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Three-Year FIRMS Comparison Study: Final Report

**Data Reconciliation and Analysis
Subcommittee to BLP**

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I. Summary, Findings, and Recommendations

This report looks at spending at Cal State San Marcos and four other comparably-sized campuses of the CSU during the 2006-07, 2007-08, and 2008-09 fiscal years. It is designed to provide perspective on past spending as well as guidance for future spending and to help the campus align spending with its mission, vision, and strategic priorities.

We focus on salary and benefits expenditures since reporting practices are more uniform for these categories. For example, the publicly available expenditure data found on the CSU website and the expenditure data kept by individual campuses agree very closely for salary and benefits expenditures, but diverge in other areas.¹ Our focus on salary and benefits is appropriate for other reasons as well: in the CSU such spending dwarfs other state-supported operating-fund expenditures and in fact drives much of the other expenditure (major capital improvement projects are typically not counted as operating-fund expenditures). Although most of our attention is on salary and benefit expenditures, we provide data on total state-support operating-fund expenditures as well.²

This report divides spending into categories using the Financial Information Record Management System (FIRMS) classifications employed throughout the CSU. This is a classification of spending based on activity rather than organizational classification by unit. As discussed later in the report, this paints a better picture of the range of activities we fund, and makes it much easier to compare spending between campuses. Detailed descriptions of the FIRMS categories are included in Appendix A.

Findings:

- (1) The CSU is committed to using FIRMS categories to report spending to the public, and the FIRMS categories are fairly specific and correspond to nationally recognized categories of spending. Therefore FIRMS is a very useful tool to compare spending patterns from year to year, and from campus to campus, in a way that transcends varying organizational structures.
- (2) However, there is some subjectivity in the FIRMS descriptions, and campuses decide for themselves, based on often brief descriptions of FIRMS categories, how to report its spending in terms of the FIRMS classifications. In fact, not all campuses use all the available classification categories. For example, there are several information technology classifications, and campuses are not required to use all of them, nor are given detailed guidance on how to divide information technology expenses between these categories. As

¹ The divergence is most pronounced in the miscellaneous category. These represent different criteria in what constitutes general fund expenditures and accounting adjustments required to resolve these differences.

² We found that using total spending rather than spending on salaries and benefits did not make a significant difference in our main conclusions.

another example, faculty research and scholarship can be reported in a variety of categories including General Academic Instruction (FIRMS 0101) and Academic Personnel Development (FIRMS 0407), and campuses are only required to report research as research proper (FIRMS 0202) if the research is separately budgeted. Because of the variance inherent in the FIRMS classification system, FIRMS should be used with care and only with an understanding of the FIRMS descriptions. For example, when comparing instructional spending between campuses, we found it best to focus on category 0101 (general academic instruction), and not on the total of all the 0100 (instruction total) since categories such as 0106 (instructional information technology) can mean different things at different campuses.

- (3) We spend significantly less per FTES in the FIRMS category of general academic instruction (FIRMS 0101) compared to our peer institutions and to the CSU as a whole. If we rank the five comparably sized CSUs, our campus ranks last according to the FIRMS data in each of the three years covered by this report.
- (4) We spend significantly more per FTES in the FIRMS categories of academic administration (FIRMS 0406) and nonacademic administration (FIRMS 0606) than our peers.
- (5) There are several other FIRMS categories where spending on our campus diverges significantly from that of other campuses. The most notable example is in several categories of FIRMS 0700s spending (Operation and Maintenance of the Physical Plant) where we spend significantly less than our peers.

Recommendations:

- (1) 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 in light of the strategic priorities of our university and in light of the information provided in this report. We envision that such a process will involve administrators and the University Budget Committee (UBC) as well as BLP and the Academic Senate.
- (2) We recommend that BLP also propose a process for the campus to develop a concrete plan for achieving and maintaining an appropriate balance between instructional and non-instructional spending.
- (3) We recommend that the Academic Senate ask the President to charge UBC to consider FIRMS spending data in its work. We also envision that UBC will be involved in the processes discussed in recommendations 1 and 2.
- (4) Conversations with department chairs and others revealed frustration with the budget allocation process. The task force recommends the Provost and academic deans identify a more predictable method for allocating instructional budgets based on enrollment planning targets. The model could be used by colleges and department chairs to develop preliminary plans for faculty assignments and hiring, and other instructional expenditures, recognizing any calculation would be subject to CSU budget actions and allocations to the campus.

Special Thanks. Our committee has benefited enormously from useful discussions and correspondences with a large number of people. For the present report on FIRMS we would like to especially thank Staci Beavers, Glen Brodowsky, Diana Cumming, Emily Cutrer, George Diehr, Mary Hinchman, Liz Rojas, and Kathleen Watson, all the members of BLP, AALC, and the Executive Committee of the Academic Senate for their assistance and their willingness to meet with members of our committee.

II. Methodology

Classification. Much of the discussion of budget on our campus focuses on divisional, sub divisional, and college budgets. This is natural since it reflects our organizational structure and the way we build budgets. However, measuring spending by unit is not a good way to compare spending between institutions because different campuses organize themselves very differently. A function performed by student affairs in one campus may be performed by academic affairs in another. Because of this, the CSU has implemented a way to account for spending by function called FIRMS (Financial Information Record Management System). This is an adaptation of a classification system developed by the National Association of College and University Business Officers (NACUBO) for its Financial Accounting and Reporting Manual (FARM). FIRMS and the NACUBO-FARM categories can be used to compare spending patterns among campuses across the country without having to perform the formidable task of mapping organizational structures between different campuses. Consequently, we have decided to compare expenditures among CSU campuses using FIRMS data from the Chancellor's Office. The FIRMS categories are described in detail in Appendix A.

Scope. Although it would be interesting to investigate spending in other areas, and this committee would have done so with more time, we limit consideration to expenditures from the critically important operating fund (CSU Fund 485), which accounts for the funds derived from the state general fund appropriation and from student fees. In particular we will not consider lottery money, grant money, extended learning, parking fees, and auxiliaries. As discussed above, our main focus will be on spending in salary and benefits accounts, although we will briefly consider total expenditures in CSU Fund 485.

We will limit ourselves to three fiscal years: 2006-07, 2007-08 and 2008-09. As a rule, we exclude money earmarked for student financial aid (FIRMS 0800s) since this money represents nondiscretionary spending, and functions more as a transfer between the CSU and students rather than CSUSM departmental expenses. We will also not consider spending in FIRMS categories above 0800 thereby excluding transfers, interest on capital related debt, and so-called reimbursed activities.

Budget versus Expenditures. In this report we will look at actual spending, not budgeted spending. Since budgeted spending is really an educated guess on where spending is needed, actual spending can differ significantly. Also, budget practices vary from campus to campus, and so actual spending as reported by FIRMS gives the most accurate comparison between campuses.

Peer Campuses. Our main focus is on campuses of roughly the same size as CSUSM:

- (1) Bakersfield (6948 annual FTES for 2008-09)
- (2) Humboldt (7227 annual FTES for 2008-09)
- (3) San Marcos (7345 annual FTES for 2008-09)
- (4) Stanislaus (7441 annual FTES for 2008-09)
- (5) Sonoma (7964 annual FTES for 2008-09)

There are no other campuses between 5000 and 9000 FTES (Monterey Bay had 4042 FTES, and Dominguez Hills had 9554).

Source of Data. All of the data we use is from the CSU Chancellor's Office or from Accounting Services on our campus. The enrollment figures can be found at the CSU maintained web site www.calstate.edu/budget/enrollment_sufrev/. FIRMS spending data comes from three sources (1) the CSU budget website Source: <http://www.calstate.edu/budget/final-budget-summaries/> , (2) CSU System-wide FIRMS data

supplied upon request to our committee, and (3) San Marcos FIRMS data. The data from source (1) covers all campuses but is limited to 2007-08 and 2008-09. It was the main source for our preliminary report. The data from (2) only covers the five campuses mentioned above but covers 2006-07 in addition to 2007-08 and 2008-09. The data from (3) only covers CSUSM but is much more detailed than the data from the other sources. There is much overlap between the data, and they agree when limited to certain categories of expenditures including salary and benefits, but (1) and (2) have significant differences for miscellaneous expenditures. Source (3) lines up well with source (2) in all categories of spending. We used (1) as our source for Salaries and Benefits for 2007-08 and 2008-09. We used (2) for our source for Salaries and Benefits for 2006-07 and for total expenditures for all three years. We used (3) for fine grained analysis of spending patterns at CSUSM.

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III. Expenditures on Salaries and Benefits

Figures 1 through 3 show the expenditures on salaries and benefits for FY 2006-07, FY 2007-08, FY 2008-09 for the four peer campuses in each of the FIRMS categories, and compare them to the expenditures at CSUSM. These figures are in terms of spending per full-time equivalent student (FTES). The final column multiplies the gap per FTES by the number of FTES at CSUSM. Appendix B shows a modification of this comparison where the comparison is not in terms of per FTES spending, but is based on percent spent in each FIRMS category.

FIGURE 1. Salaries and Benefits Expenditures per FTES. 2006-07.

FIRMS Programs		Actual Expenditures, Salary and Benefits: BA+SO+ST+HU			Actual Expenditures, Salary and Benefits: SM			Excess (shortfall)	
Code	Description	06/07	% of Total	Per FTES	06/07	% of Total	Per FTES	Per FTES	Total
0101	General Academic Instruction	142,330,704	51.16%	5,041.61	28,956,198	43.59%	4,016.00	(1,025.61)	(7,394,819)
0104	Community Education		0.00%	0.00	78,405	0.12%	10.87	10.87	78,405
0105	Preparatory/Remedial Instruction	223,232	0.08%	7.91	78,405	0.12%	10.87	2.97	21,392
0106	Instructional Information Technology	1,460,095	0.52%	51.72	466,469	0.70%	64.70	12.98	93,564
Instruction Total		144,014,031	51.77%	5,101.24	29,579,478	44.53%	4,102.45	(998.79)	(7,201,458)
0201	Institutes and Research Centers	42,806	0.02%	1.52	206,715	0.31%	28.67	27.15	195,783
0202	Individual and Project Research		0.00%		74,535	0.11%	10.34	10.34	74,535
Research Total		42,806	0.02%	1.52	281,250	0.42%	39.01	37.49	270,317
0301	Community Service	956,960	0.34%	33.90	213,637	0.32%	29.63	(4.27)	(30,769)
0303	Public Broadcasting Services	180,289	0.06%	6.39		0.00%	0.00	(6.39)	(46,045)
0304	Public Information Technology	204,783	0.07%	7.25		0.00%	0.00	(7.25)	(52,301)
Public Service Total		1,342,032	0.48%	47.54	213,637	0.32%	29.63	(17.91)	(129,116)
0401	Libraries	9,704,920	3.49%	343.77	2,778,525	4.18%	385.36	41.59	299,905
0402	Museums and Galleries	206,162	0.07%	7.30	50	0.00%	0.01	(7.30)	(52,603)
0403	Educational Media Services	3,026,840	1.09%	107.22	314,678	0.47%	43.64	(63.57)	(458,372)
0405	Ancillary Support	2,714,596	0.98%	96.16	28,161	0.04%	3.91	(92.25)	(665,143)
0406	Academic Administration	14,797,117	5.32%	524.14	5,752,131	8.66%	797.78	273.64	1,972,973
0407	Academic Personnel Development	320,143	0.12%	11.34	1,182,837	1.78%	164.05	152.71	1,101,073
0408	Course and Curriculum Development	34,228	0.01%	1.21	585,388	0.88%	81.19	79.98	576,647
0409	Academic Support Information Technology	4,021,148	1.45%	142.44	1,344,352	2.02%	186.45	44.02	317,358
Academic Support Total		34,825,155	12.52%	1,233.57	11,986,122	18.04%	1,662.38	428.81	3,091,838
0501	Student Services Administration	5,999,928	2.16%	212.53	1,963,905	2.96%	272.38	59.85	431,534
0502	Social and Cultural Development	7,945,287	2.86%	281.44	1,257,782	1.89%	174.44	(106.99)	(771,431)
0503	Counseling and Career Guidance	3,272,941	1.18%	115.93	568,866	0.86%	78.90	(37.04)	(267,037)
0504	Financial Aid Administration	3,458,076	1.24%	122.49	661,073	1.00%	91.69	(30.81)	(222,114)
0507	Student Health Services	5,977,650	2.15%	211.74	456,739	0.69%	63.35	(148.39)	(1,069,942)
0508	Student Services Information Technology	671,743	0.24%	23.79	774,293	1.17%	107.39	83.59	602,731
0509	Student Admissions	3,940,613	1.42%	139.58	1,179,555	1.78%	163.60	24.01	173,129
0510	Student Records	3,601,613	1.29%	127.58	587,759	0.88%	81.52	(46.06)	(332,087)
Student Services Total		34,867,850	12.53%	1,235.08	7,449,973	11.22%	1,033.25	(201.83)	(1,455,216)
0601	Executive Management	10,988,921	3.95%	389.25	2,632,672	3.96%	365.13	(24.12)	(173,879)
0602	Fiscal Operations	10,061,898	3.62%	356.41	1,822,904	2.74%	252.82	(103.59)	(746,888)
0605	Public Relations/Development	2,819,719	1.01%	99.88	695,003	1.05%	96.39	(3.49)	(25,148)
0606	General Administration	7,961,230	2.86%	282.00	4,244,924	6.39%	588.74	306.74	2,211,639
0607	Administrative Information Technology	4,402,003	1.58%	155.93	2,688,850	4.05%	372.92	217.00	1,564,586
Institutional Support Total		36,233,771	13.02%	1,283.47	12,084,353	18.19%	1,676.01	392.54	2,830,310
0701	Physical Plant Administration	3,059,603	1.10%	108.38	793,560	1.19%	110.06	1.68	12,143
0702	Building Maintenance	6,446,881	2.32%	228.36	1,140,428	1.72%	158.17	(70.19)	(506,094)
0703	Custodial Services	4,828,408	1.74%	171.03	319,687	0.48%	44.34	(126.69)	(913,480)
0704	Utilities	1,421,802	0.51%	50.36	718,051	1.08%	99.59	49.23	354,925
0705	Landscape and Grounds Maintenance	3,106,605	1.12%	110.04		0.00%	0.00	(110.04)	(793,422)
0706	Major Repairs and Renovations		0.00%	0.00		0.00%	0.00	0.00	0
0707	Security and Safety	6,124,826	2.20%	216.95	1,664,331	2.51%	230.83	13.88	100,061
0708	Logistical Services	1,886,745	0.68%	66.83	193,091	0.29%	26.78	(40.05)	(288,780)
Operation & Maintenance of Plant Total		26,874,870	9.66%	951.96	4,829,148	7.27%	669.77	(282.19)	(2,034,648)
Grand Total		278,200,515	100.00%	9,854.36	66,423,960	100.00%	9,212.50	(641.86)	(4,627,973)

Full Time Equivalent Students (FTES) BA+HU+SO+ST	28,231
Full Time Equivalent Students (FTES) CSUSM	7,210

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FIGURE 2. Salaries and Benefits Expenditures per FTES. 2007-08.

FIRMS Programs		Actual Expenditures, Salary and Benefits: BA+SO+ST+HU			Actual Expenditures, Salary and Benefits: SM			Excess (shortfall)	
Code	Description	07/08	% of Total	Per FTES	07/08	% of Total	Per FTES	Per FTES	Total
0101	General Academic Instruction	153,840,790	50.31%	5,193.41	33,722,724	44.93%	4,470.61	(722.80)	(5,452,217)
0104	Community Education		0.00%		100,776	0.13%	13.36	13.36	100,776
0105	Preparatory/Remedial Instruction	138,437	0.05%	4.67	97,043	0.13%	12.86	8.19	61,790
0106	Instructional Information Technology	1,639,506	0.54%	55.35	550,553	0.73%	72.99	17.64	133,059
Instruction Total		155,618,733	50.89%	5,253.43	34,471,095	45.92%	4,569.82	(683.61)	(5,156,592)
0201	Institutes and Research Centers	72,384	0.02%	2.44	88,954	0.12%	11.79	9.35	70,522
0202	Individual and Project Research		0.00%		70,641	0.09%	9.36	9.36	70,641
Research Total		72,384	0.02%	2.44	159,595	0.21%	21.16	18.71	141,163
0301	Community Service	1,061,291	0.35%	35.83	173,258	0.23%	22.97	(12.86)	(96,995)
0303	Public Broadcasting Services	189,098	0.06%	6.38		0.00%	0.00	(6.38)	(48,153)
0304	Public Information Technology	253,862	0.08%	8.57		0.00%	0.00	(8.57)	(64,645)
Public Service Total		1,504,252	0.49%	50.78	173,258	0.23%	22.97	(27.81)	(209,793)
0401	Libraries	9,936,393	3.25%	335.44	2,681,760	3.57%	355.52	20.08	151,497
0402	Museums and Galleries	209,318	0.07%	7.07		0.00%	0.00	(7.07)	(53,302)
0403	Educational Media Services	3,143,196	1.03%	106.11	374,812	0.50%	49.69	(56.42)	(425,591)
0405	Ancillary Support	2,748,269	0.90%	92.78	32,795	0.04%	4.35	(88.43)	(667,040)
0406	Academic Administration	15,872,982	5.19%	535.85	6,116,520	8.15%	810.87	275.02	2,074,529
0407	Academic Personnel Development	324,146	0.11%	10.94	1,188,558	1.58%	157.57	146.62	1,106,016
0408	Course and Curriculum Development	29,230	0.01%	0.99	563,227	0.75%	74.67	73.68	555,784
0409	Academic Support Information Technology	4,467,154	1.46%	150.80	1,603,234	2.14%	212.54	61.74	465,691
Academic Support Total		36,730,689	12.01%	1,239.97	12,560,906	16.73%	1,665.20	425.23	3,207,584
0501	Student Services Administration	6,443,206	2.11%	217.51	2,105,523	2.81%	279.13	61.62	464,786
0502	Social and Cultural Development	7,526,225	2.46%	254.07	1,387,403	1.85%	183.93	(70.15)	(529,120)
0503	Counseling and Career Guidance	3,488,380	1.14%	117.76	981,206	1.31%	130.08	12.32	92,904
0504	Financial Aid Administration	3,866,070	1.26%	130.51	732,411	0.98%	97.10	(33.42)	(252,068)
0507	Student Health Services	6,322,196	2.07%	213.43	1,000,947	1.33%	132.70	(80.73)	(608,975)
0508	Student Services Information Technology	692,598	0.23%	23.38	881,818	1.17%	116.90	93.52	705,451
0509	Student Admissions	4,334,638	1.42%	146.33	1,326,540	1.77%	175.86	29.53	222,742
0510	Student Records	3,634,828	1.19%	122.71	568,558	0.76%	75.37	(47.33)	(357,037)
Student Services Total		36,308,141	11.87%	1,225.70	8,984,405	11.97%	1,191.06	(34.64)	(261,318)
0601	Executive Management	12,306,413	4.02%	415.44	2,770,697	3.69%	367.31	(48.13)	(363,082)
0602	Fiscal Operations	11,391,971	3.73%	384.57	1,879,328	2.50%	249.14	(135.43)	(1,021,592)
0605	Public Relations/Development	3,348,690	1.10%	113.05	980,680	1.31%	130.01	16.96	127,950
0606	General Administration	9,623,800	3.15%	324.88	4,824,709	6.43%	639.61	314.73	2,374,047
0607	Administrative Information Technology	7,135,133	2.33%	240.87	3,163,332	4.21%	419.36	178.49	1,346,399
Institutional Support Total		43,806,008	14.33%	1,478.82	13,618,745	18.14%	1,805.43	326.61	2,463,721
0701	Physical Plant Administration	3,766,944	1.23%	127.17	711,383	0.95%	94.31	(32.86)	(247,854)
0702	Building Maintenance	8,282,233	2.71%	279.59	1,023,706	1.36%	135.71	(143.88)	(1,085,332)
0703	Custodial Services	5,735,082	1.88%	193.61	496,054	0.66%	65.76	(127.85)	(964,361)
0704	Utilities	1,528,634	0.50%	51.60	626,620	0.83%	83.07	31.47	237,359
0705	Landscape and Grounds Maintenance	3,715,103	1.21%	125.42		0.00%	0.00	(125.42)	(946,036)
0706	Major Repairs and Renovations	6,537	0.00%	0.22		0.00%	0.00	(0.22)	(1,665)
0707	Security and Safety	6,982,848	2.28%	235.73	2,050,346	2.73%	271.81	36.08	272,192
0708	Logistical Services	1,718,018	0.56%	58.00	186,716	0.25%	24.75	(33.24)	(250,771)
Operation & Maintenance of Plant Total		31,735,400	10.38%	1,071.33	5,094,824	6.79%	675.42	(395.92)	(2,986,468)
Grand Total		305,775,607	100.00%	10,322.48	75,062,829	100.00%	9,951.06	(371.42)	(2,801,704)

