

**University of New Brunswick**

**Summary of 2006-07  
Budget Process**

University of New Brunswick  
**Budget Process**  
**2006-2007**

Preparing the annual operating and capital budgets for a large, complex and diverse organization like the University of New Brunswick is a significant undertaking requiring the planning, cooperation, effort and contributions of a number of stakeholders.

Key to the budgeting process are the strategic directions articulated by the President and the campus academic plans and priorities established through a consultative process on each of the Fredericton and Saint John campuses.

Appendix 1, 2 and 3 provide an overview of the basic UNB budget process.

The composition of University Budget Committees is outlined in Appendix 4.

**Summary of Process**

**Initial Planning**

- Each year, a series of one-year and multi-year financial forecasts are prepared to provide the financial outlook and context.
- Academic service department plans and priorities are developed by individual faculties and departments and discussed with various bodies including Deans Council, Vice-President's Advisory Group, and the University Management Committee. These plans and priorities are reviewed by campus Vice-Presidents to ensure alignment with overall strategic directions of the campus and by the University Management Committee to ensure alignment with overall University strategic direction.
- An assessment of the competitive environment, potential funding sources, risks, economic factors and priority requirements is done by the University Management Committee.
- From this process, a series of broad financial parameters are developed from within which the campus budgets are to be prepared. These financial parameters guide the overall availability of resources and, therefore, the level of additional revenue, budget reallocation or redeployment that will be required to achieve broad objectives.
- During the planning process, financial forecasts and outlooks are provided to the Senates on both campuses as well as to Deans Councils and Management groups. An annual presentation on the overall finances of the University is also provided to students. This information is posted on the open University website.

### Detailed Budget Submissions/Resource Allocations

- Detailed budget submissions are prepared for each budget unit. The submissions include operational plans and priorities, planning indicators and benchmarks as well as ranked priorities.
- All operating resources are budgeted for and each budget has assigned management responsibility.
- All budgets are scrutinized by the appropriate Dean or Director as well as the responsible Vice-President and the campus Budget Management Committee.
- A presentation on each budget is made to the Budget Management Committee and a Question and Answer session is included.
- Campus Budget Management Committees and the University Management Committee assign available priority funding to the prior rankings.
- Major budget assumptions are tested as the budget progresses, these include the outlook for the Provincial operating grant, the pool of applications for the coming year and the actual status of the current year budget.

