

Three-Year FIRMS Comparison Study

Data Reconciliation and Analysis Subcommittee to BLP

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Introduction

This presentation

- looks at spending at CSUSM and four other comparably-sized campuses of the CSU (BA, HU, SO, ST) during the 2006-07, 2007-08, and 2008-09 fiscal years, and the whole CSU for 2007-08, and 2008-09
- focuses on salary and benefits expenditures since reporting practices are more uniform for these categories.
- divides spending into categories using the Financial Information Record Management System (FIRMS) classifications, which corresponds to nationally recognized categories of spending.

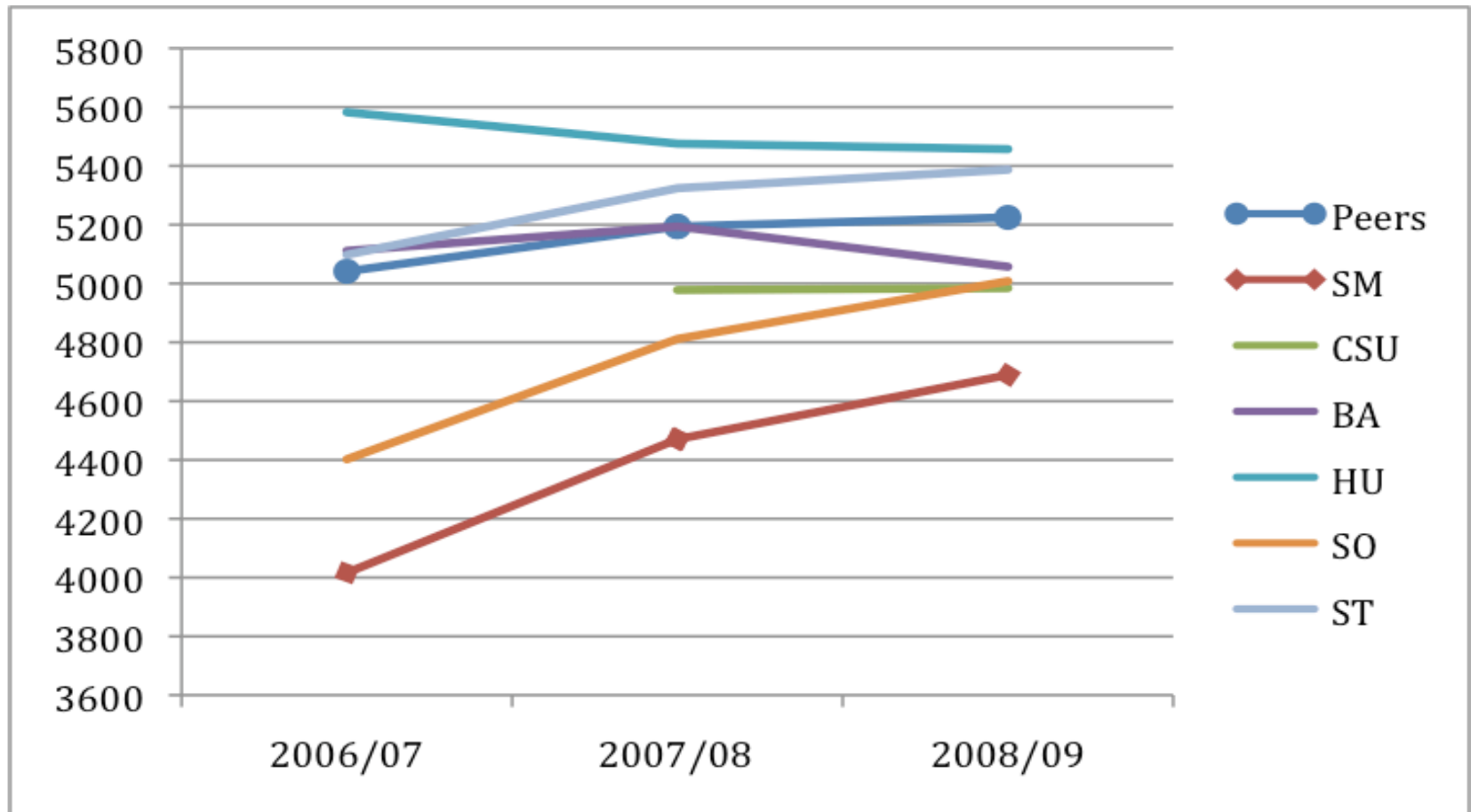
Description of FIRMS Categories

- **0101 General Academic Instruction:** At CSUSM, most of the college budgets fall into this category.
- **0406 Academic Administration:** Academic administration including academic deans but not department chairs.
- **0407 Academic Professional Development:** budgeted activities for faculty professional development, includes sabbaticals and faculty awards.
- **0606 General Administration:** Nonacademic administration includes personnel administration, space management, ...