Full Time Equivalent Students (FTES) BA+HU+SO+ST	29,622.3
Full Time Equivalent Students (FTES) CSUSM	7,543.20

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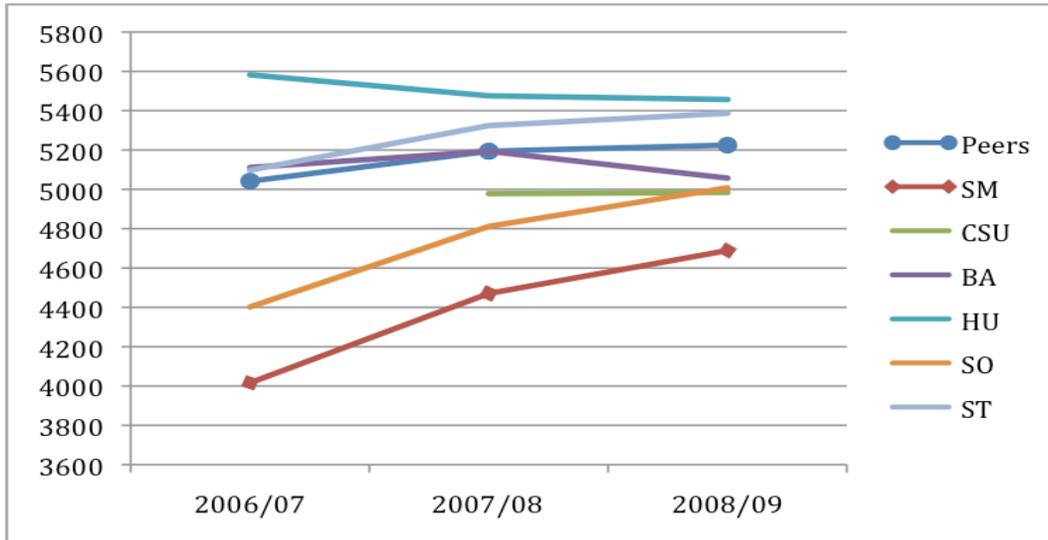
FIGURE 3. Salaries and Benefits Expenditures per FTES. 2008-09.

FIRMS Programs		Actual Expenditures Salary and Benefits: BA + HU + SO + ST			Actual Expenditures Salary and Benefits: San Marcos			Excess (shortfall)	
Code	Description	Expenditures	% of Total	Per FTES	Expenditures	% of Total	Per FTES	Per FTES	Total
0101	General Academic Instruction	154,541,849	49.29%	5,224.72	34,439,328	45.21%	4,688.88	(535.84)	(3,935,681.82)
0104	Community Education				100,056	0.13%	13.62	13.62	100,056.47
0105	Preparatory/Remedial Instruction	168,375	0.05%	5.69	104,846	0.14%	14.27	8.58	63,036.01
0106	Instructional Information Technology	1,570,825	0.50%	53.11	591,924	0.78%	80.59	27.48	201,865.35
Instruction Total		156,281,049	49.84%	5,283.51	35,236,155	46.25%	4,797.36	(486.15)	(3,570,724.00)
0201	Institutes and Research Centers	31,307	0.01%	1.06		0.00%	0.00	(1.06)	(7,773.94)
0202	Individual and Project Research				70,489	0.09%	9.60	9.60	70,488.75
Research Total		31,307	0.01%	1.06	70,489	0.09%	9.60	8.54	62,714.81
0301	Community Service	762,830	0.24%	25.79	164,914	0.22%	22.45	(3.34)	(24,507.82)
0303	Public Broadcasting Services	184,478	0.06%	6.24		0.00%	0.00	(6.24)	(45,808.61)
0304	Public Information Technology	282,802	0.09%	9.56		0.00%	0.00	(9.56)	(70,223.92)
Public Service Total		1,230,110	0.39%	41.59	164,914	0.22%	22.45	(19.13)	(140,540.35)
0401	Libraries	10,079,335	3.21%	340.76	2,671,022	3.51%	363.66	22.90	168,175.59
0402	Museums and Galleries	230,334	0.07%	7.79		0.00%	0.00	(7.79)	(158,195.44)
0403	Educational Media Services	706,917	0.23%	23.90	405,589	0.53%	55.22	31.32	230,051.43
0405	Ancillary Support	2,491,490	0.79%	84.23	22,677	0.03%	3.09	(81.14)	(595,996.83)
0406	Academic Administration	15,892,634	5.07%	537.29	6,347,529	8.33%	864.21	326.91	2,401,154.66
0407	Academic Personnel Development	280,008	0.09%	9.47	1,064,570	1.40%	144.94	135.47	995,040.09
0408	Course and Curriculum Development	32,743	0.01%	1.11	174,092	0.23%	23.70	22.60	165,961.37
0409	Academic Support Information Technology	8,185,317	2.61%	276.73	1,739,270	2.28%	236.80	(39.93)	(293,264.62)
Academic Support Total		37,898,778	12.09%	1,281.27	12,424,749	16.31%	1,691.62	410.34	3,013,926.25
0501	Student Services Administration	8,247,226	2.63%	278.82	2,114,074	2.77%	287.83	9.01	66,166.94
0502	Social and Cultural Development	10,046,895	3.20%	339.66	1,398,442	1.84%	190.40	(149.27)	(1,096,349.66)
0503	Counseling and Career Guidance	2,755,621	0.88%	93.16	900,603	1.18%	122.62	29.45	216,341.92
0504	Financial Aid Administration	3,975,020	1.27%	134.39	697,432	0.92%	94.95	(39.43)	(289,623.88)
0507	Student Health Services	6,418,735	2.05%	217.00	1,085,833	1.43%	147.83	(69.17)	(508,033.22)
0508	Student Services Information Technology	481,183	0.15%	16.27	928,031	1.22%	126.35	110.08	808,546.59
0509	Student Admissions	4,257,739	1.36%	143.94	1,284,368	1.69%	174.87	30.92	227,108.62
0510	Student Records	4,238,867	1.35%	143.31	690,450	0.91%	94.00	(49.30)	(362,122.97)
Student Services Total		40,421,287	12.89%	1,366.55	9,099,233	11.94%	1,238.85	(127.70)	(937,965.66)
0601	Executive Management	12,301,082	3.92%	415.87	2,367,904	3.11%	322.39	(93.48)	(686,635.17)
0602	Fiscal Operations	11,793,847	3.76%	398.72	2,003,063	2.63%	272.71	(126.01)	(925,522.37)
0605	Public Relations/Development	3,622,209	1.16%	122.46	1,395,476	1.83%	189.99	67.53	496,028.67
0606	General Administration	10,294,503	3.28%	348.03	5,129,137	6.73%	698.33	350.29	2,572,860.50
0607	Administrative Information Technology	7,319,643	2.33%	247.46	3,251,309	4.27%	442.66	195.20	1,433,733.79
Institutional Support Total		45,331,285	14.46%	1,532.55	14,146,889	18.57%	1,926.08	393.53	2,890,465.43
0701	Physical Plant Administration	4,787,582	1.53%	161.86	620,218	0.81%	84.44	(77.42)	(568,608.68)
0702	Building Maintenance	7,627,649	2.43%	257.87	1,180,562	1.55%	160.73	(97.14)	(713,494.99)
0703	Custodial Services	5,810,443	1.85%	196.44	492,557	0.65%	67.06	(129.38)	(950,260.94)
0704	Utilities	1,599,150	0.51%	54.06	611,391	0.80%	83.24	29.18	214,298.89
0705	Landscape and Grounds Maintenance	3,912,323	1.25%	132.27		0.00%	0.00	(132.27)	(971,487.14)
0707	Security and Safety	7,013,148	2.24%	237.10	1,950,292	2.56%	265.53	28.43	208,824.38
0708	Logistical Services	1,623,286	0.52%	54.88	186,116	0.24%	25.34	(29.54)	(216,969.82)
Operation & Maintenance of Plant Total		32,373,580	10.32%	1,094.48	5,041,137	6.62%	686.35	(408.13)	(2,997,698.29)
Grand Total		313,567,396	100.00%	10,801.01	76,183,567	100.00%	10,372.31	(228.71)	(1,679,821.81)

Full Time Equivalent Students (FTES) BA+HU+SO+ST	29,579.0
Full Time Equivalent Students (FTES) CSUSM	7,344.9

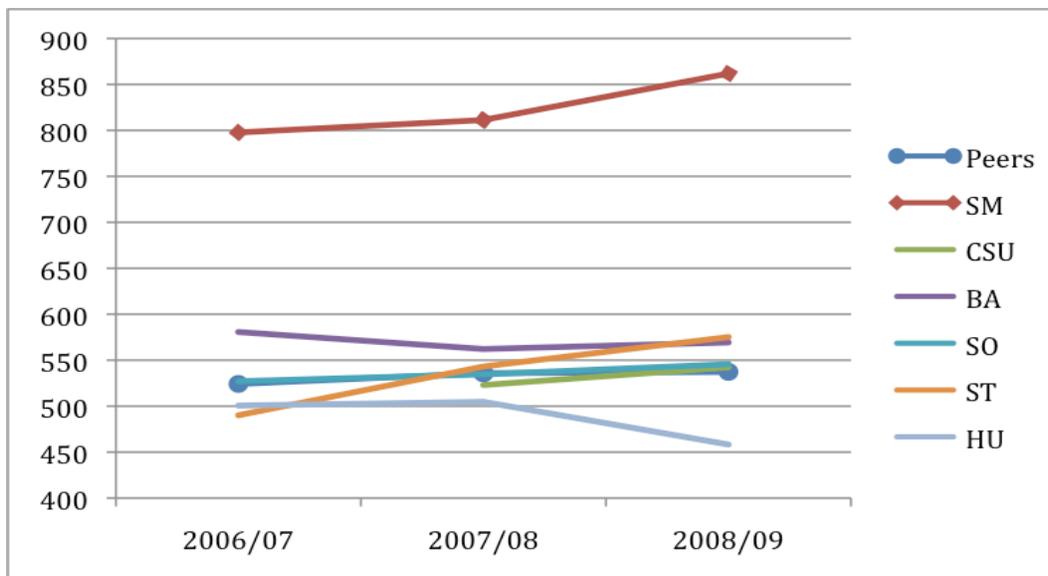
The above charts show a large, but declining gap in spending per FTES for instruction (FIRMS 0101) between CSUSM and the four peer institutions. The following shows the trend on a campus by campus basis (together with the trend for the peer campuses as a whole and, for 2007-08 and 2008-09 only, the CSU as a whole).

FIGURE 4. Expenditures in Instruction (FIRMS 0101) per FTES (Salaries and Benefits).



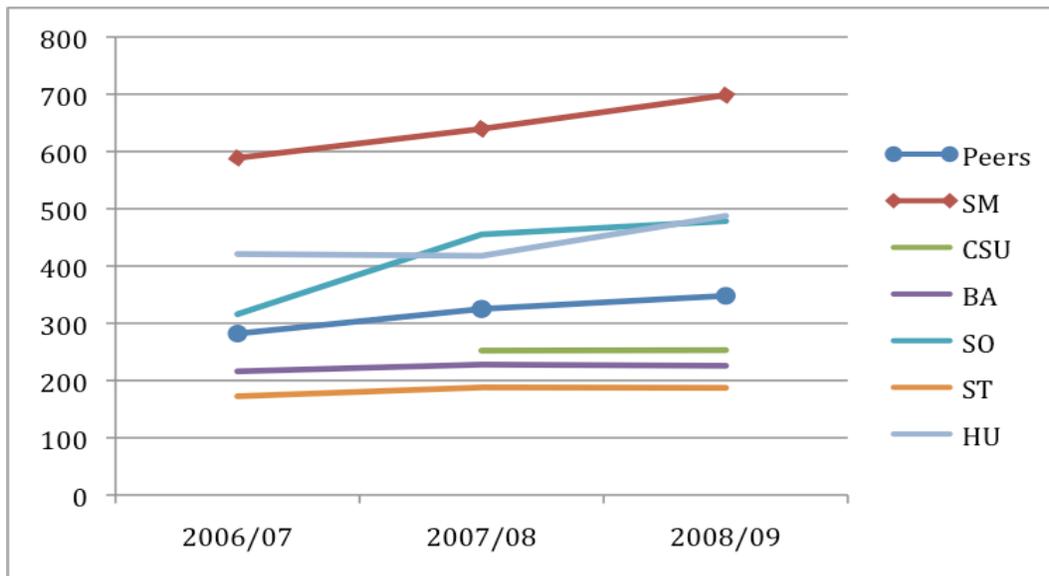
The two largest categories where CSUSM expenditures exceeds the peer campuses are the two administrative categories. These are FIRMS 0406 (Academic Administration) and FIRMS 0606 (General Administration). The trends for these categories are given below.

FIGURE 5. Expenditures in Academic Administration (FIRMS 0406) per FTES (Salaries and Benefits).



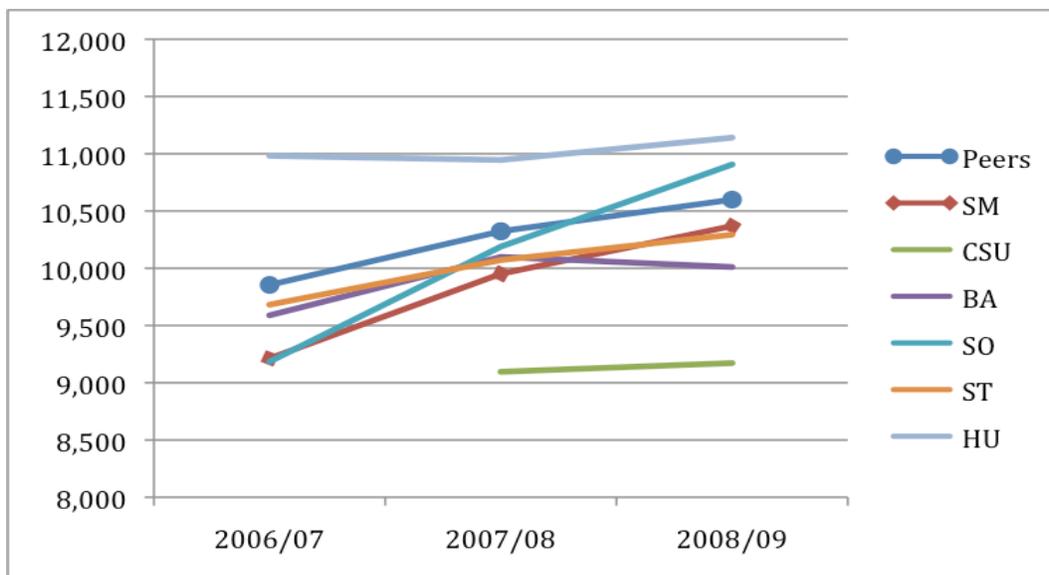
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FIGURE 6. Expenditures in General Administration (FIRMS 0606) per FTES (Salaries and Benefits).



The following shows the total expenditures, in all the standard FIRMS categories (0100s to 0700s), for salaries and benefits per FTES. It shows that CSUSM is relatively low in this category, especially at the start of this period. Note that the peer campuses, which are among the smaller CSUs, spend significantly more per FTES than the CSU as a whole.

FIGURE 7. Combined total per FTES (Salaries and Benefits).



We end this section with detailed information on FIRMS expenditures for salaries and benefits for the five campuses under consideration.

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FIGURE 8. Salary and Benefits Expenditures FY 2006-07: Five Campuses.

