

Authentic shared governance includes transparency of decision making by the administration with the faculty. The USF faculty are currently working without sufficient information needed to understand and contribute to the discussion of potential reorganization of curricula, programs, departments, and colleges. Therefore, the Faculty Senate requests answers to the following questions:

**A. Issue of alignment of ‘recurring expenses’ with ‘recurring revenues ‘ (problem of paying for recurring expenses with non-recurring revenues)**

1. What is the amount of reduction in recurring expenses that is needed to bring the recurring expenses and recurring revenues into alignment assuming no new or increased expenses other than those required to maintain current operations and programs? I.e., are all the currently proposed cuts in the next 2 years (~\$37M and ~\$56M) specifically required to address this particular problem? If not, specifically how is the amount of savings over and above that required to address this specific problem to be allocated?
2. What are our sources of recurring revenues? Are these limited to E & G, lottery, and tuition funds? If there are other sources, what are they? What has been the amount of recurring revenues for each of the past 5 years?
3. What are our sources of non-recurring revenues as it pertains to this issue? Is that limited to E & G Carryforward? If there are other sources, what are they? What has been the amount of the non-recurring revenues for each of the past 5 years?
4. If state law already requires that E & G Carryforward be used only to pay for non-recurring expenses, how are we able to comply with that law this year if we are paying for recurring expenses with non-recurring (E&G Carryforward) revenue?
5. What specifically are the ‘recurring expenses’ that are being paid for with ‘non-recurring revenues’? For this (and similar questions), we need to know what the funds are paying for and where in the university they are being spent (as opposed to budgetary/accounting categories such as appear in the Carryforward Spending Plan). For example, we would want to see something like “salaries in Academic Advising” or “Software license fees in IT” as opposed to terms like “Operating Commitments” or “Fixed Capital Outlay”. What have these amounts been for each of the past 5 years? Are these specific recurring expenses going to be cut? If so, by how much?
6. Do we have non-recurring expenses that are currently paid for from recurring revenue sources? If so, what are those expenses and how much have they been for each of the past 5 years?
7. Is the deadline of June 30, 2022 for bringing recurring expenses and recurring revenues into alignment an externally-imposed deadline, or a self-imposed deadline?

- a. If it is externally imposed, who/what is imposing it?
- b. If it is internally imposed, what is the rationale for this specific deadline.
- c. Can this deadline be extended into the future?
- d. Has an analysis been done to determine the risk of extending the deadline?
- e. The 'Definition of Non-Recurring Expense Items' document from the BOG website indicates "Non-recurring expenditures have distinct elements: ... May address financial challenges resulting from external factors (examples could include ... drop in state revenue resulting in a mid-year reduction)". It seems this provision would allow us to use non-recurring revenues to avoid or delay making some budget cuts, including program and/or salary cuts, in the immediate and short terms. Is this possibility being considered?

**B. Issue of proposed budget cut targets for the colleges**

1. What specifically was the method for determining the budget cut targets for the various areas across the university (e.g., athletics, physical plant, administration, colleges, USF Health, branch campuses, etc.) that resulted in a targeted cut of \$13.4M for the colleges in year 1 and then another, larger cut in year 2?
2. Once the proposed cut for the colleges was established, what specifically was the method for determining the budget cut targets for the individual colleges?
  - a. What were the specific factors/metrics that were utilized?
    - i. Tuition revenue generation?
    - ii. Research expenditure generation?
    - iii. Graduation rates?
    - iv. Enrollment trends?
    - v. Impact on diversity and inclusion?
    - vi. Content area (e.g., STEM, non-STEM, etc)?
    - vii. Others?
  - b. How were those specific factors/metrics weighted in coming up with a specific figure?
  - c. Will these same metrics and weights be used to determine budget priorities moving forward (after these cuts have been enacted)?
  - d. Why do some colleges have larger budget cut targets in year 1 and other colleges have larger budget cut targets in year 2?

### **C. Faculty Involvement/Shared Governance**

1. Decisions as to the distribution of cuts noted in question B.1. and decisions as to the distribution of cuts for the individual colleges as noted in B.2. were made with essentially no faculty involvement. Yet these decisions impact the academic programs and curricula of USF as a whole. How can faculty participate in shared governance for such decisions that are made before or outside of the colleges?
2. The Provost sent a strongly worded e-mail to Deans insisting that they involve their faculty in the process at the college level. How will this be enforced? Will there be any accountability for this?
3. A considerable amount of performance data was shared with the college deans. Will these data be made available to faculty for review?
4. Will faculty be able to review college budgets?
5. One of the main foci for the stated goals of strategic realignment is to attain eligibility for AAU membership. What is a realistic time frame for the university to achieve this goal?