Findings

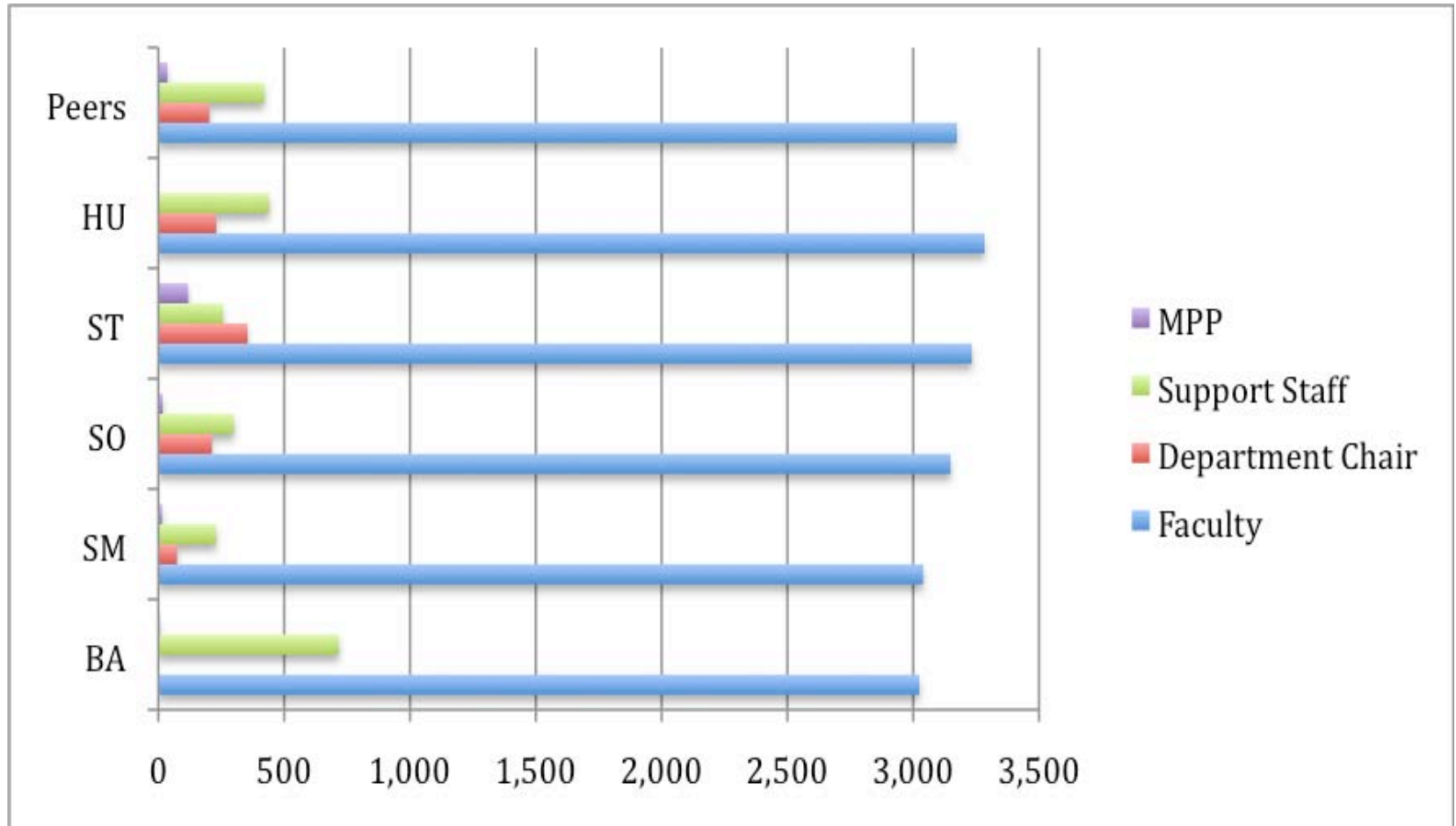
- Not all campuses use all the available classification categories, e.g. information technology classifications.
- We spend significantly less in general academic instruction (FIRMS 0101) and (FIRMS 0101 + 0407) than our peers and CSU.
- We spend significantly more in academic administration (FIRMS 0406) and nonacademic administration (FIRMS 0606) than our peers and CSU.
- There are several other FIRMS categories where spending on our campus diverges significantly from that of other campuses, e.g., Operation and Maintenance (FIRMS 0700).