Category	Sub Category	Description	Bakersfield 6,006			Humboldt 7,030			Sonoma 7,312			Stanislaus 7,083			San Marcos 7,210			
			Salary/ Benefits	% of Total	Per FTEs	Salary/ Benefits	% of Total	Per FTEs	Salary/ Benefits	% of Total	Per FTEs	Salary/ Benefits	% of Total	Per FTEs	Salary/ Benefits	% of Total	Per FTEs	
0100	0101	General Academic Instruction	34,785,261	53.30%	5,111.20	39,245,025	50.83%	5,582.59	32,190,603	47.93%	4,402.19	36,109,815	52.65%	5,097.95	28,956,198	43.59%	4,016.00	
	0104	Community Education	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	78,405	0.12%	10.87		
	0105	Preparatory/Remedial Instruction	96,746	0.15%	14.22	0	0.00%	0.00	126,488	0.19%	17.30	0	0.00%	0	0.00%	10.87		
	0106	Instructional Information Technology	0	0.00%	0.00	310,966	0.40%	44.23	564,536	0.84%	77.20	584,592	0.85%	82.53	466,469	0.70%	64.70	
	0100 Total		34,882,007	53.45%	5,125.41	39,555,990	51.24%	5,628.82	32,881,625	48.96%	4,496.69	36,694,408	53.51%	5,180.48	29,579,478	44.53%	4,102.45	
0200	0201	Institutes and Research Center	43,627	0.07%	6.41	0	0.00%	0.00	0	0.00%	0.00	-820	0.00%	-0.12	206,715	0.31%	28.67	
	0202	Individual and Project Research	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	
0200 Total		43,627	0.07%	6.41	0	0.00%	0.00	0	0.00%	0.00	-820	0.00%	-0.12	206,715	0.32%	29.63		
0300	0301	Community Service	61,141	0.09%	8.98	0	0.00%	0.00	896,957	1.34%	122.66	-1,138	0.00%	-0.16	74,535	0.11%	10.34	
	0302	Public Broadcasting Services	0	0.00%	0.00	180,289	0.23%	25.65	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	
	0303	Public Information Technology	0	0.00%	0.00	0	0.00%	0.00	204,733	0.30%	28.00	0	0.00%	0.00	0	0.00%	0.00	
	0304	Academic Support Information Technology	61,141	0.09%	8.98	180,289	0.23%	25.65	1,101,740	1.64%	150.67	-1,138	0.00%	-0.16	213,637	0.32%	29.63	
0300 Total		1,326,066	2.95%	283.01	2,868,677	3.72%	408.07	2,802,650	4.12%	383.27	2,107,528	3.07%	297.54	2,778,525	4.18%	385.36		
0400	0401	Literaries	0	0.00%	0.00	153,947	0.20%	21.90	52,215	0.08%	7.14	0	0.00%	0.00	50	0.00%	0.01	
	0402	Museums and Galleries	2,473,270	3.79%	363.41	363,364	0.47%	51.69	0	0.00%	0.00	190,207	0.28%	26.85	314,678	0.47%	43.64	
	0403	Educational Media Services	0	0.00%	0.00	1,484,425	1.92%	211.16	0	0.00%	0.00	1,230,171	1.79%	173.67	28,161	0.04%	3.91	
	0405	Academic Administration	3,351,853	6.06%	580.67	3,519,280	4.56%	500.62	3,854,475	5.74%	527.11	3,471,509	5.06%	490.10	5,752,131	8.66%	797.78	
	0406	Academic Personnel Development	196,757	0.30%	28.91	20,692	0.03%	2.94	-332	0.00%	-0.05	103,027	0.15%	14.55	1,182,837	1.78%	164.05	
	0407	Course and Curriculum Development	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	
	0408	Academic Support Information Technology	435,445	0.67%	63.98	1,910,677	2.48%	271.83	1,010,300	1.50%	138.16	664,436	0.97%	93.80	1,344,352	2.02%	186.45	
	0409	Student Admissions	8,983,980	13.77%	1,319.98	10,321,353	13.37%	1,468.21	7,719,307	11.49%	1,055.65	7,801,104	11.38%	1,101.35	11,986,122	18.04%	1,662.38	
0400 Total		13,325,716	20.31%	1,947.79	16,256,157	21.11%	2,313.32	16,655,292	24.88%	2,277.74	13,982,764	20.2%	1,952.22	19,653,905	29.6%	2,723.38		
0500	0501	Student Services Administration	3,034,944	4.65%	445.94	2,725,198	3.53%	387.66	6,655,271	9.8%	89.61	1,529,874	2.23%	215.99	1,257,782	1.89%	174.44	
	0503	Counseling and Career Guidance	825,067	1.26%	121.23	968,161	1.25%	137.72	635,598	0.95%	86.92	844,115	1.23%	119.47	568,866	0.86%	78.90	
	0504	Financial Aid Administration	840,534	1.29%	123.50	1,023,707	1.33%	145.62	924,605	1.38%	126.44	669,230	0.98%	94.48	661,073	1.00%	91.69	
	0507	Student Health Services	1,532,736	2.35%	225.21	1,704,999	2.21%	242.54	1,435,675	2.14%	196.33	1,304,241	1.90%	184.13	456,739	0.69%	63.35	
	0508	Student Services Information Technology	0	0.00%	0.00	136,637	0.18%	19.44	119,802	0.18%	16.38	415,304	0.61%	58.63	774,293	1.17%	107.39	
	0509	Student Admissions	480,815	0.74%	70.65	969,600	1.25%	137.07	1,223,487	1.90%	174.11	1,223,011	1.78%	172.66	1,179,555	1.78%	163.60	
	0510	Student Records	480,814	0.74%	70.65	1,146,750	1.49%	163.12	762,552	1.14%	104.28	1,211,497	1.77%	171.04	587,759	0.88%	81.52	
	0500 Total		8,520,615	13.06%	1,251.98	10,295,210	13.34%	1,464.49	7,471,981	11.13%	1,021.82	8,580,034	12.51%	1,211.32	7,449,973	11.22%	1,033.25	
	0600	0601	Executive Management	2,620,176	4.02%	385.00	2,783,926	3.61%	396.01	2,944,789	4.38%	402.71	2,640,030	3.85%	372.72	2,632,672	3.96%	365.13
		0602	Fiscal Operations	2,468,568	3.78%	362.72	2,561,035	2.93%	321.63	3,273,890	4.87%	447.72	2,058,404	3.00%	290.60	1,822,904	2.74%	252.82
0605		Public Relations/Development	329,618	0.51%	48.44	838,538	1.09%	119.28	622,887	0.93%	85.11	1,029,116	1.50%	145.29	695,003	1.05%	96.39	
0606		General Administration	1,470,241	2.25%	216.03	2,959,252	3.83%	420.95	2,309,889	3.44%	315.89	1,221,849	1.78%	172.50	4,244,924	6.39%	588.74	
0607		Administrative Information Technology	653,169	1.00%	95.97	742,368	0.96%	105.60	1,165,402	1.73%	159.35	1,841,264	2.68%	259.95	2,688,850	4.05%	372.92	
0600 Total			7,541,832	11.65%	1,108.16	9,585,118	12.42%	1,363.48	10,316,158	15.36%	1,410.78	8,790,664	12.82%	1,241.06	12,988,353	18.19%	1,676.01	
0700		0701	Physical Plant Administration	500,520	0.77%	73.54	1,015,843	1.32%	144.50	562,566	0.84%	76.89	980,974	1.43%	138.49	793,560	1.19%	110.06
		0702	Building Maintenance	1,029,228	1.58%	151.23	1,238,451	1.60%	176.17	2,833,489	4.20%	386.12	1,355,713	1.98%	191.40	1,140,428	1.72%	158.17
		0703	Custodial Services	651,663	1.00%	95.75	1,524,173	1.97%	216.81	1,466,986	2.18%	200.62	1,185,587	1.73%	167.38	319,687	0.48%	44.34
		0704	Utilities	427,412	0.65%	62.80	551,239	0.71%	78.41	0	0.00%	0.00	443,150	0.65%	62.56	718,051	1.08%	99.59
	0705	Landscape and Grounds Maintenance	858,212	1.32%	126.10	621,906	0.81%	89.21	928,295	1.38%	126.95	692,993	1.01%	97.84	1,664,331	2.51%	230.83	
	0706	Major Repairs and Renovations	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	
	0707	Security and Safety	1,519,449	2.33%	223.26	1,471,890	1.91%	209.38	1,555,007	2.32%	212.65	1,578,480	2.30%	222.55	1,593,031	2.31%	230.83	
0700 Total		5,226,887	8.01%	768.02	7,264,928	9.41%	1,038.43	7,668,510	11.42%	1,048.70	6,714,546	9.79%	947.95	7,263,148	10.80%	921.50		
Grand Total		65,259,509	100.00%	9,588.95	77,202,887	100.00%	10,892.07	67,159,321	100.00%	9,184.31	68,578,797	100.00%	9,681.89	66,423,960	100.00%	9,212.50		

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FIGURE 9. Salary and Benefits Expenditures FY 2007-08: Five Campuses.

Category	Sub Category	Description	Bakersfield			Humboldt			Sonoma			Stanislaus			San Marcos		
			Salary/ Benefits	% of Total	Per FTE	Salary/ Benefits	% of Total	Per FTE	Salary/ Benefits	% of Total	Per FTE	Salary/ Benefits	% of Total	Per FTE	Salary/ Benefits	% of Total	Per FTE
Campus																	
FTES																	
			6,892			7,252			7,926			7,552			7,543		
0100	0101	General Academic Instruction	35,792,834	51.43%	5,193.16	39,711,031	50.03%	5,475.65	38,128,390	47.22%	4,810.67	40,208,535	52.86%	5,324.29	33,722,724	44.93%	4,470.61
	0104	Community Education	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	100,776	1.33%	13.36
	0105	Preparatory/Remedial Instruction	2,754	0.00%	0.40	0	0.00%	0.00	135,683	0.17%	17.12	0	0.00%	0.00	97,043	0.13%	12.86
	0106	Instructional Information Technology	0	0.00%	0.00	211,754	0.27%	29.20	686,269	0.85%	86.59	741,483	0.97%	98.18	550,553	0.73%	72.99
0100 Total			35,795,589	51.44%	5,193.56	39,922,785	50.29%	5,504.84	38,950,342	48.24%	4,914.37	40,950,018	53.84%	5,422.48	34,471,095	45.92%	4,569.82
0200	0201	Institutes and Research Center	72,384	0.10%	10.50	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	88,954	0.12%	11.79
	0202	Individual and Project Research	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	70,641	0.09%	9.36
0200 Total			72,384	0.10%	10.50	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	159,595	0.21%	21.16
0300	0301	Community Service	60,367	0.09%	8.76	0	0.00%	0.00	1,000,924	1.24%	126.29	0	0.00%	0.00	173,258	0.23%	22.97
	0303	Public Broadcasting Services	0	0.00%	0.00	189,098	0.24%	26.07	253,862	0.31%	32.03	0	0.00%	0.00	0	0.00%	0.00
	0304	Public Information Technology	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00
0300 Total			60,367	0.09%	8.76	189,098	0.24%	26.07	1,254,786	1.55%	158.32	0	0.00%	0.00	173,258	0.23%	22.97
0400	0401	Libraries	1,992,007	2.86%	289.02	2,786,249	3.51%	384.19	2,834,615	3.51%	357.64	2,323,522	3.05%	307.67	2,681,760	3.57%	355.52
	0402	Museums and Galleries	0	0.00%	0.00	153,740	0.19%	21.20	55,578	0.07%	7.01	0	0.00%	0.00	0	0.00%	0.00
	0403	Educational Media Services	2,540,610	3.65%	368.62	596,337	0.75%	82.23	0	0.00%	0.00	6,248	0.01%	0.83	374,812	0.50%	49.69
	0405	Auxiliary Support	0	0.00%	0.00	1,493,911	1.88%	205.99	0	0.00%	0.00	1,254,358	1.65%	166.10	32,795	0.04%	4.35
	0406	Academic Administration	3,873,872	5.57%	562.05	3,660,417	4.61%	504.72	4,237,204	5.25%	534.61	4,101,489	5.39%	543.11	6,116,520	8.15%	810.87
	0407	Academic Personnel Development	96,677	0.14%	14.03	7,183	0.01%	0.99	79,240	0.10%	10.00	141,045	0.19%	18.68	1,188,558	1.58%	157.57
	0408	Course and Curriculum Development	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	29,230	0.04%	3.87	563,227	0.75%	74.67
	0409	Academic Support Information Technology	481,655	0.69%	69.88	1,296,832	1.65%	174.76	1,278,302	1.58%	161.28	910,365	1.20%	120.55	1,603,234	2.14%	212.54
0400 Total			8,984,822	12.91%	1,303.60	10,494,669	13.22%	1,447.08	8,484,940	10.51%	1,070.55	8,766,258	11.53%	1,160.80	12,560,906	16.23%	1,665.20
0500	0501	Student Services Administration	1,836,738	2.64%	266.49	1,459,441	1.84%	201.24	1,895,946	2.35%	239.21	1,251,082	1.64%	165.66	2,105,523	2.81%	279.13
	0502	Social and Cultural Development	922,494	1.33%	131.20	922,494	1.16%	127.20	730,600	0.90%	92.18	1,863,688	2.45%	246.78	1,387,403	1.85%	183.93
	0503	Counseling and Career Guidance	961,239	1.38%	139.47	966,959	1.22%	133.33	642,075	0.80%	81.01	918,106	1.21%	121.57	981,206	1.31%	130.08
	0504	Financial Aid Administration	1,007,844	1.45%	146.18	1,142,230	1.44%	157.50	994,146	1.22%	124.17	732,150	0.96%	96.95	732,411	0.98%	97.10
	0507	Student Health Services	1,523,358	2.19%	221.02	1,885,695	2.38%	260.01	1,578,405	1.95%	199.15	1,334,739	1.75%	176.74	1,000,947	1.33%	132.70
	0508	Student Services Information Technology	0	0.00%	0.00	141,257	0.18%	19.48	152,821	0.19%	19.18	399,320	0.53%	52.88	881,818	1.17%	116.90
	0509	Student Admissions	399,713	0.57%	57.99	1,123,815	1.42%	154.96	1,414,667	1.75%	178.49	1,396,443	1.84%	184.91	1,326,540	1.77%	175.86
	0510	Student Records	399,712	0.57%	57.99	1,236,124	1.56%	170.45	794,721	0.98%	100.27	1,204,271	1.58%	159.47	568,558	0.76%	75.37
0500 Total			10,137,247	14.57%	1,470.88	8,878,015	11.38%	1,224.17	8,192,581	10.15%	1,033.66	9,098,798	11.96%	1,204.97	8,984,405	11.97%	1,191.06
0600	0601	Executive Management	2,926,127	4.20%	424.55	3,173,664	4.00%	437.61	3,328,757	4.12%	419.99	2,877,865	3.78%	381.08	2,770,697	3.69%	367.31
	0602	Public Operations	2,682,858	3.88%	389.25	2,487,871	3.13%	344.05	4,144,624	5.13%	522.93	2,076,618	2.73%	274.98	1,879,328	2.50%	249.14
	0605	Public Relations/Development	466,127	0.67%	67.63	990,121	1.25%	136.53	679,490	0.84%	85.73	1,212,953	1.59%	160.62	980,680	1.31%	130.01
	0606	General Administration	1,567,112	2.25%	227.46	3,029,814	3.82%	417.77	3,606,937	4.47%	455.09	1,419,337	1.87%	187.94	4,824,709	6.33%	639.61
	0607	Administrative Information Technology	959,543	1.38%	139.28	2,055,197	2.59%	283.39	1,575,555	1.95%	198.79	2,544,438	3.35%	336.93	3,163,333	4.21%	419.36
0600 Total			8,602,768	12.38%	1,248.17	11,736,666	14.29%	1,618.34	13,335,365	16.55%	1,682.53	10,131,211	13.32%	1,341.54	13,618,745	18.14%	1,805.43
0700	0701	Physical Plant Administration	775,802	1.11%	112.56	935,306	1.18%	128.97	1,083,134	1.34%	136.66	972,702	1.28%	128.80	711,383	0.95%	94.31
	0702	Building Maintenance	1,126,711	1.62%	163.47	1,708,228	2.15%	235.54	3,749,074	4.64%	473.02	1,698,221	2.23%	224.87	1,023,706	1.36%	135.71
	0703	Custodial Services	723,638	1.04%	104.99	1,880,987	2.37%	259.36	1,882,997	2.33%	237.58	1,247,460	1.64%	165.18	496,054	0.66%	65.76
	0704	Utilities	448,568	0.64%	65.08	562,810	0.71%	77.60	0	0.00%	0.00	517,256	0.68%	68.49	626,620	0.83%	83.07
	0705	Landscaping and Ground Maintenance	925,517	1.33%	134.28	781,570	0.98%	107.77	1,213,867	1.50%	153.15	794,150	1.04%	105.16	0	0.00%	0.00
	0706	Major Repairs and Renovations	6,537	0.01%	0.95	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00
	0707	Security and Safety	1,713,863	2.46%	248.66	1,636,069	2.06%	225.59	1,988,301	2.46%	250.86	1,644,616	2.16%	217.78	2,050,346	2.73%	271.81
	0708	Logistical Services	218,832	0.31%	31.75	654,107	0.82%	90.19	606,959	0.75%	76.58	238,121	0.31%	31.53	186,716	0.25%	24.75
0700 Total			69,593,143	83.5%	861.75	83,590,077	102.8%	1,125.03	102,542,343	130.0%	1,327.86	73,113,526	93.3%	941.82	5,094,824	6.9%	675.42
Grand Total			69,593,143	100.00%	10,097.23	79,380,311	100.00%	10,945.54	80,742,343	100.00%	10,187.28	76,059,811	100.00%	10,071.61	75,062,829	100.00%	9,951.06

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FIGURE 10. Salary and Benefits Expenditures FY 2008-09: Five Campuses.