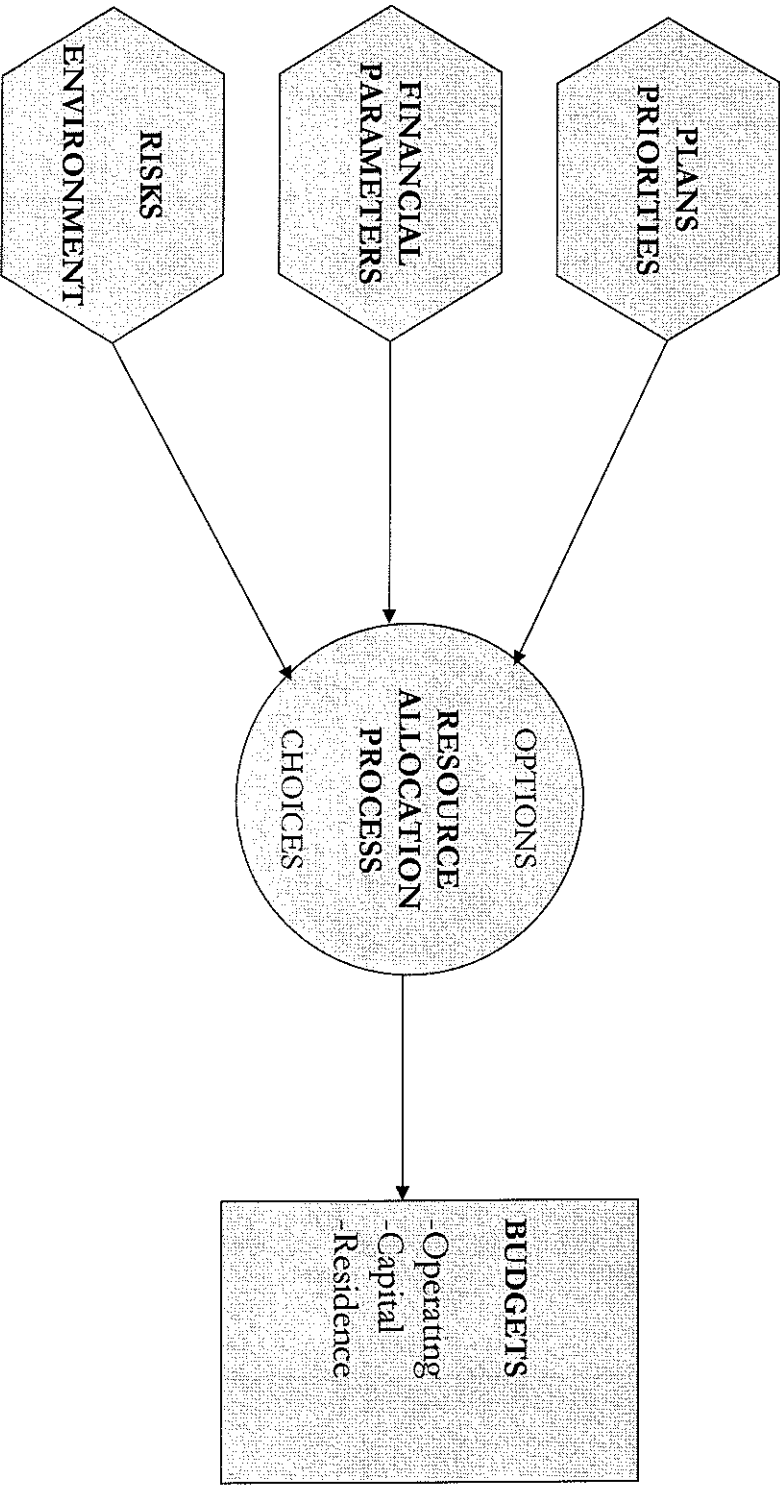
### Budget Approval and Communication

- The final budget is reviewed by the University Management Committee before submission to the Finance Committee. Subsequent to the review by the Finance Committee, the budget is presented to the Board of Governors.
- Subsequent to approval by the Board, the University budget is posted on the open University website.

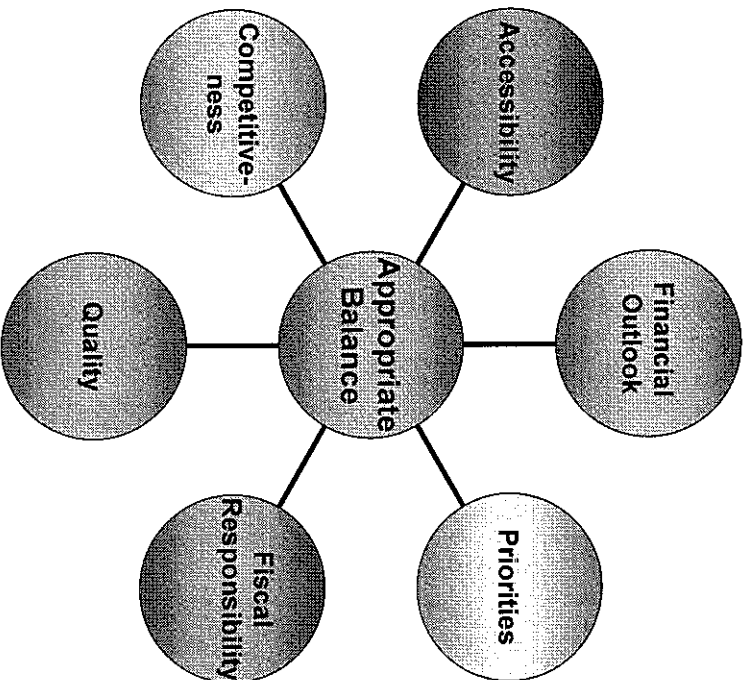
### Changes in Budget Process

Each campus has recently been modifying budget processes in order to follow a more decentralized envelope approach to resource allocations. Under this approach, campus Deans and Budget Managers are compelled to balance their plans and priorities within the framework of available resources. Allocations and reallocations from envelopes are reviewed by campus Vice-Presidents.

