

Coastal Bend COLLEGE

Institutional Planning and Budget Process

The annual planning cycle begins with each departmental unit reviewing planning accomplishments, inputs, and outputs data and reaffirming the Strategic Themes and Objectives, which form the Coastal Bend College Annual Planning Priorities. Departmental and unit goals with actions plans are created. Assessment completes the cycle, where the data is gathered and analyzed to determine if College goals and plans are being realized. This information is necessary to adjust plans in order to achieve greater results in the next FY cycle. This process continues in an ongoing manner and planning, and assessment detail is recorded in their respective unit plans and annual reports.

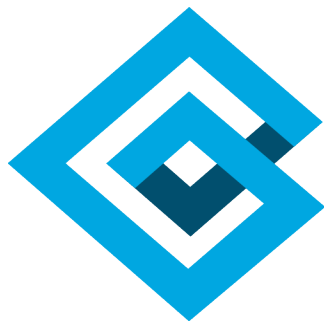
Planning and assessment activities occur at the unit level but are in support of departmental goals and the institution's Mission and Strategic Plan. These activities also help the College establish priorities and make informed decisions about resource allocation. Each Planning Unit has a primary template to facilitate data collection, record keeping, and reporting.

Strategic planning and budgeting are a continuous process at Coastal Bend College using a zero-based budgeting process to identify resource needs. The institution's fiscal year (FY) runs from September 1 through August 31 (annually). Both the College's enhanced and operating budgets are developed during the spring of each year and are presented to the Board of Trustees for final approval in August.

The budget addresses Annual Planning Priorities based upon data that informs decisions derived from various College-wide planning and assessment activities. Through the planning and assessment process budget requests are made based upon actual needs. Each request for enhanced funds (those resulting from continuous improvement planning) must be founded from actual assessment results or documented need associated with a planning objective and have a strong written justification to be considered for budget approval.

The final budget serves as the approved operating budget for the upcoming fiscal year. Budget revisions are anticipated as the year progresses. Adequate contingency funding is available throughout the year to support unexpected challenges.

Early in the budget process, new initiatives may be identified by the Planning Unit Managers and submitted for consideration. The prior year budget allocations are reviewed for appropriateness and compatibility with the College's Strategic Plan and annual priorities. The approved new initiatives are considered during the budget hearings and are incorporated as funds are available



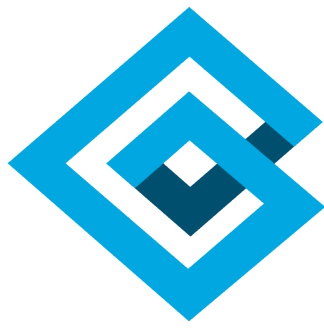
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for the upcoming fiscal year. New funds, along with reclassified existing funds may create a funding source for any new priorities.

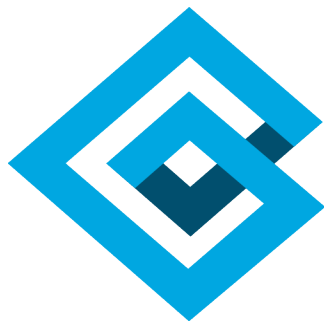
Planning Units focusing on specific intended goals such as student achievement, curriculum modifications, technological enhancements, cultural programs, and process improvements may be eligible for financial support through special funds and grants not included in the budget development period. These ongoing processes for operational and capital budgeting, strategic enhanced funding, and individual grants and awards allow the College to quickly and continuously translate planning initiatives into funding allocations. This practice permits the College to quickly respond to changing conditions while maintaining adequate financial controls, as well as formal authorizations and approvals.