Category	Sub Category	Description	Bakersfield			Humboldt			Sonoma			Stanislaus			San Marcos		
			Salary/ Benefits	% of Total	Per FTE	Salary/ Benefits	% of Total	Per FTE	Salary/ Benefits	% of Total	Per FTE	Salary/ Benefits	% of Total	Per FTE	Salary/ Benefits	% of Total	Per FTE
0100	0101	General Academic Instruction	35,137,178	50.52%	5,057,709	39,436,025	48.98%	5,457,066	39,882,280	45.89%	5,008,011	40,086,366	52.34%	5,387,52	34,439,328	45.21%	4,688,88
	0104	Community Education	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	104,846	0.14%	14.27
	0105	Preparatory/Remedial Instruction	0	0.00%	0.00	440,203	0.56%	62.16	168,375	0.19%	21.14	0	0.00%	0.00	0	0.00%	0.00
	0106	Instructional Information Technology	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	6,171	0.01%	0.83	591,924	0.78%	80.59
	0100 Total		35,137,178	50.52%	5,057,709	39,882,227	49.54%	5,519.22	41,165,407	47.37%	5,169.22	40,092,537	52.34%	5,388.35	35,239,155	46.25%	4,797.36
	0200	0201	Institutes and Research Center	31,307	0.05%	4.51	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	0	0.00%
0200	0202	Individual and Project Research	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	70,489	0.09%	9.60
0200 Total		31,307	0.05%	4.51	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	70,489	0.09%	9.60	
0300	0301	Community Service	28,200	0.04%	4.06	0	0.00%	0.00	734,630	0.85%	92.25	0	0.00%	0.00	159,414	0.22%	22.45
	0303	Public Broadcasting Services	0	0.00%	0.00	184,478	0.23%	25.53	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00
	0304	Public Information Technology	0	0.00%	0.00	0	0.00%	0.00	282,802	0.33%	35.51	0	0.00%	0.00	0	0.00%	0.00
	0300 Total		28,200	0.04%	4.06	184,478	0.23%	25.53	1,017,432	1.17%	127.76	0	0.00%	0.00	159,414	0.22%	22.45
0400	0401	Libraries	2,001,324	2.88%	288.04	2,760,926	3.43%	382.05	2,997,592	3.45%	376.41	2,319,492	3.03%	311.73	2,671,022	3.51%	363.66
	0402	Museums and Galleries	0	0.00%	0.00	174,762	0.22%	24.18	55,573	0.06%	6.98	0	0.00%	0.00	0	0.00%	0.00
	0403	Educational Media Services	386,844	0.56%	55.68	320,072	0.40%	44.29	0	0.00%	0.00	0	0.00%	0.00	405,589	0.53%	55.22
	0405	Auxiliary Support	0	0.00%	0.00	1,395,798	1.73%	193.15	0	0.00%	0.00	1,095,692	1.43%	147.26	22,677	0.03%	3.09
	0406	Academic Administration	3,955,746	5.69%	569.33	3,311,636	4.11%	458.26	4,345,628	5.00%	545.68	4,279,623	5.59%	575.17	6,347,529	8.33%	864.21
	0407	Academic Personnel Development	58,030	0.08%	8.35	27,121	0.03%	3.75	108,344	0.12%	13.60	86,513	0.11%	11.63	1,064,570	1.40%	144.94
0408	Course and Curriculum Development	0	0.00%	0.00	0	0.00%	0.00	0	0.00%	0.00	32,743	0.04%	4.40	174,092	0.23%	23.70	
0409	Academic Support Information Technology	2,327,227	3.35%	334.94	2,230,152	2.77%	306.60	1,668,193	1.93%	209.47	1,959,745	2.56%	265.39	1,739,270	2.28%	236.80	
0400 Total		8,729,171	12.55%	1,256.34	10,220,467	12.69%	1,414.28	9,175,330	10.56%	1,182.14	9,773,809	12.76%	1,313.58	12,424,429	16.31%	1,691.62	
0500	0501	Student Services Administration	1,914,269	2.73%	275.51	1,372,554	1.70%	189.93	2,248,184	2.59%	282.30	2,712,219	3.54%	364.52	2,114,074	2.77%	287.83
	0502	Social and Cultural Development	4,614,235	6.63%	664.10	958,610	1.19%	132.65	2,472,154	2.84%	310.43	2,001,895	2.61%	269.05	1,990,442	1.84%	190.40
	0503	Counseling and Career Guidance	975,616	1.40%	140.41	1,078,998	1.34%	149.31	699,965	0.81%	87.89	1,042	0.00%	0.14	900,603	1.18%	127.62
	0504	Financial Aid Administration	990,537	1.42%	142.56	1,159,679	1.44%	160.47	905,429	1.15%	125.00	829,374	1.08%	111.47	697,432	0.92%	94.95
	0507	Student Health Services	1,485,684	2.14%	213.83	1,945,151	2.42%	268.17	1,615,949	1.88%	202.84	1,372,551	1.79%	184.47	1,085,633	1.43%	147.83
	0508	Student Services Information Technology	175,420	0.25%	25.25	134,256	0.17%	18.58	170,493	0.20%	21.41	1,014	0.00%	0.14	928,031	1.22%	126.35
	0509	Student Admissions	477,854	0.69%	68.77	1,214,559	1.51%	168.07	1,384,535	1.59%	173.86	1,180,791	1.54%	158.70	1,284,368	1.69%	174.87
	0510	Student Records	477,854	0.69%	68.77	1,343,331	1.67%	185.89	820,865	0.94%	103.08	1,596,817	2.08%	214.61	690,450	0.91%	94.00
	0500 Total		11,111,470	15.97%	1,599.21	9,207,188	11.44%	1,274.06	10,406,974	11.97%	1,306.80	9,695,704	12.66%	1,303.08	9,099,233	11.94%	1,238.85
	0600	0601	Executive Management	3,059,830	4.40%	440.38	3,311,383	4.11%	458.22	3,618,118	4.16%	454.33	2,311,752	3.02%	310.69	2,367,304	3.11%
0602		Fiscal Operations	2,399,128	3.45%	345.29	2,686,288	3.34%	371.72	4,155,403	4.78%	521.79	2,553,019	3.33%	343.12	2,003,663	2.63%	272.71
0605		Public Relations/Development	307,899	0.44%	44.31	987,993	1.23%	136.72	641,379	0.74%	80.54	1,684,939	2.20%	226.45	1,395,476	1.83%	189.99
0606		General Administration	1,568,714	2.26%	225.78	3,522,844	4.38%	487.48	3,809,668	4.38%	478.38	1,393,277	1.82%	187.25	5,129,137	6.73%	699.33
0607		Administrative Information Technology	1,398,401	2.01%	201.26	1,674,657	2.08%	231.32	2,005,974	2.31%	251.88	2,243,716	2.93%	301.55	3,521,309	4.27%	444.66
0600 Total			8,733,971	12.56%	1,257.03	12,180,174	15.13%	1,685.46	14,230,437	16.37%	1,786.91	10,186,702	13.30%	1,369.07	14,146,689	18.57%	1,926.08
0700		0701	Physical Plant Administration	646,953	0.93%	93.11	1,262,502	1.57%	174.70	1,231,025	1.42%	154.58	1,647,102	2.15%	221.37	620,218	0.81%
0702	Building Maintenance	1,041,963	1.50%	149.96	1,762,548	2.19%	243.90	3,121,025	4.36%	478.77	1,010,336	1.32%	135.79	1,800,662	1.58%	160.73	
0703	Castell Services	712,974	1.03%	102.61	1,972,752	2.45%	272.98	1,891,105	2.18%	237.47	1,233,612	1.61%	165.79	492,457	0.65%	67.06	
0704	Landscaping and Grounds Maintenance	462,371	0.66%	66.55	528,242	0.66%	73.10	1,223,800	1.41%	153.67	784,493	1.02%	105.43	0	0.00%	0.00	
0705	Security and Safety	1,071,714	1.54%	154.25	1,803,224	2.24%	249.80	2,019,079	2.32%	253.54	1,562,831	2.04%	210.04	1,950,292	2.56%	265.53	
0706	Logistical Services	222,939	0.32%	32.04	667,980	0.83%	92.01	732,307	0.84%	92.01	0	0.00%	0.00	186,116	0.24%	25.34	
0708	Logistical Services	5,784,588	8.32%	832.54	8,831,563	10.97%	1,222.09	10,910,518	12.55%	1,370.03	6,846,911	8.94%	920.21	5,041,137	6.62%	686.35	
0700 Total		69,555,886	100.00%	10,010.78	80,509,048	100.00%	11,140.65	86,906,799	100.00%	10,912.87	76,595,663	100.00%	10,294.29	76,183,667	100.00%	10,373.31	

IV. Analysis

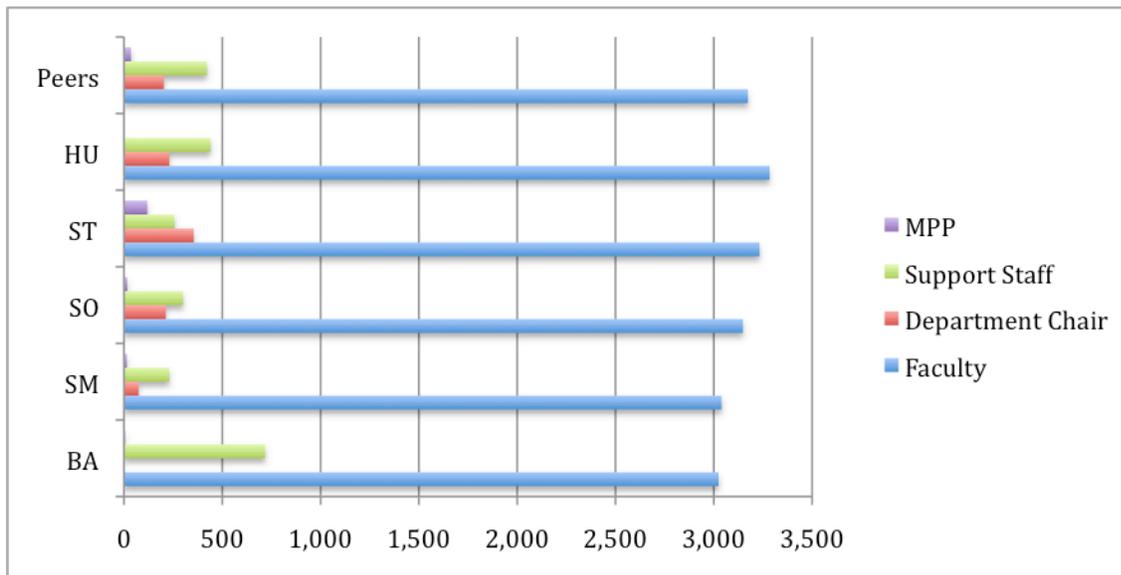
General Academic Instruction. The most striking difference between spending at CSUSM compared with that of our peers is that we spend much less in FIRMS 0101 (General Academic Instruction) than the other campuses in the comparison. In fact, we rank last among the five campuses included in this study in each of the three years under consideration. This last-place ranking holds whether we measure spending per FTES or spending as a percent of total spending, and whether we look at salaries and benefits only or whether we look at all general fund spending. We also spent less than the CSU as a whole for each of the two years where we have system-wide data both in terms of spending per FTES and spending as a percent of total salary and benefits spending (see Appendix C for systemwide data).

This gap in instructional spending has diminished during the period under consideration, but was still very large in the final year of the study. In 2008-09, the CSU as a whole spent about \$5000 per FTES in salaries and benefits for FIRMS 0101, over 54 percent of the total salary and benefits spending. The four peer campuses spent about \$5200 per FTES on average, over 49 percent of their total salary and benefits spending. At CSUSM, on the other hand, only about 45 percent of the total salary and benefits spending was classified under FIRMS 0101, less than \$4700 per FTES. In terms of real dollars, the spending gap between our campus and the other four campuses is between 3 million and 4 million dollars, depending on how you measure the gap.

In the earlier years of our campus, the smaller amount spent in FIRMS 0101 (Instruction) could be explained by noting the large proportion of junior faculty at CSUSM. Lower rank would translate into lower average pay. However, as we will discuss in a separate report (concerning the student faculty ratio), our faculty are no longer largely made up of assistant professors. In fact, the average faculty salary (per full-time equivalent faculty) during Fall 2008 was very close to the average faculty salary at our peer institutions. So the gap in FIRMS 0101 cannot be explained by salary differential among faculty. On the other hand, in our other report we will present data that shows that we have a higher student faculty ratio than the peer campuses during the period under consideration. This means we hire fewer faculty per FTES than our peer institutions, and this could explain some of the gap.

The raw FIRMS data does break down salaries by type, and we can compare spending by category. The following chart (Figure 11) shows that part of the gap may result from differences in spending on support staff and department chairs. (Note: Bakersfield had a higher student-faculty ratio than CSUSM during Fall 2008, while the other peer campuses had a lower student-faculty ratio. Apparently Bakersfield does not separately classify spending for department chairs salaries in their FIRMS reporting).

FIGURE 11. Expenditures in Instruction (FIRMS 0101) by category in 2008-09 (Salaries and Benefits).

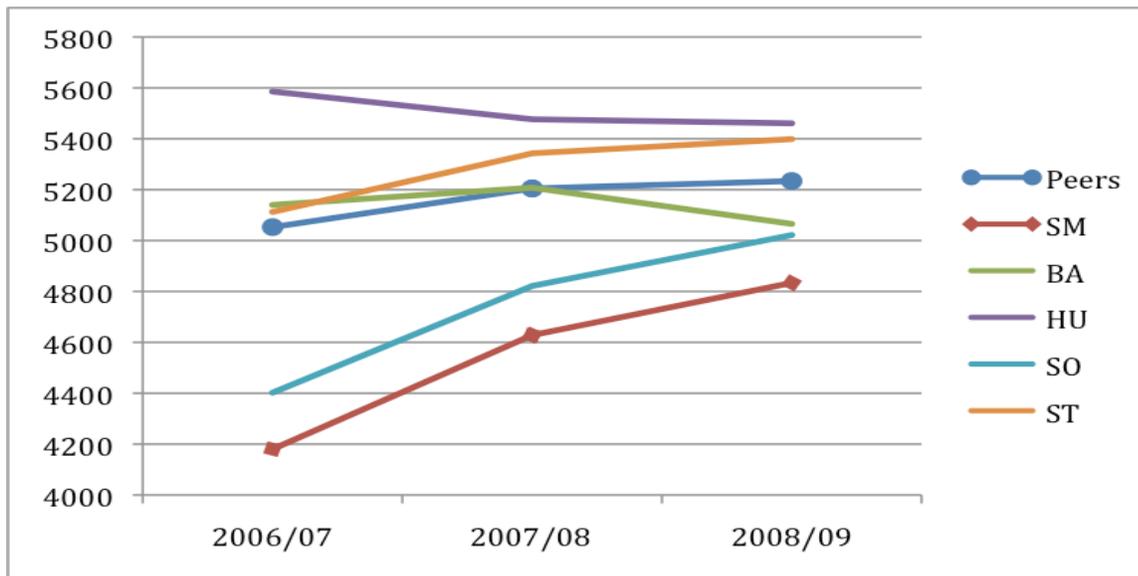


What does FIRMS 0101 measure? Since campuses have some discretion in the way they interpret the official FIRMS descriptions there are some variations between campuses, but essentially it measures spending by academic departments. At CSUSM, most of the college budgets fall into this category except for (i) expenses related to the college deans and (ii) some departments of COAS classify some of their spending as personnel development (FIRMS 0407). Also First Year Programs spending, 10% of the salary spending in the Library, and all spending in the Writing Center, Math Lab, and Language Learning Center are classified under 0101.

As mentioned above, some of the spending in academic departments at CSUSM is classified under FIRMS 0407 (Academic Personnel Development). The data shows that we spent over a million dollars per year in this category, while other campuses spent much less. In other words, we interpret FIRMS 0407, and hence FIRMS 0101 differently than at other campuses. This explains some of the discrepancy between our FIRMS 0101 and that of other campuses, but a large gap still remains. Below is the total spent on FIRMS 0101 and FIRMS 0407 for salary and benefits.

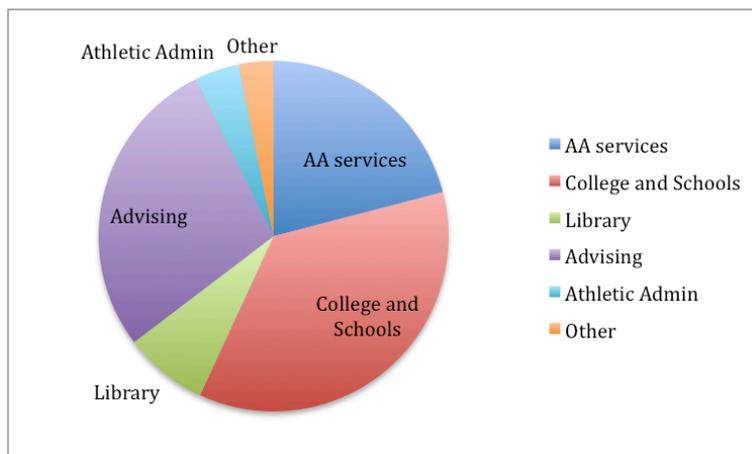
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FIGURE 12. Combined FIRMS 0101 + FIRMS 0407 Expenditures per FTES (Salaries and Benefits).