Expenditures in Academic Instruction (FIRMS 0101) per FTES



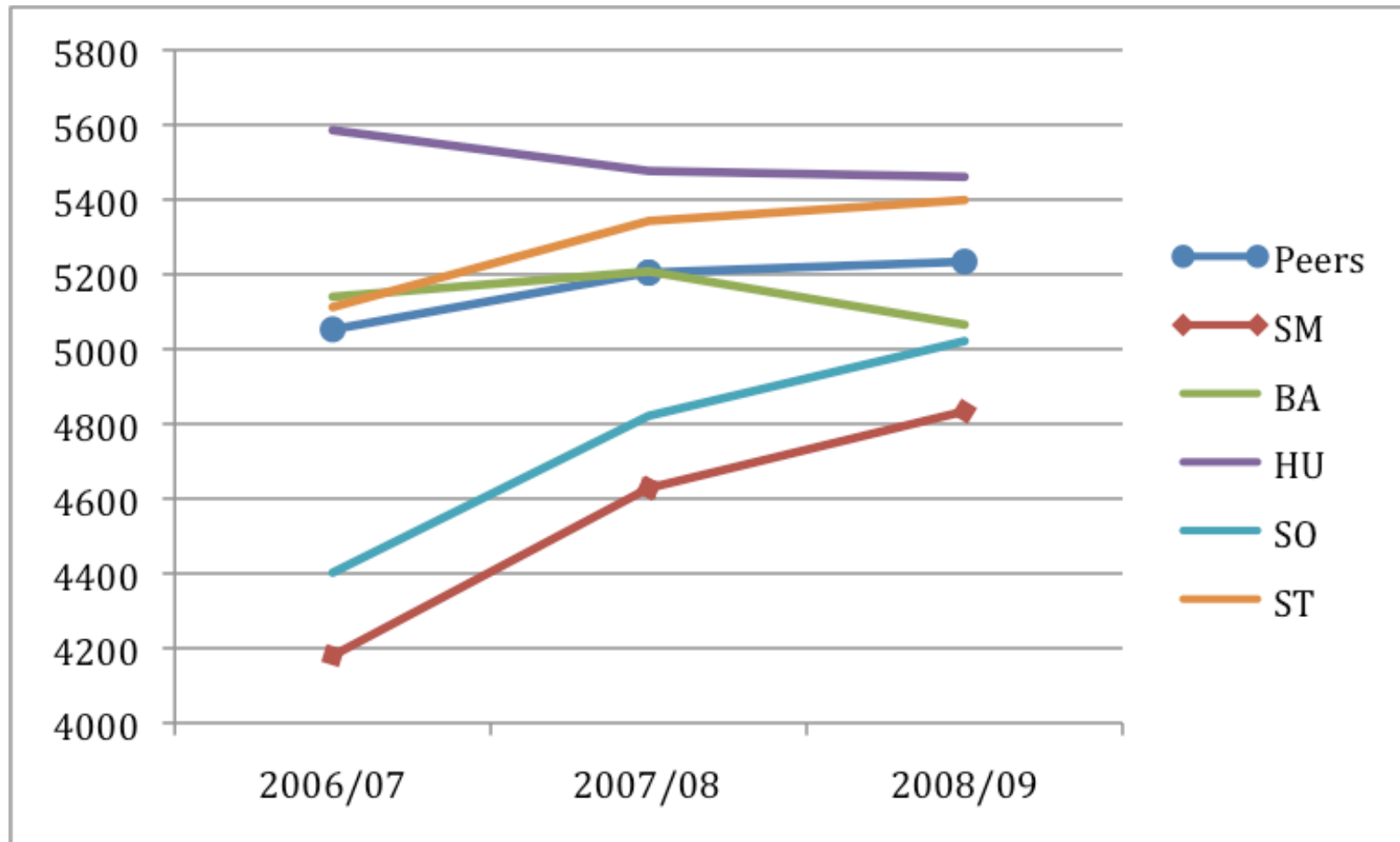
Shortfall: $535 * 7344 = \$3.9 \text{ million}$