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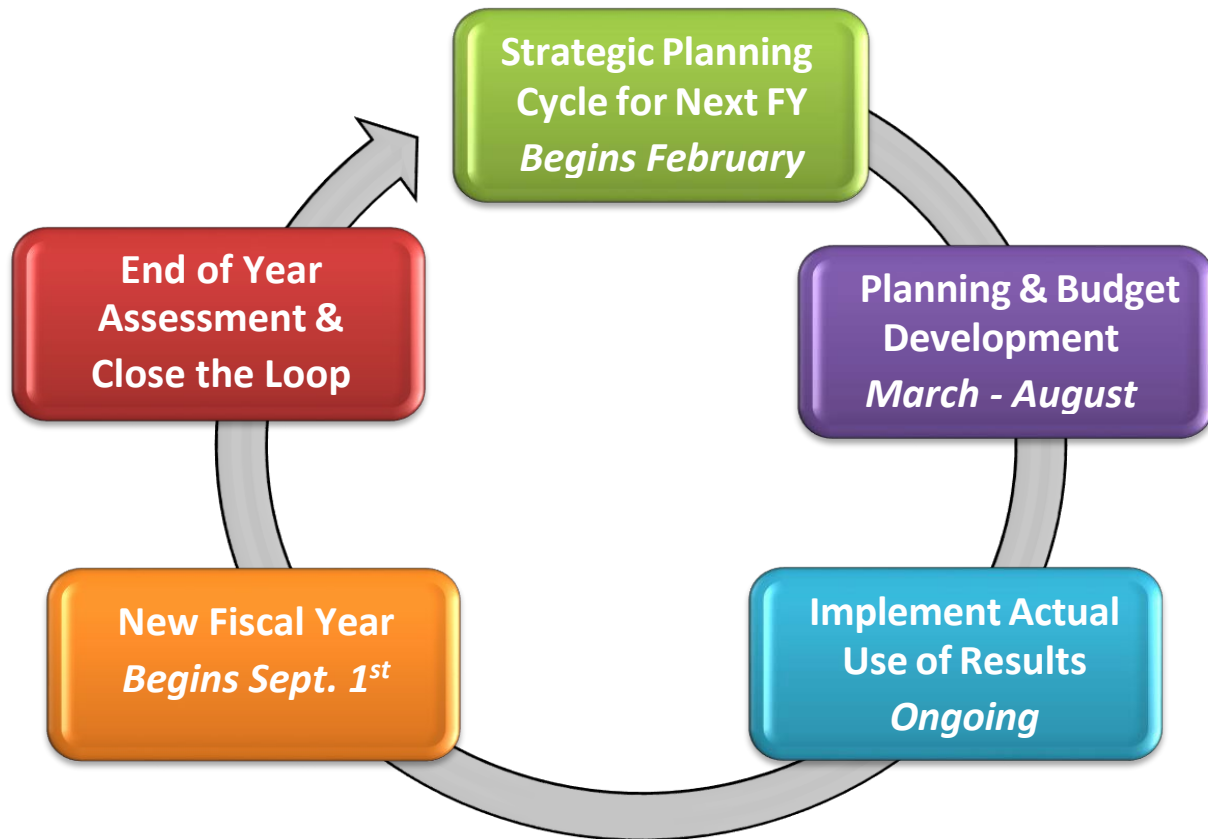
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When	Who	Activity
August-October 15	Unit Managers	Annual Unit Plans Completed for fiscal year
October 15-November	IE	End of Year Report completed
November-December	IE and/or President	EOY Report submitted to BOT
November-Mid-February	Unit Managers	Proposed Unit Plan developed for next FY
February	Cabinet level members	Planning Retreat/Supervisor Reports presented at Budget Hearings?
March	Provost/President/CFO (Others as needed)	First commitment to next FY budget, with personnel contracts going to BOT
April	Cabinet	Review of next FY proposed budget
May	Cabinet	Final budget recommendations
June/July	CBC BOT and Cabinet	Annual Budget Workshop
July/August	BOT	Approval of proposed FY budget
August	Unit Managers	Proposed Unit Plans adjusted based on approved Budget



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The Key Elements of the Institutional Planning Process:

- College Mission
- Strategic Plan: Themes and Initiatives
- Annual Planning Priorities
- Institutional Benchmark Data
- Assessment Results – Challenges
- Development of Departmental Goals and Objectives
- Creation and Implementation of Unit Action Plans
- Assessment of Outcomes
- Analysis, Identification and Communication of Challenges
- Use of Results for Improvement (Closing the Loop)
- Ongoing Process of Continuous Improvement