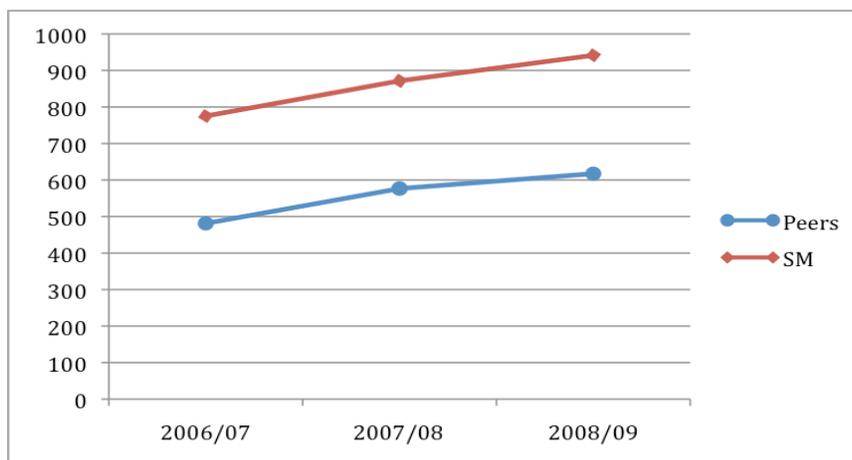
Administrative Spending. If the data suggests we under spend on instruction, then where do we over spend? The two largest gaps between CSUSM spending and that of the four comparison campuses are in the two administration categories. In FIRMS 0406 (Academic Administration) this gap is in the range of \$270 to \$330 per FTES, and in FIRMS 0606 (General Administration) it is in the range of \$300 to \$350 per FTES. These FIRMS categories include a wide range of activities, and further analysis for these categories is difficult given that the FIRMS spending data does not subdivide these categories by more specific activities. Our committee did have access to more specific data for our own campus and found that FIRMS 0406 spending was distributed among dean's offices, Academic Affairs services (such as Academic Programs and Academic Resources), advising, and even a portion of the administrative expenditures for athletics.

FIGURE 13. Expenditure in Academic Administration (FIRMS 0406) in 2008-09 (Salaries and Benefits).



FIRMS reporting and Technology Categories. As mentioned above, it is clear that FIRMS 0407 (Academic Personnel Development) is used differently from campus to campus. The data shows other differences in reporting practice from campus to campus. For example, FIRMS 0106 (Instructional Information Technology) clearly is interpreted differently from campus to campus. In fact, information technology is classified under several FIRMS categories, and the way it is classified varies from campus to campus. So in order to use FIRMS as a comparative tool, one must be familiar with the official FIRMS category definitions (Appendix A), and be aware of the variance allowed in interpretation. It is reasonable to assume that each campus has made a good faith effort to follow the FIRMS definitions, but that there will be variation in how the FIRMS definitions are interpreted. Because of this, more stable comparative measures may result from combining categories. Perhaps FIRMS 0101 should be combined with FIRMS 0407 as in Figure 12 for comparative purposes. Perhaps the various information technology categories should be combined for this purpose as well. The following chart combines five FIRMS categories involving technology. It is not surprising that our spending on technology is higher than our peers given that technology and innovative teaching using technology is a high campus priority. Also, since our campus IT department is a centralized organization, it collects and spends a significant amount of funds beyond what is budgeted to support various auxiliaries. Note also that the expenditures in the following chart are not all from IITS but include expenditures for PeopleSoft.

FIGURE 14. Combined Expenditures in FIRMS 0106, 0403, 0409, 0508, 0607, per FTES (Salaries and Benefits).



Other FIRMS categories.

There are other significant differences between spending at CSUSM and the four peer campuses. Some of these differences are due to special campus needs or special campus priorities. For example, we spend less per FTES in FIRMS 0502 (Social and Cultural Development) than other campuses since we have a smaller athletics program.

Other areas where we spend less than the peer campuses include FIRMS 0705 (Landscape and Grounds Maintenance), FIRMS 0602 (Fiscal Operations), FIRMS 0507 (Student Health Services), FIRMS 0407 (Ancillary Support), FIRMS 0703 (Custodial Services), FIRMS 0702 (Building Maintenance), FIRMS 0510 (Student Records), FIRMS 0601 (Executive Management), and FIRMS 0504 (Financial Aid Administration). During the last year of the study, FY 2008/09, FIRMS 0701 (Physical Plant Maintenance) also showed a significant difference.

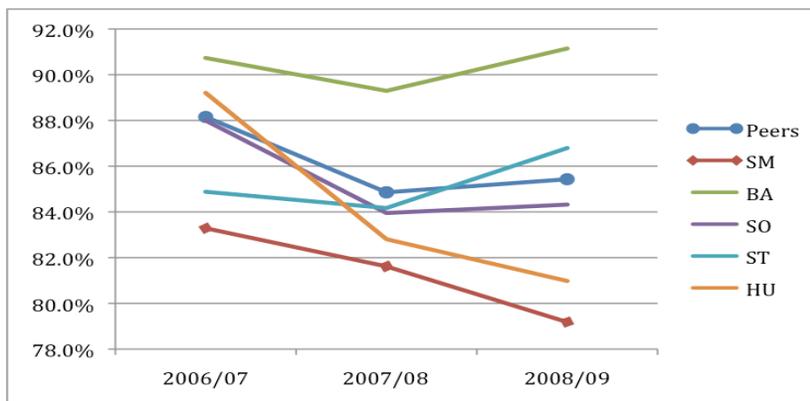
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In addition to the FIRMS categories mentioned earlier in this section, there are a few FIRMS areas where we spend significantly more than the peer campuses. These include FIRMS 0408 (Course and Curricular Development), FIRMS 0501 (Student Services Administration, but less so in 2008/09), FIRMS 0707 (Security and Safety), FIRMS 0401 (Library, non-instructional portion), and FIRMS 0704 (Utilities). During the last year of the study, FIRMS 0605 (Public Relations and Development) also showed more spending than peers.

IV. Total Expenditures

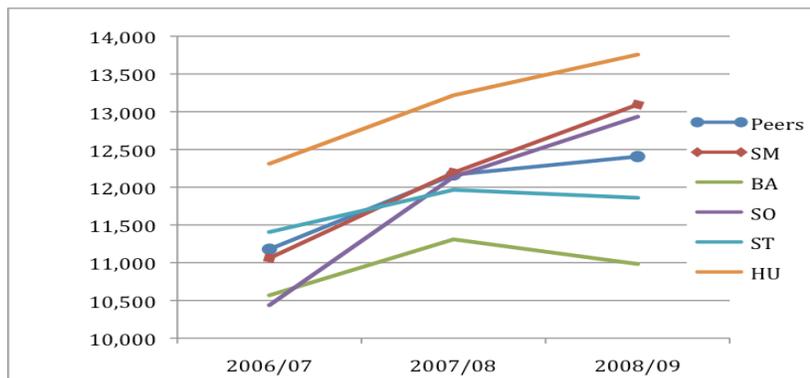
Our main focus is on salary and benefits expenditures because, as was mentioned above, such expenses are reported in a more consistent manner. Also, as the following chart show, the large majority of operating fund expenditures is dedicated to salaries and benefits (although at CSUSM the percentage is lower than at other campuses).

FIGURE 15. Percent of Operating Fund Expenditures devoted to Salaries and Benefits.



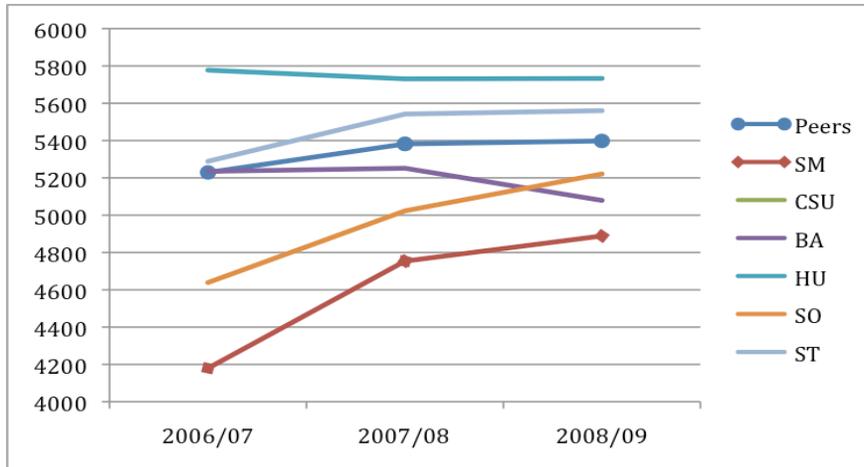
In this section, we consider total spending instead of spending on salary and benefits, but consideration of total spending did not significantly alter our analysis. We begin by comparing overall spending in all the FIRMS categories under consideration. The following chart shows that CSUSM overall spending per FTES is comparable to that of other campuses.

FIGURE 16. Total Operating-Expenses per FTES.



We looked at trends in several FIRMS categories. For example, the following shows overall spending in FIRMS 0101 (Instruction).

FIGURE 17. Per FTES Spending on Instruction (FIRMS 0101)



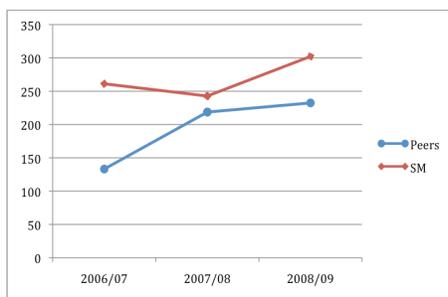
A comparison of this chart with Figure 4 above shows that spending on instruction shows a similar trend whether we use salary and benefits expenditures or we use total expenditures. A similar phenomenon holds for other major FIRMS categories. More information on total expenditures can be found in Appendix D.

Spending outside of Salaries and Benefits

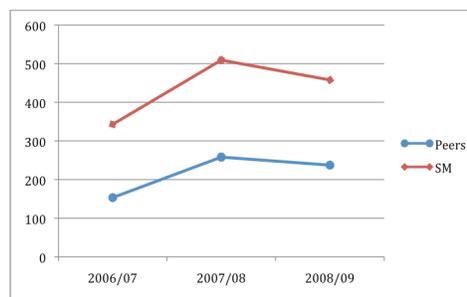
Below is a summary of spending in various non-salary categories. These are not separated by FIRMS categories, but show total over all FIRMS categories under consideration.

FIGURE 18. Spending in Selected Non-Salary Categories (Dollars per FTES).

Electricity

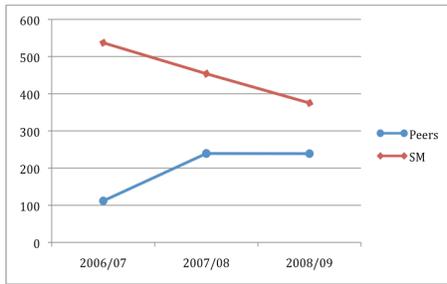


Contractual Services

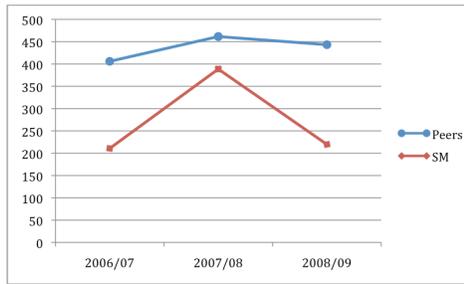


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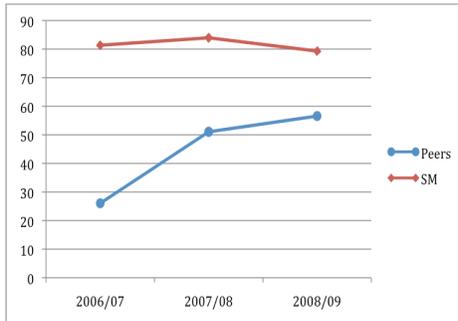
Equipment



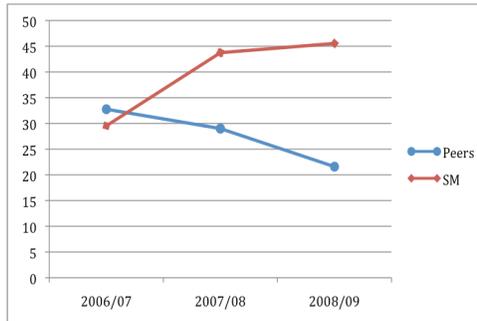
Supply and Services



Space Rental



Repairs and Maintenance



Note that the expenses for equipment, which includes computer hardware and software, is decreasing at CSUSM. This should further decrease as we move from a 3-year refresh cycle to a 4-year refresh cycle.

Appendix A. Description of FIRMS Categories

The FIRMS categories are defined and used systemwide, and there are systemwide rules for assigning expenditures to these categories. However, these rules leave a large amount of discretion to the individual campuses. For example, a college in one campus could classify salaries of faculty on sabbatical under 0404, while another college (even in the same campus) could classify such salaries under 0101. All we can assume is that each campus has made a good faith effort to be consistent with the descriptions provided below.

The categories ending in 00 (for example 0100) are divided into subcategories (ending in 01, 02, and so on). Actual funding is assigned to the subcategory. Thus there is no funding directly assigned to 0100 for instance.

0100 Instruction. Subcategories of this category concern activities that are a part of the instructional program. They exclude spending for academic personnel whose primary activity is administration – for example, academic deans. Such personnel are classified under subcategories of 0400.

At CSUSM spending on instruction is largely in Academic Affairs. However, some of Student Affairs spending is also classified in 0100 subcategories (the Writing Center, Math Lab, Language Learning Center, and a portion of the Outreach and Recruitment spending).

Detailed description. The instruction category includes expenses for all activities that are part of an institution's instruction program. Expenses for credit and noncredit courses; academic, vocational, and technical instruction; remedial and tutorial instruction and regular, special, and extension sessions should be included. Expenses for departmental research and public service that are not separately budgeted should be included in this classification. This category excludes expenses for those academic personnel whose primary activity is administration – for example, academic deans.

This category includes the following subcategories:

0101 General Academic Instruction.

At CSUSM, most of the college budgets fall into this category except for (i) expenses associated to the deans' offices and (ii) some departments of COAS classify some of their spending as personnel development (FIRMS 0407).

The budgets of the three colleges and School of Nursing dominate this category, but there are three other sources of spending: most of First Year Programs spending is classified as 0101, 10% of the salary spending in the Library is classified as 0101, and all spending in the Writing Center, Math Lab, and Language Learning Center is classified under 0101. (The Writing Center, Math Lab, and Language Learning Center are in Student Affairs. Other than these units, all 0101 spending is in Academic Affairs).

Detailed Description. This subcategory includes expenses for formally organized and/or separately budgeted instructional activities that are carried out during the academic year (as defined by the institution), associated with academic offerings described by the Integrated Postsecondary Education Data System (IPEDS) instructional program categories identified in the National Center for Education Statistics (NCES) publication. A classification of Instruction Programs, and offered for credit as part of a formal post-secondary education degree or certificate program. Open University short courses, and home study activities falling within this classification and offered for credit are included. However, this subcategory does not include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher educational level, such as adult basic education.

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0102 Vocational/Technical Instruction. Many campuses in the CSU do not use this subcategory for operational funds. For example, CSUSM does not use this category for operational funds.

Detailed Description. This subcategory includes expenses for formally organized and/or separately budgeted instructional activities that are carried out during the academic year (as defined by the institution), usually associated with IPEDS instructional program categories and offered for credit as part of a formal postsecondary education degree or certificate program. Open University, short courses, and home study falling within this classification and offered for credit are included. However, this subcategory does not include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

0104 Community Education.

At CSUSM this mainly represents spending by Outreach and Recruitment in Enrollment Management (in Student Affairs). About 25% of Outreach and Recruitment spending is classified as 0104. There is no Academic Affairs spending in this category.

Detailed Description. This subcategory includes expenses for formally organized and/or separately budgeted instructional activities that do not generally result in credit toward any formal postsecondary degree or certificate. It includes noncredit instructional that are part of the adult education or continuing education program. This subcategory also includes expenses for activities associated with programs leading toward a degree or certificate at a level below the higher education level, such as adult basic education.

0104 Preparatory/Remedial Instruction. This category is used for remedial education.

At CSUSM this mainly represents spending by Outreach and Recruitment in Enrollment Management (in Student Affairs). About 25% of Outreach and Recruitment spending is classified as 0104. There is very little Academic Affairs spending in this category (all of it in First Year Programs).

Detailed Description. This subcategory includes expenses for formally organized and/or separately budgeted instructional activities that give students the basic knowledge and skills required by the institution before they can undertake formal academic course work leading to a postsecondary degree or certificate. Such activities, supplemental to the normal academic program, generally are termed preparatory, remedial, developmental or special educational services. These instructional offerings may be taken prior to or along with the course work leading to the degree or certificate. They are generally noncredit offerings, although in some cases credit may be provided specifically for required preparatory or remedial skills or knowledge, and should be included in this category. If students may satisfy preparatory requirements by taking offerings provided primarily for other than remedial or preparatory purposes, those offerings should be classified elsewhere.

0106 Instructional Information Technology.

At CSUSM this represents a portion of IITS spending. This is one of several subcategories used to classify IITS spending. (See also 0403, 0409, 0508, and 0607)

Detailed Description. This subcategory includes expenses for formally organized and/or separately budgeted instructional information technology. If an institution does not separately budget and expense information technology resources, the cost associated with the three primary programs will be applied to academic support and the remainder to institutional support.

0200 Research. This category does not include all research activities, but only separately budgeted activities. Much of such separately budgeted research spending would be driven by external sources of funds, and so this category represents a relatively small part of the state and student supported operating funds in the CSU.

Detailed description. The research category includes all expenses for activities specifically organized to produce research, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Subject to these conditions, the category includes expenses for individual and/or project research as well as that of institutes and research centers. This category does not include all sponsored programs nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted,

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might be included in this category under the circumstances described. Expenses for departmental research that are separately budgeted are included in this category.

This category includes the following subcategories:

0201 Institutes and Research Centers.

At CSUSM, the Barahona Center was classified under 0201, as was SBRI

Detailed Description. This subcategory includes expenses for research activities that are part of a formal research organization created to manage a number of research efforts. While this subcategory includes agricultural experiment stations, it does not include federally funded research and development centers, which should be classified as independent operations.

0202 Individual and Project Research. Includes research activity expenditures managed within academic departments.

At CSUSM, about 30% of spending in Graduate Studies and Research (in Academic Affairs) is classified under 0202.

Detailed Description. This subcategory includes expenses for research activities that are managed within academic departments. Such activities may have been undertaken as the result of a research contract or grant or through a specific allocation of the institution's general resources.

0300 Public Service. Non-instructional services to the public including conferences, institutes, radio and television.

At CSUSM most of Service Learning and all of the President's Tribal Communities Initiatives are classified in subcategories of 0300.

Detailed description. The public service agency includes expenses for activities established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar non-instructional services to particular sectors of the community.

This category includes the following subcategories:

0301 Public Service. Includes most public service but excludes radio, television, and information technology.

At CSUSM most of Service Learning and all of the President's Tribal Communities Initiatives are classified here.

