

School of Health & Human Services

The school is the academic unit in our budgeting process, as opposed to individual departments. We track activity levels of the departments (credit hours, graduate enrollments, indirect costs generated) so that we have a clear and precise understanding of which departments are increasing their revenues and which are experiencing stable or declining revenues. We do not, however, use strict formulas to allocate monies beyond the school level. Rather, SHHS employs a shared governance model of budget development that has been in place since 1998. The principle steps in this process are:

- Step 1: The SHHS Executive Committee, with the guidance of the Business Manager, prepares an estimate of the school's revenues for the upcoming year.

We determine with as much precision as possible how much we will have to spend in the upcoming fiscal year. Since 1998, SHHS has used patterns and trends from actual revenues generated in previous years to estimate income for the upcoming budget year. This process has given us experience to determine and set with greater accuracy, the budgets for departments prior to the opening of the fiscal year.

- Step 2: Each department chairperson prepares a proposed budget for their department for the upcoming fiscal year.

These budgets are presented before the SHHS Executive Committee (dean, associate dean, business manager, each of the nine department chairpersons, the director of the NH Institute of Health Policy and Practice, and the School's development officer from the UNH Foundation). Having obtained input from their respective faculties, the chairpersons present information about both personnel and operating expenditures. For each budget category, the chairperson provides the amount of money in the current year's budget, the amount of money expended to date, and the amount of money requested for the upcoming budget year. Questions about the proposed budget are welcomed from all members of the executive committee. The dean presents a budget for the dean's office. This presentation, like all the others, is subject to review and questions by all members of the executive committee.

- Step 3: The proposed budgets are aggregated by the business manager and the total is compared to projected revenues.

Generally, the aggregated requested amount exceeds projected revenues. This is encouraged, as it includes ideas for new initiatives and related expenditures. Once aggregated, the comparison allows us to focus our attention on what requests will not be honored in order to bring our expenditures in line with predicted revenues. A session of the executive committee is devoted to discussing which requests represent our highest

priorities or, alternatively, which requests should not be supported because they do not represent our highest priorities.

- Step 4: The business manager, in consultation with the dean, prepares a preliminary balanced budget that reconciles the difference between the aggregated proposed budget and the estimated revenues for the upcoming fiscal year.

Based on the discussion at the brainstorming session about proposed requests that should (or should not) be honored, and the dean's own analysis, the business manager prepares a preliminary balanced budget. That budget is described in an oral presentation before the entire executive committee. During the discussion of the preliminary budget, the following rule is employed: "if you take something off the table, you must replace it with something." Therefore, if the dean has eliminated a particular request from the preliminary balanced budget, and a member of the executive committee wants to argue that it should be returned to the budget, then it is incumbent upon that person to identify another request of equal or greater value that can be eliminated (or denied) in the balanced budget. This discussion around the preliminary budget enables the dean to "float" some ideas about how requests can be reconciled with estimated revenues and to receive direct input from department chairpersons about the possible consequences of particular actions and choices.

- Step 5: The business manager, in consultation with the dean, prepares a final balanced budget for consideration by the executive committee.

In a final meeting, the dean presents another iteration of a balanced budget for consideration by the executive committee. After the dean answers all questions about the budget that is being offered (including explanations and justifications for particular choices), the executive committee takes a vote to support the budget. If in the judgement of the dean, the support is not sufficient, then the dean may choose to make modifications and bring another version of the budget back for consideration by the executive committee. In the end, the final form of the budget is the responsibility of the dean.