Expenditures in Instruction (FIRMS 0101) by category in 2008-09



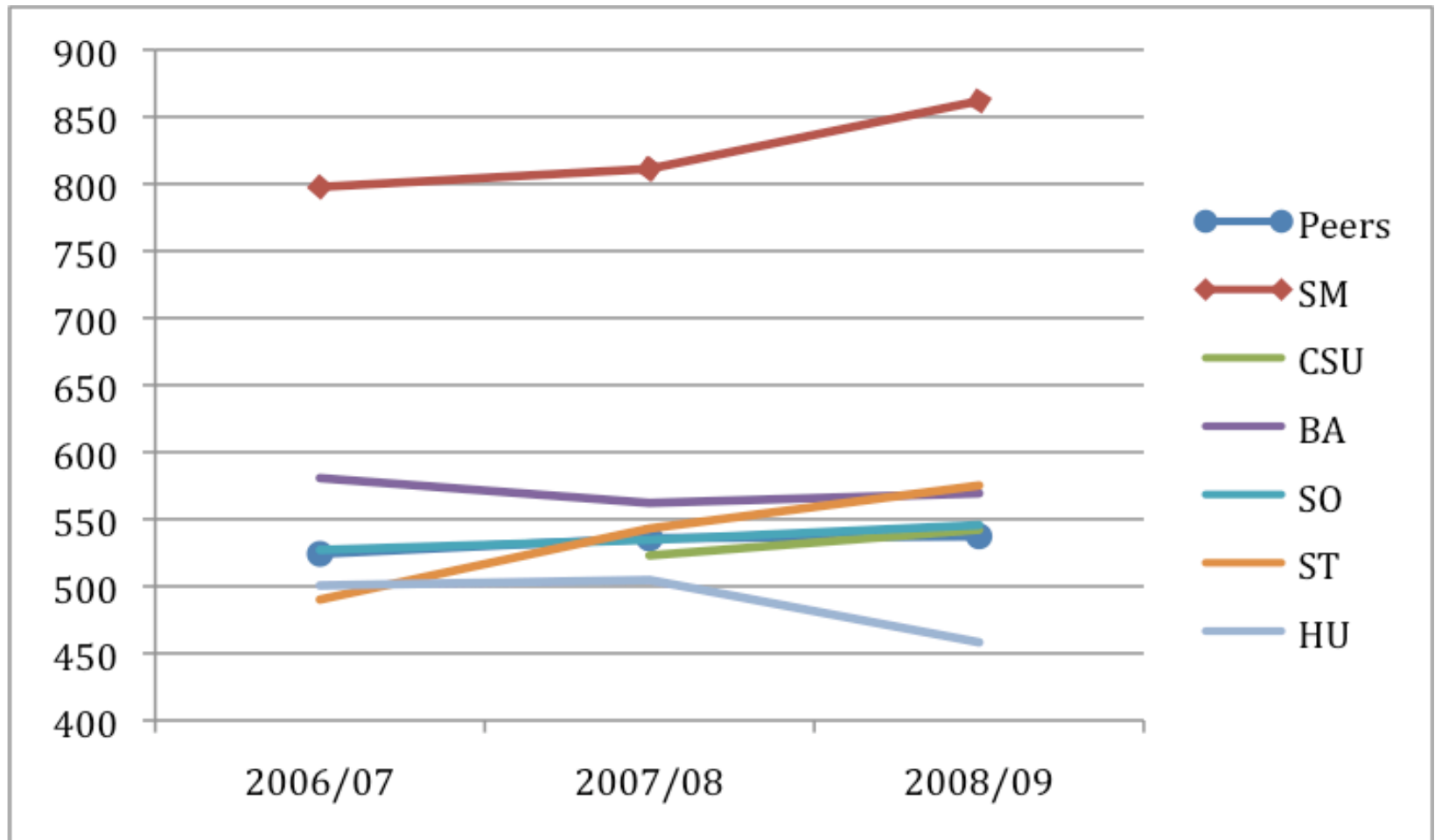
Combined FIRMS 0101 + FIRMS 0407