Detailed description. This subcategory includes expenses for activities organized and carried out to provide general community services, excluding instructional activities. Community service activities make available to the public various resources and special capabilities that exist within the institution. Examples include conferences and institutes, general advisory services and reference bureaus, consultation, testing services (for example, soil testing, carbon dating, structural testing), and similar activities. The activities included in this subcategory are generally sponsored and managed outside the context of both the agricultural and urban extension programs and of the institution's public broadcasting operation.

0303 Public Broadcasting Services.

CSUSM does not have operating fund expenditures in this category. Humboldt is an example of a campus with operating fund expenditures in 0303.

Detailed description. This subcategory includes expenses for operation and maintenance of broadcasting services operated outside the context of the institution's instruction, research, and academic support programs. Excluded from this subcategory are broadcasting services conducted

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primarily in support of instruction (classified in the subcategory social and cultural development), and broadcasting services that are independent operations (classified in the subcategory independent operations/institutional).

0304 Public Service Information Technology.

CSUSM does not have operating fund expenditures in this category, but several other CSUs do have such expenditures.

Detailed description. This subcategory includes expenses for formally organized and/or separately budgeted public service information technology. If an institution does not separately budget and expense information technology resources, the cost associated with the three primary programs will be applied to academic support and the remainder to institutional support.

0400 Academic Support. Subcategories of 0400 include expenses providing support to the institution's primary missions: instruction, research, and public service. It includes academic administration including academic deans but not department chairs. It includes libraries and museums, personnel support, academic computing (outside of instructional computing), and curriculum development.

At CSUSM, this spending is largely under Academic Affairs.

Detailed description. The academic support category includes expenses to provide support services to the institution's primary missions: instruction, research, and public service. It includes the retention, preservation, and display of educational materials, for example, libraries, museums, and galleries; the provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education; media such as audio-visual services and technology such as computing support; academic administration (including academic deans but not department chairpersons) and personnel development providing administration support and management direction to the three primary missions; and separately budgeted support for course and curriculum development. For institutions that currently charge some of the expenses - for example, computing support - directly to the various operating units of the institution, this category does not reflect such expenditures.

This category includes the following subcategories:

0401 Libraries.

At CSUSM, most library spending is classified under 0401. However, about 10 percent of Library salaries and benefits are classified under 0101.

Detailed description. This subcategory includes expenses for organized activities that directly support the operation of a catalogued or otherwise classified collection.

0402 Museums and Galleries.

CSUSM does not have expenditures in this category, but several other CSUs do have such expenditures including Humboldt and Sonoma.

Detailed description. This subcategory includes expenses for organized activities that provide for the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc. Libraries are excluded.

0403 Educational Media Services.

At CSUSM this represents a portion of IITS spending. This is one of several categories used to classify IITS spending. (See also 0101, 0409, 0508, 0607)

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Detailed Description. This subcategory includes expenses for organized activities providing audio-visual and other services that aid in the transmission of information in support of the institution's instruction, research, and public service programs.

0405 Ancillary Support. Usually for activities that give students practical experience, but includes 0400 activities not classified elsewhere.

At CSUSM 50% of Arts and Lectures spending (under Graduate Studies and Research in Academic Affairs) is classified under 0405. Campus practice seems to vary with respect to this category.

Detailed description. This subcategory includes expenses for organized activities that provide support services to the three primary programs of instruction, research, and public service, but are not appropriately classified in the previous subcategories. Ancillary support activities usually provide a mechanism through which students can gain practical experience. An example of ancillary support is a demonstration school associated with the school of education. The expenses of teaching hospitals are excluded.

0406 Academic Administration. Academic administration including academic deans but not department chairs. It also includes academic advising. It excludes the chief academic officer.

At CSUSM the Provost, as chief academic officer, is not included under 0406 (see 0601), but most of Academic affairs administration is included. Department chairs are not included. Not all of 0406 spending is in Academic Affairs. In salary and benefit accounts, 81 percent of 0406 spending is in Academic Affairs, 15 percent is in Student Affairs for Student Services (mostly for advising), and 4 percent is in the Presidents Office for Athletics Operations (50% of Athletic Operations spending).

Detailed description. This subcategory includes expenses for activities specifically designed and carried out to provide administrative and management support to the academic programs. This subcategory is intended to separately identify only expenses for activities formally organized and/or separately budgeted for academic administration. It includes the expenses of academic deans (including deans of research, deans of graduate schools, and college deans), but it does not include the expenses of department chairpersons (which are included in the appropriate primary function categories). This subcategory also includes expenses for formally organized and/or separately budgeted academic advising. Expenses associated with the office of the chief academic officer of the institution are not included in this subcategory, but should be classified as institutional support.

0407 Academic Professional Development. Formally organized and/or separately budgeted activities for faculty professional development, and for programs that evaluate and reward professional performance of faculty. Includes sabbaticals and faculty awards.

At CSUSM this consists mostly of professional development in various departments of COAS, and the Faculty Center. The other colleges do not use this category. In fact, COAS spending dominates this category. The four peer campuses use this category in a much more limited way than CSUSM.

Detailed description. This subcategory includes expenses for activities that provide the faculty with opportunity for personal and professional growth and development to the extent that such activities are formally organized and/or separately budgeted. This subcategory also includes formally organized and/or separately budgeted activities that evaluate and reward professional performance of the faculty. Included in this subcategory are sabbaticals, faculty awards, and organized faculty development programs.

0408 Course and Curriculum Development.

At CSUSM this consists of some spending in Nursing, some spending in Service Learning, and some spending in Academic Programs (all under Academic Affairs).

Detailed description. This subcategory includes expenses for activities established either to significantly improve or to add to the institution's instructional offerings, but only to the extent that such activities are formally organized and/or separately budgeted.

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0409 Academic Support Information Technology.

At CSUSM this represents a portion of IITS spending. This is one of several categories used to classify IITS spending. (See also 0101, 0403, 0508, 0607)

Detailed Description. This subcategory includes expenses for formally organized and/or separately budgeted academic support information technology.

0500 Student Services. Subcategories include expenses for admissions, registrar, student newspapers, intramural athletics, student organizations, intercollegiate athletics, counseling and career guidance, student aid administration, student health service, and enrollment management.

At CSUSM most 0500 subcategory spending is under Student Affairs, although a large amount of 0502 spending is under the President's Athletics Office, and most of 0509 spending is under IITS in Academic Affairs.

Detailed description. The student services category includes expenses incurred for offices of admissions and the registrar and activities with the primary purpose of contributing to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenses for student activities, cultural events, student newspapers, intramural athletics, student organizations, intercollegiate athletics (if the program is not operated as an essentially self-supporting activity), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an essentially self-supporting activity). In recent years, some institutions have created an office of enrollment management; expenses for such an office are best categorized in student services.

This category includes the following subcategories:

0501 Student Services Administration. Includes only administrative activities that support more than one subcategory of student activities and/or that provide central administrative services related to the various student service activities. Includes services provided for particular types of students: minority students, veterans, and handicapped students. Excludes activities of the chief administrative officer for Student Affairs.

At CSUSM most of 0501 spending is under Student Affairs (there is a small amount under Global Affairs in Academic Affairs).

Detailed description. This subcategory includes expenses for organized administrative activities that provide assistance and support (excluding academic support) to the needs and interests of students. This subcategory includes only administrative activities that support more than one subcategory of student activities and/or that provide central administrative services related to the various student service activities. In particular, this subcategory includes services provided for particular types of students (for example, minority students, veterans, and handicapped students). Excluded from this subcategory are activities of the institution's chief administrative officer for student affairs, whose activities are institution wide and therefore should be classified as institutional support.

0502 Social and Cultural Development. Includes cultural events, student newspapers, intramural athletics, student organizations, and athletics programs (if not self-supported).

At CSUSM most of 0502 spending is under the President's Athletics Office. It includes all the spending for Baseball, Softball, Cross Country, Track, Golf, Soccer, and half the spending for Athletics Operations. A significant amount of 0502 spending is under Student Residential Life under Student Affairs.

Detailed description. This subcategory includes expenses for organized activities that provide for students' social and cultural development outside the formal academic program. This subcategory includes cultural events, student newspapers, intramural athletics, student organizations,

etc. Expenses for an intercollegiate athletics program are included in this subcategory if the program is not operated as an essentially self-supporting operation (in which case all the related expenditures would be reported as auxiliary enterprises), veterans, and handicapped students). Excluded from this subcategory are activities of the institution's chief administrative officer for student affairs, whose activities are institution wide and therefore should be classified as institutional support.

0503 Counseling and Career Guidance. This includes placement, career guidance, and personal counseling services for students.

At CSUSM this subcategory combines two separate functions: counseling is under Student Development Services, while the career center is under Student Academic Support Services.

Detailed description. This subcategory includes expenses for formally organized placement, career guidance, and personal counseling services for students. This subcategory includes vocational testing and counseling services and activities of the placement office. Excluded from this subcategory are formal academic counseling activities (academic support) and informal academic counseling services (instruction) provided by the faculty in relation to course assignments.

0504 Financial Aid Administration.

At CSUSM this spending is part of Enrollment Management Services.

Detailed description. This subcategory includes expenses for activities that provide financial aid services and assistance to students. This subcategory does not include outright grants to students, which should be classified as either revenue reductions, agency transactions, or expenses, as discussed elsewhere in the FARMS manual.

0507 Student Health Services.

At CSUSM this spending is part of Student Development Services.

Detailed description. This subcategory includes expenses for organized student health services that are not self-supporting; health services that are self-supporting are reported as auxiliary enterprises.

0508 Student Services Information Technology.

At CSUSM this represents a portion of IITS spending. This is one of several categories used to classify IITS spending. (See also 0101, 0403, 0409, 0607). In addition there is some spending in Enrollment Management Services Operations.

Detailed description. This subcategory includes expenses for formally organized and/or separately budgeted student services information technology.

0509 Student Admissions.

At CSUSM this subcategory mainly consists of spending in the Admissions Office. In addition, half of Outreach and Recruitment spending is in this category. Lesser contributions from outside of Student Affairs include a portion of the spending in the School of Nursing and Global Affairs.

Detailed description. This subcategory includes expenses for activities related to the identification of prospective students, the promotion of attendance at the institution, and the processing of applications for admission.

0510 Student Records.

At CSUSM this subcategory mainly consists of spending in Registration and Records.

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Detailed description. This subcategory includes expenses for activities to maintain, handle and update records for currently enrolled students as well as for students previously enrolled.

0600 Institutional Support. Central executive-level activities concerned with management and long-range planning for the entire institution. Includes the governing board, planning and programming operations, legal services, fiscal operations, administrative data processing, space management, employee personnel and records, logistical activities that provide procurement, storerooms, printing, transportation services, support services, and community and alumni relations including development and fund raising.

At CSUSM much of 0600 spending is dominated by two divisions: Finance and Administrative Services and University Advancement. However, the offices of the President, the Provost, and the Vice Presidents are classified as 0601, and IITS and Campus Wide Activities have large amounts of spending in Administrative Information Technology (0607). So all divisions are heavily represented in subcategories of 0600.

Detailed description. The institutional support category includes expenses for central executive-level activities concerned with management and long-range planning for the entire institution, such as the governing board, planning and programming operations, and legal services; fiscal operations, including the investment office; administrative data processing; space management; employee personnel and records; logistical activities that provide procurement, storerooms, printing; transportation services to the institution; support services to faculty and staff that are not operated as auxiliary enterprises; and activities concerned with community and alumni relations, including development and fund raising.

This category includes the following subcategories:

0601 Executive Management. Expenses for central, executive-level activities concerned with management and long-range planning for the entire institution. This includes expenses for Presidents, Provosts, and Vice-Presidents, as well as planning and programming, and legal operations.

At CSUSM includes expenses for the offices of the President, the Provost, and the Vice Presidents. Institutional Research is also classified under 0601.

Detailed description. This subcategory includes expenses for all central, executive-level activities concerned with management and long-range planning for the entire institution (as distinct from planning and management for any one program within the institution). All officers with institution-wide responsibilities are included, such as the president, chief academic officer, chief business officer, chief student affairs officer, and chief development officer. This subcategory includes such operations as executive direction (for example, governing board), planning and programming, and legal operations.

0602 Fiscal Operations. Includes the accounting office, bursar's office, and external audits.

At CSUSM this includes much of the subdivision of Business and Financial Services (but not Procurement) in FAS. (Some of Business and Financial Services is classified under 0607, Administrative IT).

Detailed description. This subcategory includes expenses for operations related to fiscal control and investments. It includes the accounting office, bursar's office, and external audits. Interest expense on working capital loans is recorded with other interest expense and is not recorded as institutional support. In addition, bad debt expense for student and other accounts receivables is recorded as a reduction in the specific revenue source rather than as an expense.

0605 Public Relations/Development.

At CSUSM this is dominated by University Advancement (but a significant portion of University Advancement is classified as 601 and 606). Smaller amounts of spending in the Presidents office and the College of Education are classified under this category.

Detailed description. This subcategory includes expenses for activities to maintain relations with the community, alumni, or other constituents and to conduct activities related to institution-wide development and fund raising. Public institutions are also required to follow the provisions in

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Statement of Position 98-2, Accounting for Costs of Activities of Not-for-Profit Organizations and State and Local Governmental Entities That Include Fund Raising. This SOP requires that if certain criteria, namely purpose, audience and content are met, the costs of the activity should be allocated between fund raising and the appropriate program or management and general function. If all of the criteria are not met, then the entire amount is classified as fund raising costs. In addition certain disclosures are required.

0606 General Administration. Expenses for general administrative operations and services not classified under 0602 or 0607. Includes personnel administration, space management, purchasing and maintenance of supplies and materials, campus-wide communication and transportation services, general stores and printing shops.

At CSUSM this is dominated by FAS spending including Human Resources, Procurement, much of Facilities Development and Management (including the Department of Planning, Design, and Construction, and University Vehicles department), most of the FAS Vice-President's Department (some of which is under 0601), and most of Risk Management and Safety. Under Campus Wide Activities, some of the PeopleSoft Project is classified in this category, and, in the President's office, Event Scheduling is included under this category. University Advancement Operations is included here, but no Academic Affairs spending is included in this category.

Detailed description. This subcategory includes expenses for activities related to general administrative operations and services (with the exception of fiscal operations and administrative information technology). Included in this subcategory are personnel administration, space management, purchasing and maintenance of supplies and materials, campus-wide communication and transportation services, general stores and printing shops.

0607 Administrative Information Technology.

At CSUSM this represents a portion of IITS spending. This is one of several categories used to classify IITS spending. (See also 0101, 0403, 0409, 0508). Although IITS spending dominates this category, there is significant spending in Campus Wide Activities (PeopleSoft) and Business and Financial Services.

Detailed description. This subcategory includes expenses for formally organized and/or separately budgeted administrative information technology.

0700 Operation and Maintenance of Plant. Expenses for the administration, supervision, operation, maintenance, preservation and protection of the institution's physical plant. Includes janitorial and utility services, repairs and ordinary alterations of buildings, furniture, and equipment, care of grounds, maintenance and operations of buildings and facilities, security, earthquake and disaster preparedness, safety, hazardous waste disposal, insurance relating to property, space and capital leasing, facility planning and management, and central receiving.

At CSUSM spending in subcategories of 0700 is in the division of Facilities and Administrative Services, especially the subdivisions of Facilities Development and Management and (in 0707) University Police. The subdivision of Business and Financial Services also has significant spending in this category (under 0708).

Detailed description. The operation and maintenance of plant category includes all expenses for the administration, supervision, operation, maintenance, preservation and protection of the institution's physical plant. They include expenses normally incurred for such items as janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture, and equipment; care of grounds; maintenance and operations of buildings and other plant facilities; security; earthquake and disaster preparedness; safety; hazardous waste disposal; property, liability and all other insurance relating to property; space and capital leasing; facility planning and management; and central receiving. It does not include interest expense on capital related debt.

This category includes the following subcategories:

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0701 Physical Plant Administration. Expenses for administrative activities that directly support physical plant operations. Includes development of plans for plant expansion or modification, and new construction. Includes insurance (for example, property and liability).

At CSUSM, this spending is part of the Facilities Development and Management subdivision of Financial and Administrative Services.

Detailed description. This subcategory includes expenses for administrative activities that directly support physical plant operations. Activities related to the development of plans for plant expansion or modification, as well as plans for new construction, should be included in this subcategory. Also included are property, liability, and all other insurance relating to property.

0702 Building Maintenance. Routine repair and maintenance of buildings and other structures.

At CSUSM, this spending is part of Facilities Services.

Detailed description. This subcategory includes expenses for activities related to routine repair and maintenance of buildings and other structures, including normally recurring repairs and preventive maintenance.

0703 Custodial Services.

At CSUSM, this spending is part of Facilities Services.

Detailed description. This subcategory includes expenses related to custodial services in buildings.

0704 Utilities.

At CSUSM, this spending is part of Facilities Services.

Detailed description. This subcategory includes expenses related to heating, cooling, light and power, gas, water, and any other utilities necessary for operation of the physical plant.

0705 Landscape and Grounds Maintenance.

At CSUSM, this spending is part of Facilities Services.

Detailed description. This subcategory includes expenses related to the operation and maintenance of landscape and grounds.

0706 Major Repairs and Renovations. Major repairs, maintenance, and renovations. Minor repairs are classified as 0702.

At CSUSM none of the operating fund is used for salaries and benefits for this subcategory.

Detailed description. This subcategory includes expenses related to major repairs, maintenance, and renovations. Minor repairs should be classified as building maintenance. The institution should define the distinction between major repairs and minor repairs. Costs that will be capitalized in accordance with the institution's capitalization policy are excluded.

0707 Security and Safety. Includes earthquake and disaster preparedness, safety (including environmental safety), and hazardous waste disposal.

At CSUSM this subcategory is dominated by spending for University Police, but there is a significant amount of spending in the category in Emergency Management.

Detailed description. This subcategory includes expenses related to security; earthquake and disaster preparedness; safety, including environmental safety; and hazardous waste disposal.

0708 Logistical Services. Central receiving, space and capital leasing.

At CSUSM this includes spending on leased properties and most of Receiving and Mail Services. These functions are under the division of Finance and Administrative Services.