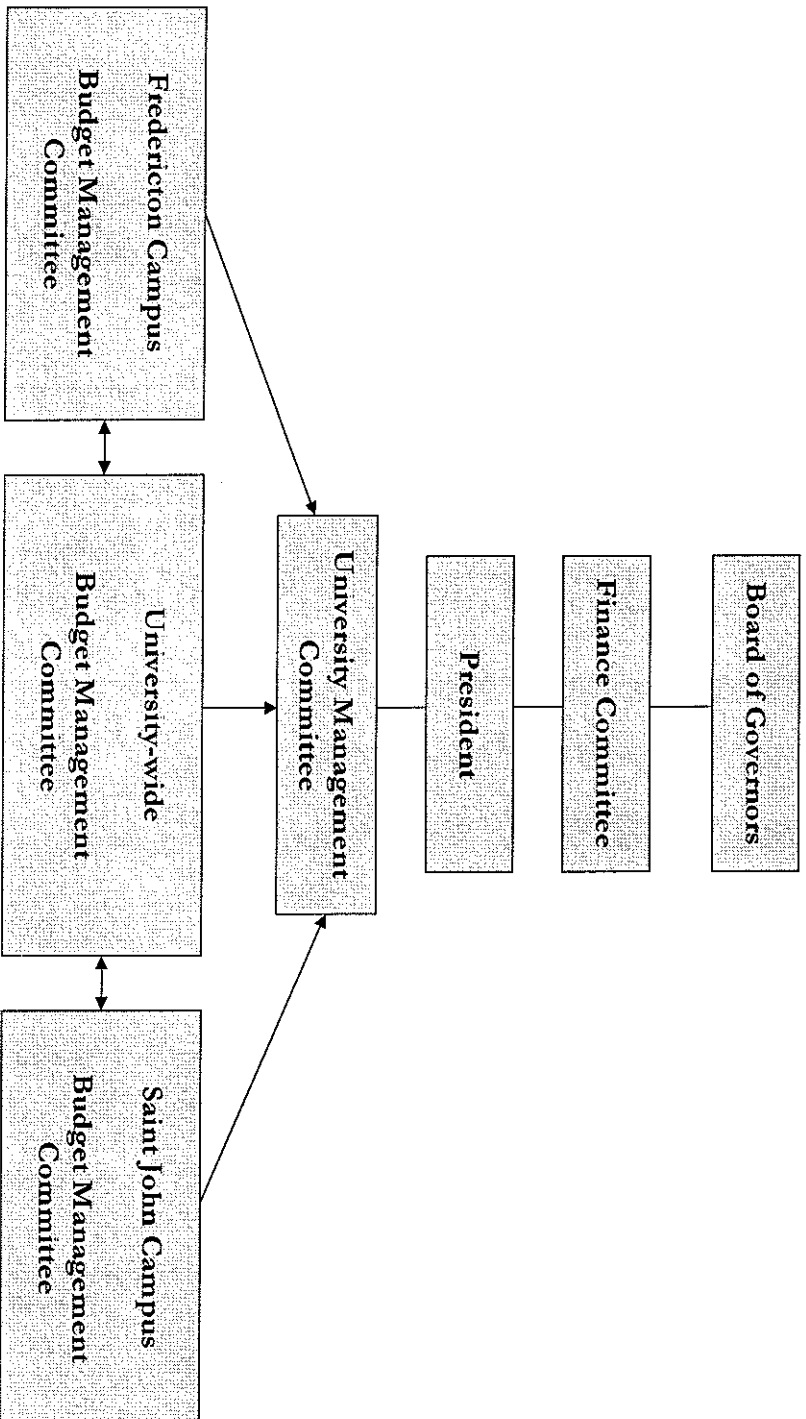
# University of New Brunswick Budget Process



# Factors To Be Balanced in Budgeting and Tuition Fee Decisions



# Overview of UNB Budget Responsibility



University of New Brunswick  
**BUDGET COMMITTEE MEMBERSHIP**  
2006-07

**University-wide Budget Management Committee**

Dr. John McLaughlin, President, Chair  
Dan Murray, Vice-President (Finance & Corporate Services), Vice-Chair  
Dr. Greg Kealey, Vice-President (Research)  
Dr. Angelo Belcastro, Vice-President, Fredericton  
Dr. Kathryn Hamer, Vice-President, Saint John  
Larry Guitard, Assistant Vice-President (Finance & Corporate Services) & Comptroller  
Chris Callbeck, Assistant Vice-President (Finance & Administration) UNBSJ  
Gwen Davies, Fredericton campus Faculty Representative nominated by the Vice-President Fredericton  
Vacant, Saint John Campus Faculty Representative nominated by the Vice-President, Saint John  
Lori MacMullen, Fredericton campus staff representative nominated by the Directors Plus Group  
Tom Buckley, Saint John campus staff representative nominated by the Vice-President, Saint John  
Chris Clowater, GSA student representative, representing students on both campuses  
Ciana Chiasson, Undergraduate student representative nominated by the Fredericton Student Union  
Eric Savoie, Undergraduate student representative nominated by the Saint John SRC

Ex-officio:

Trevor Gonnason, Director, Budget and Risk Management (Secretary to the Committee)

**Fredericton Campus Budget Management Committee**

Dr. Angelo Belcastro, Vice-President, Fredericton, Chair  
Mark Munroe, Undergraduate student representative  
Warna Downey, Graduate student representative  
Jeff Burkard, Faculty representative, appointed by Senate  
Al Sharp, Dean's Council representative  
Lori MacMullen, Directors Plus Group representative  
Jane Fritz, Associate Vice-President (Learning Environment)  
Gwen Davies, Associate Vice-President (Graduate Studies)  
Dan Murray, Vice-President (Finance & Corporate Services)  
Greg Kealey, Vice-President (Research)

Ex-officio:

Larry Guitard, Assistant Vice-President (Finance & Corporate Services) & Comptroller  
Mike Ryan, Associate Vice-President (Campus Planning and Property Development)  
Trevor Gonnason, Director, Budget and Risk Management  
Tim Walker, Manager Academic Budgets

**Saint John Campus Budget Management Committee**

Dr. Kathryn Hamer, Vice-President Saint John, Chair  
Muhammed Kabir, Associate Vice-President  
Chris Callbeck, Assistant Vice-President (Finance & Administration)  
Robert MacKinnon, Dean of Arts  
Deborah MacLatchey, Dean of Science  
Shelley Rinehart, Dean of Business  
Registrar, Tom Buckley  
M.M. Hasibul Hasan, VP Finance, Student Representative Council