satisfaction with workforce training and education programs at the College. Other indicators of success will be student pass rates for licenses in technical and occupational areas, the numbers of student achieving a certificate or a degree in an occupational/technical program, and the numbers of employers and employees served by the College's workforce training programs.

##### **Core Indicators:**

1. Successful completion of vocational courses
2. Number of certificates achieved annually
3. Annual number of employers served by contract education programs
4. Annual number of employees served by contract education programs
5. Annual licensure pass rates by occupational program
6. Employer/alumni satisfaction with occupational programs

### **Strategic Priority 4**

#### **Expand outreach, recruitment, marketing and promotional activities**

The major indicator for College performance is the annual percentage of the adult population served by the College in San Francisco. Historically, CCSF has had the highest adult participation rate in the state. Other performance measures will be developed by specific College offices responsible for public information, outreach and recruitment.

##### **Core Indicators:**

1. Percentage of adult population served by CCSF
2. Enrollment trends of current high school students at CCSF
3. Numbers of out-of-state/international students at CCSF
4. Number of students transferring" from Noncredit to Credit programs

### **Strategic Priority 5**

#### **Expand student development services related to student learning, retention, course completion, graduation, and job placement**

Student development indicators will include institutional performance measured by numbers of students receiving financial aid, numbers of student accessing student support services as well as retention and completion rates. Student satisfaction with services will be measured periodically. Additional indicators showing the impact of student development on student learning outcomes will be developed during the next three years.

##### **Core Indicators:**

1. Number of students receiving financial aid annually
2. Number of unduplicated students receiving student services annually
3. Student satisfaction with student development services

### **Strategic Priority 6**

#### **Provide a stable pattern of funding for CCSF's strategic priorities**

A key indicator will be the reports from the Office of Finance and Administration comparing current state funding to prior years. Other indicators will be annual reports from the grants and development offices on the amount of grants and donations awarded the College. The level of the College's reserve will also provide an indication of the stability of College funding for strategic priorities.

##### **Core Indicators:**

1. Annual funds generated by grant and development-related activities
2. Maintenance of a prudent fund reserve

### **Strategic Priority 7**

#### **Upgrade and expand the utilization of technology systems to enhance learning and optimize organizational effectiveness**

The biennial technology survey of CCSF employees will provide continuous feedback on the level of satisfaction with access and use of technology tools at the College. Student satisfaction with access and use of technology will be measured through periodic student surveys.

##### **Core Indicators:**

1. Level of integration and satisfaction with the use of technology by CCSF employees
2. Level of student satisfaction with technology-enhanced courses

### **Strategic Priority 8**

#### **Promote a dynamic organizational climate for both students and employees.**

Indications of institutional effectiveness focus on regular feedback from both students and employees through periodic surveys and the dissemination of the results of the surveys to administrators, faculty, classified staff and students to discuss and respond to the findings.

##### **Core Indicators:**

1. Levels of student satisfaction with College climate
2. Progress toward diversification of College employees
3. Level of employee satisfaction with College services