Detailed description. This subcategory includes expenses related to logistical services such as central receiving as well as space and capital leasing.

0709 Operations and Maintenance Information Technology.

Although used by some CSUs, this category is not used at CSUSM.

Detailed description. This subcategory includes expenses for formally organized and/or separately budgeted operation and maintenance information technology. If an institution does not separately budget and expense information technology resources, the cost associated with the three primary programs will be applied to academic support and the remainder to institutional support.

Appendix B. Comparison Using the Percentage-Scaling Method

Most of the comparisons in this report are based on spending per full-time equivalent student (FTES). This was not the only method we used. Another method, illustrated in the following three figures, involves comparing each FIRMS category after scaling total peer campus spending based on percentages to match spending at CSUSM. The advantage to this methodology is that it is not as dependent on enrollment swings from year to year or the success and failure of campuses to meet FTES targets. However, *using this second method of comparison does not alter our overall findings.*

The first two columns in the following lay out the FIRMS categories. The next two columns show actual spending at the peer institutions for salary and benefits. The next two columns show actual spending at CSUSM. The next to last column shows *adjusted* spending at peer campuses. This is obtained by multiplying the third column by a scaling factor chosen to make the total adjusted spending for peer campuses match the spending at CSUSM. The percentage breakdown for adjusted spending is the same as that given in column 4 since our adjustments do not alter percentages. Finally the rightmost column gives the difference between spending at CSUSM and the adjusted spending at the peer campuses. This represents the amount needed to bring the peer campuses into parity with the spending patterns at the CSUSM campuses. If the number is negative, shown in red, it means that peer campuses spend more on the corresponding FIRMS category, if the number is positive it means that peer campuses spend less.

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FIGURE 19. Percentage Based Adjusted Comparison, Salary and Benefits FY 2006-2007

FIRMS Programs		Actual Expenditures, Salary and Benefits: BA+SO+ST+HU		Actual Expenditures Salary and Benefits: SM		Adjusted sum to SM	Excess (shortfall)
Code	Description	06/07	% of Total	06/07	% of Total	%-wide	%-wide
0101	General Academic Instruction	142,330,704	51.16%	28,956,198	43.59%	33,983,291	(5,027,093)
0104	Community Education		0.00%	78,405	0.12%	0	78,405
0105	Preparatory/Remedial Instruction	223,232	0.08%	78,405	0.12%	53,300	25,106
0106	Instructional Information Technology	1,460,095	0.52%	466,469	0.70%	348,616	117,853
Instruction Total		144,014,031	51.77%	29,579,478	44.53%	34,385,207	(4,805,729)
0201	Institutes and Research Center	42,806	0.02%	206,715	0.31%	10,221	196,495
0202	Individual and Project Research		0.00%	74,535	0.11%	0	74,535
Research Total		42,806	0.02%	281,250	0.42%	10,221	271,029
0301	Community Service	956,960	0.34%	213,637	0.32%	228,487	(14,850)
0303	Public Broadcasting Services	180,289	0.06%		0.00%	43,046	(43,046)
0304	Public Information Technology	204,783	0.07%		0.00%	48,895	(48,895)
Public Service Total		1,342,032	0.48%	213,637	0.32%	320,427	(106,790)
0401	Libraries	9,704,920	3.49%	2,778,525	4.18%	2,317,175	461,350
0402	Museums and Galleries	206,162	0.07%	50	0.00%	49,224	(49,174)
0403	Educational Media Services	3,026,840	1.09%	314,678	0.47%	722,697	(408,020)
0405	Ancillary Support	2,714,596	0.98%	28,161	0.04%	648,145	(619,984)
0406	Academic Administration	14,797,117	5.32%	5,752,131	8.66%	3,533,003	2,219,129
0407	Academic Personnel Development	320,143	0.12%	1,182,837	1.78%	76,438	1,106,399
0408	Course and Curriculum Development	34,228	0.01%	585,388	0.88%	8,172	577,216
0409	Academic Support Information Technology	4,021,148	1.45%	1,344,352	2.02%	960,101	384,251
Academic Support Total		34,825,155	12.52%	11,986,122	18.04%	8,314,955	3,671,168
0501	Student Services Administration	5,999,928	2.16%	1,963,905	2.96%	1,432,560	531,345
0502	Social and Cultural Development	7,945,287	2.86%	1,257,782	1.89%	1,897,040	(639,258)
0503	Counseling and Career Guidance	3,272,941	1.18%	568,866	0.86%	781,457	(212,591)
0504	Financial Aid Administration	3,458,076	1.24%	661,073	1.00%	825,660	(164,587)
0507	Student Health Services	5,977,650	2.15%	456,739	0.69%	1,427,241	(970,502)
0508	Student Services Information Technology	671,743	0.24%	774,293	1.17%	160,387	613,906
0509	Student Admissions	3,940,613	1.42%	1,179,555	1.78%	940,872	238,683
0510	Student Records	3,601,613	1.29%	587,759	0.88%	859,932	(272,172)
Student Services Total		34,867,850	12.53%	7,449,973	11.22%	8,325,149	(875,176)
0601	Executive Management	10,988,921	3.95%	2,632,672	3.96%	2,623,746	8,926
0602	Fiscal Operations	10,061,898	3.62%	1,822,904	2.74%	2,402,408	(579,504)
0605	Public Relations/Development	2,819,719	1.01%	695,003	1.05%	673,244	21,759
0606	General Administration	7,961,230	2.86%	4,244,924	6.39%	1,900,846	2,344,077
0607	Administrative Information Technology	4,402,003	1.58%	2,688,850	4.05%	1,051,035	1,637,815
Institutional Support Total		36,233,771	13.02%	12,084,353	18.19%	8,651,280	3,433,072
0701	Physical Plant Administration	3,059,603	1.10%	793,560	1.19%	730,520	63,040
0702	Building Maintenance	6,446,881	2.32%	1,140,428	1.72%	1,539,276	(398,848)
0703	Custodial Services	4,828,408	1.74%	319,687	0.48%	1,152,845	(833,158)
0704	Utilities	1,421,802	0.51%	718,051	1.08%	339,473	378,577
0705	Landscape and Grounds Maintenance	3,106,605	1.12%		0.00%	741,742	(741,742)
0706	Major Repairs and Renovations		0.00%		0.00%	0	0
0707	Security and Safety	6,124,826	2.20%	1,664,331	2.51%	1,462,381	201,950
0708	Logistical Services	1,886,745	0.68%	193,091	0.29%	450,485	(257,394)
Operation & Maintenance of Plant Total		26,874,870	9.66%	4,829,148	7.27%	6,416,722	(1,587,574)
Grand Total		278,200,515	100.00%	66,423,960	100.00%	66,423,960	0

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FIGURE 20. Percentage Based Adjusted Comparison, Salary and Benefits FY 2007-2008

FIRMS Programs		Actual Expenditures, Salary and Benefits: BA+SO+ST+HU		Actual Expenditures Salary and Benefits: SM		Adjusted sum to SM	Excess (shortfall)
Code	Description	07/08	% of Total	07/08	% of Total	%-wide	%-wide
0101	General Academic Instruction	153,840,790	50.31%	33,722,724	44.93%	37,765,357	(4,042,634)
0104	Community Education		0.00%	100,776	0.13%	0	100,776
0105	Preparatory/Remedial Instruction	138,437	0.05%	97,043	0.13%	33,984	63,059
0106	Instructional Information Technology	1,639,506	0.54%	550,553	0.73%	402,471	148,081
Instruction Total		155,618,733	50.89%	34,471,095	45.92%	38,201,813	(3,730,718)
0201	Institutes and Research Center	72,384	0.02%	88,954	0.12%	17,769	71,185
0202	Individual and Project Research		0.00%	70,641	0.09%	0	70,641
Research Total		72,384	0.02%	159,595	0.21%	17,769	141,826
0301	Community Service	1,061,291	0.35%	173,258	0.23%	260,529	(87,271)
0303	Public Broadcasting Services	189,098	0.06%		0.00%	46,421	(46,421)
0304	Public Information Technology	253,862	0.08%		0.00%	62,319	(62,319)
Public Service Total		1,504,252	0.49%	173,258	0.23%	369,269	(196,010)
0401	Libraries	9,936,393	3.25%	2,681,760	3.57%	2,439,219	242,541
0402	Museums and Galleries	209,318	0.07%		0.00%	51,384	(51,384)
0403	Educational Media Services	3,143,196	1.03%	374,812	0.50%	771,602	(396,791)
0405	Ancillary Support	2,748,269	0.90%	32,795	0.04%	674,654	(641,859)
0406	Academic Administration	15,872,982	5.19%	6,116,520	8.15%	3,896,553	2,219,967
0407	Academic Personnel Development	324,146	0.11%	1,188,558	1.58%	79,573	1,108,986
0408	Course and Curriculum Development	29,230	0.01%	563,227	0.75%	7,175	556,052
0409	Academic Support Information Technology	4,467,154	1.46%	1,603,234	2.14%	1,096,612	506,622
Academic Support Total		36,730,689	12.01%	12,560,906	16.73%	9,016,774	3,544,133
0501	Student Services Administration	6,443,206	2.11%	2,105,523	2.81%	1,581,700	523,823
0502	Social and Cultural Development	7,526,225	2.46%	1,387,403	1.85%	1,847,563	(460,161)
0503	Counseling and Career Guidance	3,488,380	1.14%	981,206	1.31%	856,339	124,867
0504	Financial Aid Administration	3,866,070	1.26%	732,411	0.98%	949,056	(216,645)
0507	Student Health Services	6,322,196	2.07%	1,000,947	1.33%	1,551,994	(551,048)
0508	Student Services Information Technology	692,598	0.23%	881,818	1.17%	170,021	711,797
0509	Student Admissions	4,334,638	1.42%	1,326,540	1.77%	1,064,081	262,458
0510	Student Records	3,634,828	1.19%	568,558	0.76%	892,290	(323,732)
Student Services Total		36,308,141	11.87%	8,984,405	11.97%	8,913,045	71,360
0601	Executive Management	12,306,413	4.02%	2,770,697	3.69%	3,021,020	(250,323)
0602	Fiscal Operations	11,391,971	3.73%	1,879,328	2.50%	2,796,540	(917,212)
0605	Public Relations/Development	3,348,690	1.10%	980,680	1.31%	822,048	158,632
0606	General Administration	9,623,800	3.15%	4,824,709	6.43%	2,362,483	2,462,226
0607	Administrative Information Technology	7,135,133	2.33%	3,163,332	4.21%	1,751,557	1,411,775
Institutional Support Total		43,806,008	14.33%	13,618,745	18.14%	10,753,647	2,865,098
0701	Physical Plant Administration	3,766,944	1.23%	711,383	0.95%	924,722	(213,339)
0702	Building Maintenance	8,282,233	2.71%	1,023,706	1.36%	2,033,151	(1,009,445)
0703	Custodial Services	5,735,082	1.88%	496,054	0.66%	1,407,867	(911,813)
0704	Utilities	1,528,634	0.50%	626,620	0.83%	375,254	251,365
0705	Landscape and Grounds Maintenance	3,715,103	1.21%		0.00%	911,996	(911,996)
0706	Major Repairs and Renovations	6,537	0.00%		0.00%	1,605	(1,605)
0707	Security and Safety	6,982,848	2.28%	2,050,346	2.73%	1,714,173	336,173
0708	Logistical Services	1,718,018	0.56%	186,716	0.25%	421,745	(235,029)
Operation & Maintenance of Plant Total		31,735,400	10.38%	5,094,824	6.79%	7,790,513	(2,695,689)
Grand Total		305,775,607	100.00%	75,062,829	100.00%	75,062,829	0

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FIGURE 21. Percentage Based Adjusted Comparison, Salary and Benefits FY 2008-2009

FIRMS Programs		Actual Expenditures Salary and Benefits: BA+HU+SO+ST		Actual Expenditures: Salary and Benefits: SM		Adjusted sum to SM	Excess (shortfall)
Code	Description	Expenditures	% of Total	Expenditures	% of Total	%-wide	%-wide
0101	General Academic Instruction	154,541,849	49.29%	34,439,328	45.21%	37,547,109	(3,107,781)
0104	Community Education			100,056	0.13%	0	100,056
0105	Preparatory/Remedial Instruction	168,375	0.05%	104,846	0.14%	40,908	63,938
0106	Instructional Information Technology	1,570,825	0.50%	591,924	0.78%	381,644	210,280
Instruction Total		156,281,049	49.84%	35,236,155	46.25%	37,969,661	(2,733,506)
0201	Institutes and Research Center	31,307	0.01%		0.00%	7,606	(7,606)
0202	Individual and Project Research			70,489	0.09%	0	70,489
Research Total		31,307	0.01%	70,489	0.09%	7,606	62,883
0301	Community Service	762,830	0.24%	164,914	0.22%	185,335	(20,421)
0303	Public Broadcasting Services	184,478	0.06%		0.00%	44,820	(44,820)
0304	Public Information Technology	282,802	0.09%		0.00%	68,709	(68,709)
Public Service Total		1,230,110	0.39%	164,914	0.22%	298,865	(133,950)
0401	Libraries	10,079,335	3.21%	2,671,022	3.51%	2,448,850	222,172
0402	Museums and Galleries	230,334	0.07%		0.00%	55,962	(55,962)
0403	Educational Media Services	706,917	0.23%	405,589	0.53%	171,751	233,838
0405	Ancillary Support	2,491,490	0.79%	22,677	0.03%	605,326	(582,650)
0406	Academic Administration	15,892,634	5.07%	6,347,529	8.33%	3,861,235	2,486,294
0407	Academic Personnel Development	280,008	0.09%	1,064,570	1.40%	68,030	996,540
0408	Course and Curriculum Development	32,743	0.01%	174,092	0.23%	7,955	166,137
0409	Academic Support Information Technology	8,185,317	2.61%	1,739,270	2.28%	1,988,685	(249,415)
Academic Support Total		37,898,778	12.09%	12,424,749	16.31%	9,207,794	3,216,955
0501	Student Services Administration	8,247,226	2.63%	2,114,074	2.77%	2,003,726	110,348
0502	Social and Cultural Development	10,046,895	3.20%	1,398,442	1.84%	2,440,969	(1,042,527)
0503	Counseling and Career Guidance	2,755,621	0.88%	900,603	1.18%	669,499	231,104
0504	Financial Aid Administration	3,975,020	1.27%	697,432	0.92%	965,761	(268,329)
0507	Student Health Services	6,418,735	2.05%	1,085,833	1.43%	1,559,480	(473,647)
0508	Student Services Information Technology	481,183	0.15%	928,031	1.22%	116,907	811,124
0509	Student Admissions	4,257,739	1.36%	1,284,368	1.69%	1,034,450	249,918
0510	Student Records	4,238,867	1.35%	690,450	0.91%	1,029,865	(339,415)
Student Services Total		40,421,287	12.89%	9,099,233	11.94%	9,820,657	(721,424)
0601	Executive Management	12,301,082	3.92%	2,367,904	3.11%	2,988,641	(620,737)
0602	Fiscal Operations	11,793,847	3.76%	2,003,063	2.63%	2,865,404	(862,341)
0605	Public Relations/Development	3,622,209	1.16%	1,395,476	1.83%	880,043	515,433
0606	General Administration	10,294,503	3.28%	5,129,137	6.73%	2,501,127	2,628,010
0607	Administrative Information Technology	7,319,643	2.33%	3,251,309	4.27%	1,778,363	1,472,946
Institutional Support Total		45,331,285	14.46%	14,146,889	18.57%	11,013,578	3,133,311
0701	Physical Plant Administration	4,787,582	1.53%	620,218	0.81%	1,163,179	(542,961)
0702	Building Maintenance	7,627,649	2.43%	1,180,562	1.55%	1,853,195	(672,633)
0703	Custodial Services	5,810,443	1.85%	492,557	0.65%	1,411,691	(919,134)
0704	Utilities	1,599,150	0.51%	611,391	0.80%	388,526	222,866
0705	Landscape and Grounds Maintenance	3,912,323	1.25%		0.00%	950,528	(950,528)
0707	Security and Safety	7,013,148	2.24%	1,950,292	2.56%	1,703,897	246,395
0708	Logistical Services	1,623,286	0.52%	186,116	0.24%	394,390	(208,274)
Operation & Maintenance of Plant Total		32,373,580	10.32%	5,041,137	6.62%	7,865,406	(2,824,269)
Grand Total		313,567,396	100.00%	76,183,567	100.00%	76,183,567	0

Appendix C. System-wide Expenditures

In addition to data for the four peer campuses, we also have data for the CSU system as a whole for two of the three years under consideration. The following two figures show spending at CSU in Salary and Benefits, divided into FIRMS categories.

