Resolution Number: RF17-363
October, 2017

Whereas:
RATIONALE: To strengthen shared governance regarding campus resources, financial literacy must be enhanced, budgetary processes and data must be made more transparent, and existing access points must be highlighted.

Whereas:
WHEREAS, the Academic Senate strongly advocates in RS16-342 for communication mechanisms that a) provide stakeholders with access to budgetary information, b) enable stakeholders to raise questions and concerns about the budget and c) encourages stakeholders and decision-makers to engage in a transparent decision-making process with respect to budgetary decisions; and

Whereas:
WHEREAS, the foundation for financial transparency rests on the ability of the university to educate, communicate, and make transparent with sufficient historical and analytical context to allow meaningful interpretation to all stakeholders of information about financial resources, budget processes and timelines; and

Whereas:
WHEREAS, college budgets have not been directly tied to student success, which prevents strategic planning for new hires and program activities; and

Whereas:
WHEREAS, SFSU has historically grappled with decreasing financial allocations from the CSU, which have increased the interest of campus stakeholders in greater transparency to better assess the effectiveness, appropriateness, and equitability of allocations; and

Whereas:
WHEREAS, the campus' budget transparency is enhanced when stakeholders understand the context, timing, and relationships between four interdependent budgetary processes; and

Whereas:
WHEREAS, our historical financial management system was difficult to comprehend and not publicly accessible prior to the 2016-2017 Operating Budget Plan (a.k.a. the Budget Book), published and distributed by the office of the Vice President of Administration & Finance;
Resolved:
be it therefore RESOLVED, that the Academic Senate affirms the importance of financial transparency for fiscal decision makers across all divisions; and be it further

Resolved:
RESOLVED, that the Division of Administration & Finance provide appropriate training for those fiscal decision makers on an annual and as-needed basis; and be it further

Resolved:
RESOLVED, that Administration & Finance and Academic Resources develop, maintain, and publish online a summary budget timeline linked to current data on division- and college-level budgets with a detailed narrative describing each level's budgetary processes, the relationships between them, and a historical narrative describing how and why major budgetary decisions have been made; and be it further

Resolved:
RESOLVED, that Administration & Finance and Academic Resources should continuously seek opportunities to enhance resource planning, budgetary accessibility, clarity, detail, context and communication; and be it further

Resolved:
RESOLVED, that a budget report functionally equivalent to the 2016-17 Budget Book be annually published online, and should be accompanied by an accessible glossary of terms; and be it further

Resolved:
RESOLVED, that the budget report provide a clear and complete picture of the sources of revenue and uses of funds; and be it further

Resolved:
RESOLVED, that budget information should be presented in a manner that provides reasonable context and relevant analysis for understanding the information and its implications; and be it further

Resolved:
RESOLVED, that a widely accessible budget reporting mechanism, such as the CSU Data Warehouse Financial Reporting system, should be considered a fundamental baseline in SFSU’s commitment to budget transparency, with access and training distributed among a wide range of campus stakeholders at all levels of responsibility; and be it further
Resolved:
RESOLVED, that the Division of Academic Affairs and its Budget Advisory Committee continue to investigate alternative budget models allowing for greater transparency of the funding allocations among Colleges and the values underlying those allocations; and be it further

Resolved:
RESOLVED, that the Division of Administration & Finance develop an implementation timeline for a shared financial management system that promotes budget transparency across all divisions; and be it further

Resolved:
RESOLVED, the Academic Senate reaffirms the existing University organizational structure and chain of command as the primary mechanism for addressing staff, faculty, and administrator questions and concerns about the budget, while the University Budget Committee, Academic Senate Strategic Issues Committee, and Academic Affairs Budget Advisory Council remain as additional venues for input; and be it further

Resolved:
RESOLVED, that the Vice President of Student Affairs & Enrollment Management, or designee, serve as the primary resource for directing budgetary questions or concerns from students and their families; and be it further

Resolved:
RESOLVED, that this document be distributed at least to the University President, Provost and Vice President of Academic Affairs, the Academic Affairs Budget Advisory Council, Vice President of Administration & Finance, Executive Director for Budget Administration and Operations, Associate Vice President for Fiscal Affairs, University Budget Committee, Academic Resources, Vice President of Student Affairs & Enrollment Management, Associated Students Inc., and the Dean of Students.