Expenditures per FTES



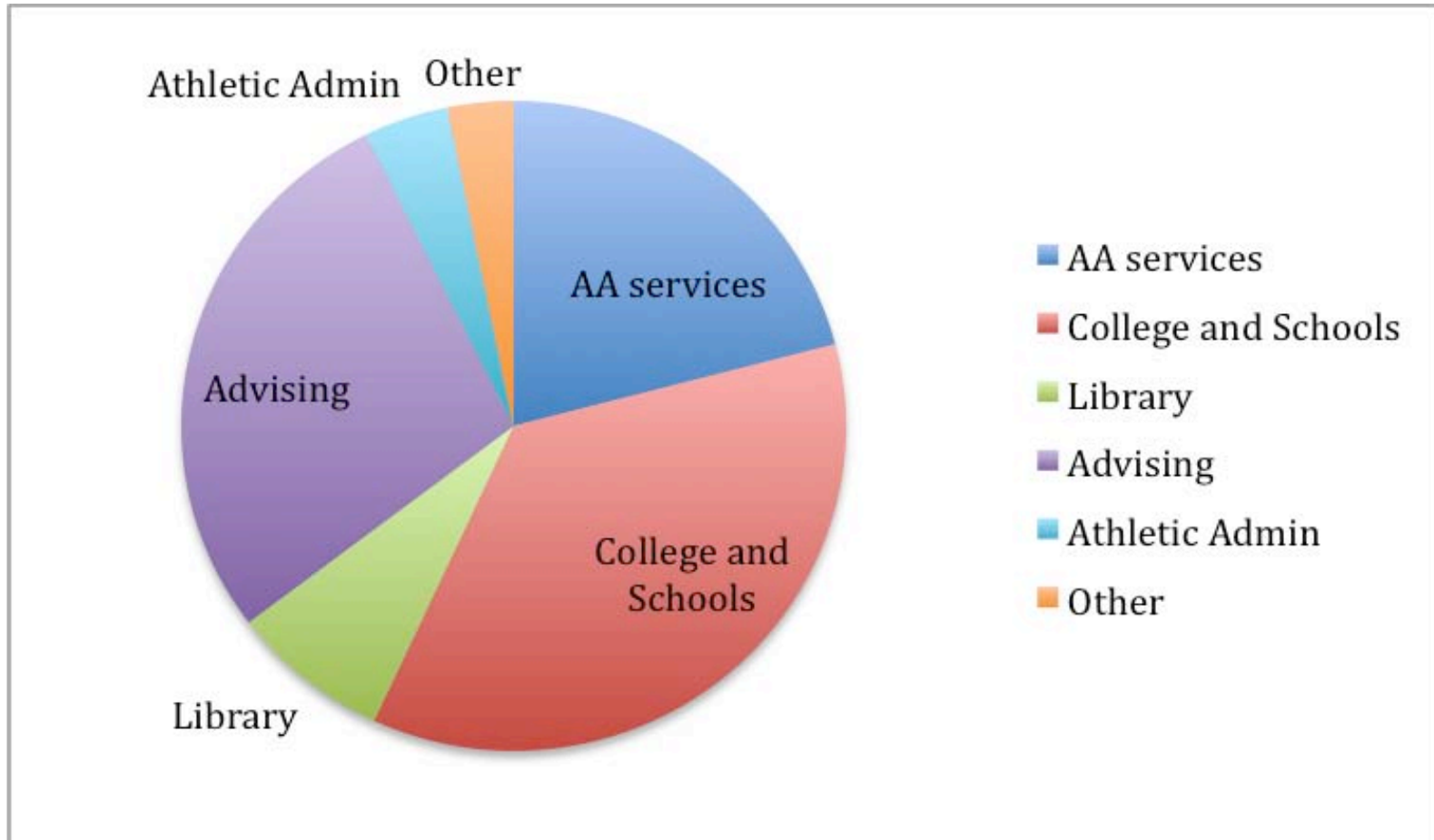
Shortfall: $400 * 7344 = \$2.9 \text{ million}$

Expenditures in Academic Administration (FIRMS 0406) per FTES

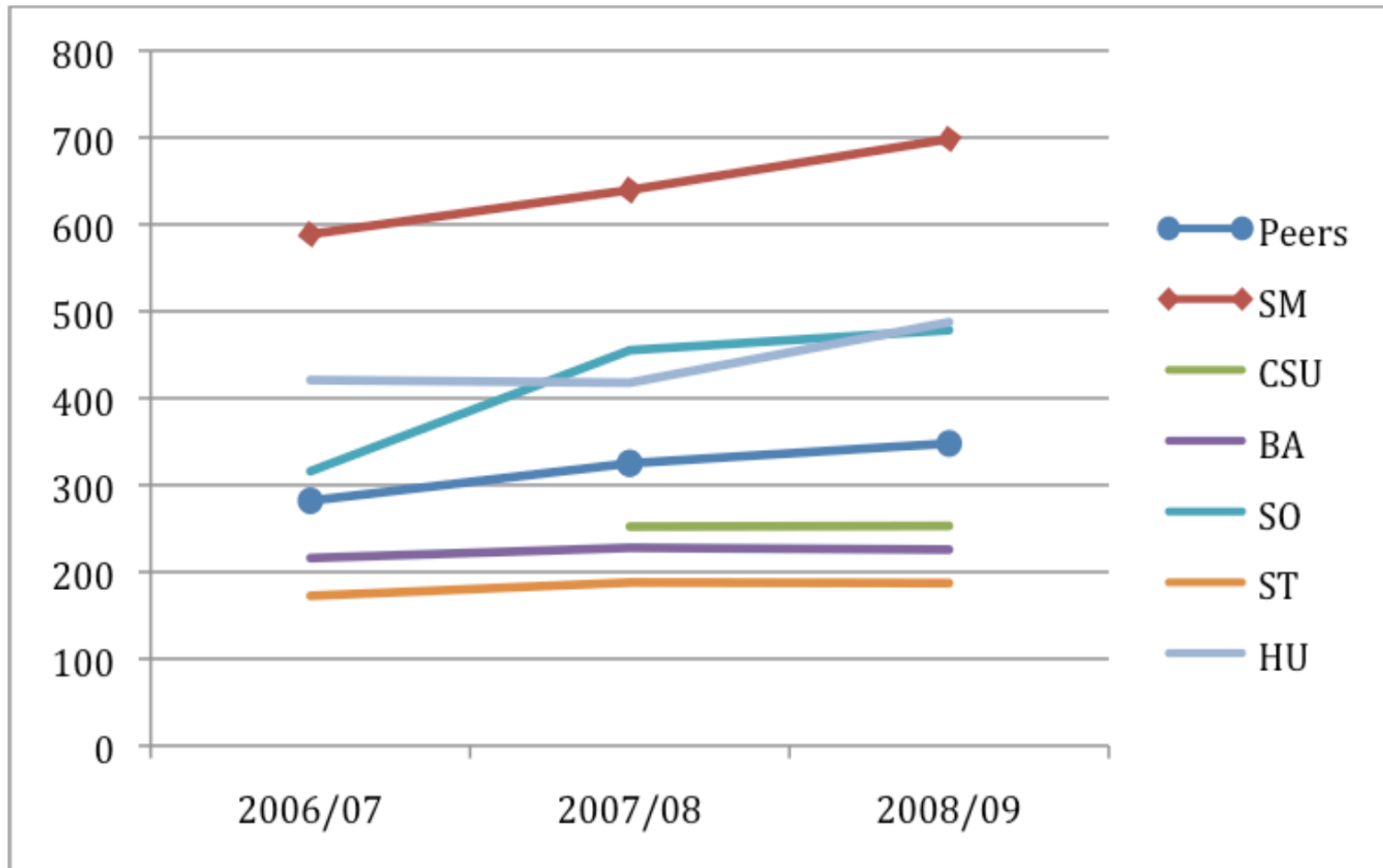


Excess: $326 * 7344 = \$2.4 \text{ million}$

Expenditure in Academic Administration (FIRMS 0406) in 2008-09



Expenditures in General Administration (FIRMS 0606) per FTES



Excess: $350 * 7344 = \$2.6$ million

Recommendations

- We recommend that BLP propose a process for the campus to identify the appropriate balance between instructional spending and spending in administrative and other non-instructional areas
- We recommend that the Academic Senate ask the President to charge UBC to consider FIRMS spending data in its work.
- The task force recommends the Provost and academic deans identify a more predictable method for allocating instructional budgets based on enrollment planning targets.