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FIGURE 22. CSU Systemwide Expenditures, Salary and Benefits FY 2007-2008

FIRMS Programs		Fiscal Year Actual Expenditures: Salary and Benefit		
Code	Description	Expenditures	% of Total	Per FTES
0101	General Academic Instruction	1,826,946,090	54.73%	4,977.93
0102	Vocational/Technical Instruction	461,122	0.01%	1.26
0104	Community Education	1,531,032	0.05%	4.17
0105	Preparatory/Remedial Instruction	7,947,460	0.24%	21.65
0106	Instructional Information Technology	17,871,239	0.54%	48.69
Instruction Total		1,854,756,943	55.56%	5,053.71
0200	Research (unclassified)	78,843	0.00%	0.21
0201	Institutes and Research Center	1,067,583	0.03%	2.91
0202	Individual and Project Research	1,486,529	0.04%	4.05
0203	Research Information Technology	35,732	0.00%	0.10
Research Total		2,668,687	0.08%	7.27
0301	Community Service	6,381,753	0.19%	17.39
0303	Public Broadcasting Services	2,944,175	0.09%	8.02
0304	Public Information Technology	289,594	0.01%	0.79
Public Service Total		9,615,522	0.29%	26.20
0401	Libraries	93,205,478	2.79%	253.96
0402	Museums and Galleries	1,302,941	0.04%	3.55
0403	Educational Media Services	21,618,660	0.65%	58.91
0405	Ancillary Support	16,079,180	0.48%	43.81
0406	Academic Administration	191,942,741	5.75%	522.99
0407	Academic Personnel Development	10,655,578	0.32%	29.03
0408	Course and Curriculum Development	1,826,587	0.05%	4.98
0409	Academic Support Information Technology	39,512,127	1.18%	107.66
Academic Support Total		376,143,292	11.27%	1,024.89
0501	Student Services Administration	82,824,414	2.48%	225.67
0502	Social and Cultural Development	77,816,752	2.33%	212.03
0503	Counseling and Career Guidance	37,831,465	1.13%	103.08
0504	Financial Aid Administration	32,925,046	0.99%	89.71
0507	Student Health Services	62,414,460	1.87%	170.06
0508	Student Services Information Technology	19,557,079	0.59%	53.29
0509	Student Admissions	49,122,193	1.47%	133.84
0510	Student Records	40,106,917	1.20%	109.28
Student Services Total		402,598,325	12.06%	1,096.97
0601	Executive Management	80,811,713	2.42%	220.19
0602	Fiscal Operations	81,882,300	2.45%	223.11
0605	Public Relations/Development	69,017,999	2.07%	188.06
0606	General Administration	92,580,553	2.77%	252.26
0607	Administrative Information Technology	85,040,636	2.55%	231.71
Institutional Support Total		409,333,201	12.26%	1,115.32
0701	Physical Plant Administration	38,930,913	1.17%	106.08
0702	Building Maintenance	66,051,643	1.98%	179.97
0703	Custodial Services	59,392,446	1.78%	161.83
0704	Utilities	13,363,005	0.40%	36.41
0705	Landscape and Grounds Maintenance	22,298,243	0.67%	60.76
0706	Major Repairs and Renovations	3,961,550	0.12%	10.79
0707	Security and Safety	64,088,125	1.92%	174.62
0708	Logistical Services	14,017,921	0.42%	38.20
0709	Operations and Maintenance Information Technology	1,100,820	0.03%	3.00
Operation & Maintenance of Plant Total		283,204,666	8.48%	771.66
Grand Total		3,338,320,636	100.00%	9,096.02

Full Time Equivalent Students (FTES)	367,008.9
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FIGURE 23. CSU Systemwide Expenditures, Salary and Benefits FY 2008-2009

FIRMS Programs		Fiscal Year Actual Expenditures: Salary and Benefits		
Code	Description	Expenditures	% of Total	Per FTES
0101	General Academic Instruction	1,849,256,818	54.34%	4,984.44
0102	Vocational/Technical Instruction	475,470	0.01%	1.28
0104	Community Education	2,019,174	0.06%	5.44
0105	Preparatory/Remedial Instruction	8,592,940	0.25%	23.16
0106	Instructional Information Technology	19,257,595	0.57%	51.91
Instruction Total		1,879,601,997	55.23%	5,066.23
0200	Research (unclassified)	320,682	0.01%	0.86
0201	Institutes and Research Centers	919,483	0.03%	2.48
0202	Individual and Project Research	1,937,494	0.06%	5.22
Research Total		3,177,659	0.09%	8.56
0301	Community Service	5,377,114	0.16%	14.49
0303	Public Broadcasting Services	2,790,384	0.08%	7.52
0304	Public Information Technology	282,802	0.01%	0.76
Public Service Total		8,450,300	0.25%	22.78
0401	Libraries	93,986,994	2.76%	253.33
0402	Museums and Galleries	1,702,771	0.05%	4.59
0403	Educational Media Services	21,159,987	0.62%	57.03
0405	Ancillary Support	14,714,882	0.43%	39.66
0406	Academic Administration	201,180,058	5.91%	542.26
0407	Academic Personnel Development	11,185,577	0.33%	30.15
0408	Course and Curriculum Development	1,248,595	0.04%	3.37
0409	Academic Support Information Technology	44,632,428	1.31%	120.30
Academic Support Total		389,811,293	11.46%	1,050.69
0501	Student Services Administration	85,323,687	2.51%	229.98
0502	Social and Cultural Development	86,815,168	2.55%	234.00
0503	Counseling and Career Guidance	36,815,877	1.08%	99.23
0504	Financial Aid Administration	32,210,807	0.95%	86.82
0507	Student Health Services	67,057,680	1.97%	180.75
0508	Student Services Information Technology	21,705,105	0.64%	58.50
0509	Student Admissions	50,056,682	1.47%	134.92
0510	Student Records	40,589,777	1.19%	109.40
Student Services Total		420,574,783	12.36%	1,133.61
0600	Institutional Support (unclassified)	234,918	0.01%	0.63
0601	Executive Management	78,705,898	2.31%	212.14
0602	Fiscal Operations	85,727,059	2.52%	231.07
0605	Public Relations/Development	72,106,638	2.12%	194.35
0606	General Administration	93,891,199	2.76%	253.07
0607	Administrative Information Technology	84,323,526	2.48%	227.28
Institutional Support Total		414,989,238	12.19%	1,118.55
0701	Physical Plant Administration	41,149,783	1.21%	110.91
0702	Building Maintenance	65,048,344	1.91%	175.33
0703	Custodial Services	59,376,470	1.74%	160.04
0704	Utilities	13,854,672	0.41%	37.34
0705	Landscape and Grounds Maintenance	22,557,388	0.66%	60.80
0706	Major Repairs and Renovations	4,454,564	0.13%	12.01
0707	Security and Safety	65,134,661	1.91%	175.56
0708	Logistical Services	13,772,779	0.40%	37.12
0709	Operations and Maintenance Information Tech	1,010,884	0.03%	2.72
Operation & Maintenance of Plant Total		286,359,544	8.42%	771.85
Grand Total		3,402,964,814	100.00%	9,172.27
Full Time Equivalent Students (FTES)		371,005.9		

Appendix D. Total Expenditure Tables

For reasons discussed above, most of our focus has been on Salary and Benefit expenditures. The following figures show total spending, including equipment, travel, operating expenses and so on in addition to salary and benefits. As discussed above, we do not consider FIRMS 0800 or higher (FIRMS 0800s is money earmarked for student financial aid, which is nondiscretionary spending. FIRMS categories above 0800 include transfers, interest on capital related debt, and so-called reimbursed activities.)

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FIGURE 24. Total Operating Fund Expenditures (Fund 485), FY 2006-2007

Program Code	Program Name	Campus FTE	Bakerfield			San Marcos			Sonoma			Stanislaus			Humboldt		
			Total Expenses	% of Total	Per FTE	Total Expenses	% of Total	Per FTE	Total Expenses	% of Total	Per FTE	Total Expenses	% of Total	Per FTE	Total Expenses	% of Total	Per FTE
0101	General Academic Instruction	35,627,770	49.5%	5,235	30,156,384	37.8%	4,180	33,920,246	44.4%	4,638.73	37,462,749	46.4%	5,288.92	40,616,295	46.0%	5,777.65	
0104	Community Education	97,631	0.1%	14	92,826	0.1%	13	127,137	0.2%	17.39	676,553	0.9%	95.52	336,346	0.4%	47.85	
0105	Preparatory/Remedial Instruction	97,631	0.1%	14	92,826	0.1%	13	127,137	0.2%	17.39	676,553	0.9%	95.52	336,346	0.4%	47.85	
0106	Instructional Information Technology	35,775,401	49.7%	5,249	32,060,029	40.2%	4,446	34,611,919	45.8%	4,733	38,139,902	47.2%	5,384	40,992,642	47.2%	5,825	
0201	Institutes and Research Centers	81,073	0.1%	12	298,034	0.4%	41	0	0.0%	0.00	0	0.0%	0.00	0	0.0%	0.00	
0202	Individual and Project Research	81,073	0.1%	12	84,431	0.1%	13	0	0.0%	0.00	0	0.0%	0.00	0	0.0%	0.00	
0200 Total	Community Service	81,073	0.1%	12	382,465	0.5%	53	0	0.0%	0.00	0	0.0%	0.00	0	0.0%	0.00	
0301	Public Broadcasting Services	67,417	0.0%	0	258,214	0.3%	36	1,982,161	2.6%	27,107	1,138	0.0%	0.16	1,895	0.0%	0.27	
0303	Public Service Information Technology	67,417	0.0%	0	0	0.0%	0	204,783	0.3%	28.00	0	0.0%	0.00	193,297	0.2%	27.50	
0304	Libraries	67,417	0.0%	0	0	0.0%	0	0	0.0%	0.00	0	0.0%	0.00	0	0.0%	0.00	
0300 Total	Museums and Galleries	67,417	0.1%	10	258,214	0.3%	36	2,186,945	2.9%	299.07	1,138	0.0%	0.16	1,914	0.0%	27.33	
0401	Museums and Galleries	2,674,608	3.7%	393	3,533,432	4.4%	490	3,402,028	4.5%	465.24	2,689,643	3.5%	379.72	3,192,851	3.7%	454.18	
0402	Academy Support	2,532,111	3.5%	372	482,516	0.6%	67	62,137	0.1%	8.30	219,549	0.3%	31.00	187,227	0.2%	26.63	
0403	Academy Support	2,532,111	3.5%	372	482,516	0.6%	67	62,137	0.1%	8.30	219,549	0.3%	31.00	187,227	0.2%	26.63	
0404	Academy Support	2,532,111	3.5%	372	482,516	0.6%	67	62,137	0.1%	8.30	219,549	0.3%	31.00	187,227	0.2%	26.63	
0405	Academy Support	2,532,111	3.5%	372	482,516	0.6%	67	62,137	0.1%	8.30	219,549	0.3%	31.00	187,227	0.2%	26.63	
0406	Academy Support	2,532,111	3.5%	372	482,516	0.6%	67	62,137	0.1%	8.30	219,549	0.3%	31.00	187,227	0.2%	26.63	
0407	Academy Support	2,532,111	3.5%	372	482,516	0.6%	67	62,137	0.1%	8.30	219,549	0.3%	31.00	187,227	0.2%	26.63	
0408	Academy Support	2,532,111	3.5%	372	482,516	0.6%	67	62,137	0.1%	8.30	219,549	0.3%	31.00	187,227	0.2%	26.63	
0409	Academy Support	2,532,111	3.5%	372	482,516	0.6%	67	62,137	0.1%	8.30	219,549	0.3%	31.00	187,227	0.2%	26.63	
0400 Total	Academic Support Information Technology	444,391	0.6%	65	1,665,921	2.1%	231	1,033,746	1.4%	141.30	714,537	0.9%	100.88	2,245,744	2.6%	319.46	
0501	Student Services Administration	1,637,672	2.3%	241	2,580,714	3.2%	352	2,012,142	2.6%	275.17	1,590,178	2.0%	224.50	1,759,400	2.0%	250.27	
0502	Social and Cultural Development	3,089,846	4.3%	451	1,613,428	2.0%	224	789,350	1.0%	107.94	2,860,617	3.7%	319.15	3,189,134	3.7%	353.65	
0503	Counseling and Career Guidance	853,154	1.2%	125	595,619	0.7%	83	785,121	1.0%	104.63	964,109	1.3%	127.73	1,076,000	1.3%	153.06	
0504	Financial Aid Administration	853,154	1.2%	125	595,619	0.7%	83	785,121	1.0%	104.63	964,109	1.3%	127.73	1,076,000	1.3%	153.06	
0507	Student Health Services	1,725,121	2.4%	254	464,548	0.6%	67	1,660,182	2.2%	227.04	1,413,587	1.8%	199.63	1,849,448	2.3%	263.08	
0508	Student Health Services	1,725,121	2.4%	254	464,548	0.6%	67	1,660,182	2.2%	227.04	1,413,587	1.8%	199.63	1,849,448	2.3%	263.08	
0509	Student Health Services	1,725,121	2.4%	254	464,548	0.6%	67	1,660,182	2.2%	227.04	1,413,587	1.8%	199.63	1,849,448	2.3%	263.08	
0510	Student Records	552,289	0.7%	77	652,828	0.8%	91	855,749	1.1%	114.29	1,370,137	1.7%	191.43	1,624,385	1.9%	238.76	
0500 Total	Executive Management	9,346,152	13.0%	1,374	9,819,448	11.2%	1,297	8,744,515	11.5%	1,186	10,235,514	12.2%	1,445	12,152,489	14.0%	1,729	
0601	Executive Management	2,591,073	4.2%	378	1,087,602	1.3%	152	3,455,315	4.5%	478.32	3,127,214	4.0%	429.59	3,152,494	4.0%	429.59	
0602	Public Information/Development	2,284,338	3.1%	43	801,450	1.0%	112	716,114	0.9%	98.05	1,367,288	1.7%	189.32	1,877,310	2.3%	260.21	
0603	General Administration	1,345,823	1.8%	15	4,787,769	6.2%	661	3,820,444	5.0%	518.28	3,886,378	5.0%	528.42	3,816,640	4.8%	518.28	
0604	Administrative Information Technology	659,159	0.9%	98	1,659,418	2.1%	231	1,316,181	1.7%	167.56	3,913,539	5.0%	528.42	4,111,110	5.1%	552.47	
0600 Total	Physical Plant Administration	6,504,948	9.2%	930	13,400,640	18.2%	1,889	11,592,382	15.1%	1,580.78	12,715,640	15.2%	1,765.17	10,312,892	12.8%	1,523.98	
0701	Physical Plant Administration	575,320	0.8%	82	1,134,846	1.5%	152	826,680	1.1%	110.59	1,533,801	2.0%	207.04	1,459,370	1.8%	200.00	
0702	Building Maintenance	1,318,423	1.8%	182	1,482,644	1.9%	206	3,872,328	5.0%	528.42	1,062,516	1.4%	160.16	1,459,370	1.8%	200.00	
0703	Building Maintenance	1,318,423	1.8%	182	1,482,644	1.9%	206	3,872,328	5.0%	528.42	1,062,516	1.4%	160.16	1,459,370	1.8%	200.00	
0704	Building Maintenance	1,318,423	1.8%	182	1,482,644	1.9%	206	3,872,328	5.0%	528.42	1,062,516	1.4%	160.16	1,459,370	1.8%	200.00	
0705	Building Maintenance	1,318,423	1.8%	182	1,482,644	1.9%	206	3,872,328	5.0%	528.42	1,062,516	1.4%	160.16	1,459,370	1.8%	200.00	
0706	Landscaping and Grounds Maintenance	913,072	1.3%	136	3,478,653	4.4%	482	1,637,185	2.1%	223.89	1,185,179	1.5%	160.16	3,033,617	3.7%	405.31	
0707	Major Buildings and Renovation	719,378	1.0%	106	1,114,414	1.4%	155	263,328	0.3%	36.04	1,417,106	1.8%	200.07	774,824	0.9%	110.22	
0708	Security and Safety	1,557,272	2.1%	219	1,938,920	2.5%	268	572,328	0.7%	76.10	1,452,689	1.9%	200.07	1,602,174	2.0%	222.91	
0709	Legal Services	510,997	0.7%	75	779,109	1.0%	108	572,328	0.7%	76.10	876,233	1.1%	123.78	1,108,280	1.4%	157.65	
0700 Total	Oper and Maint Information Technology	8,839,853	12.3%	1,297	10,869,235	14.0%	1,507	10,195,673	13.3%	1,384	10,395,087	12.5%	1,468	11,086,783	12.8%	1,527	
0800 Total		71,933,699	100.0%	10,568	79,752,887	100.0%	11,061	76,321,144	100.0%	10,437	80,794,113	100.0%	11,406.44	86,545,119	100.0%	12,311.00	

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FIGURE 25. Total Operating Fund Expenditures (Fund 485), FY 2007-2008

Program Code	Program Name	Campus	Bakersfield		San Marcos		Sonoma		Stanislaus		Humboldt	
			Total Expenses	% of Total								
0101	General Academic Instruction		30,198,651	46.4%	35,857,258	39.0%	39,812,010	41.4%	41,852,428	46.3%	41,580,498	43.4%
0104	Community Education			0.0%	138,863	0.2%	18	0.0%	0	0.0%	0	0.0%
0105	Preparatory/Remedial Instruction		3,213	0.0%	117,216	0.1%	138,410	0.1%	17	0.0%	0	0.0%
0106	Instructional Information Technology			0.0%	2,114,668	2.3%	958,467	1.0%	122	0.0%	231,507	0.2%
0100 Total			36,199,865	46.4%	38,228,705	41.6%	40,919,887	42.5%	42,810,789	47.4%	41,792,005	43.6%
0201	Institutes and Research Centers		72,590	0.1%	93,439	0.1%	0	0.0%	0	0.0%	0	0.0%
0202	Individual and Project Research			0.0%	83,124	0.1%	12	0.0%	0	0.0%	0	0.0%
0200 Total			72,590	0.1%	176,563	0.2%	23	0.0%	0	0.0%	0	0.0%
0301	Community Service		66,157	0.1%	204,083	0.2%	0	0.0%	0	0.0%	0	0.0%
0303	Public Broadcasting Services			0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
0304	Public Service Information Technology			0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
0300 Total			66,157	0.1%	204,083	0.2%	0	0.0%	0	0.0%	0	0.0%
0401	Libraries		2,793,404	3.6%	3,642,440	4.0%	483	0.0%	452	0.0%	3,288,853	3.6%
0402	Museums and Galleries			0.0%	248	0.0%	76	0.0%	8	0.0%	9,745	0.0%
0403	Educational Media Services		2,615,995	3.4%	576,107	0.6%	0	0.0%	0	0.0%	1	0.0%
0405	Academic Administration		5,095,269	6.5%	39,623	0.0%	5	0.0%	0	0.0%	1,429,166	1.6%
0406	Academic Personnel Development		98,407	0.1%	1,145,643	1.2%	880	0.0%	619	0.0%	4,680,303	5.2%
0408	Course and Curriculum Development			0.0%	1,130,995	1.2%	150	0.0%	12	0.0%	270,650	0.3%
0409	Academic Support Information Technology		485,896	0.6%	225,291	0.2%	30	0.0%	0	0.0%	30,035	0.0%
0400 Total			11,086,671	14.2%	14,226,638	15.5%	1,866	0.0%	1,311	1.4%	11,085,873	12.3%
0501	Student Services Administration		2,146,638	2.8%	2,653,276	2.9%	352	0.0%	227	0.0%	1,513,724	1.7%
0502	Social and Cultural Development		3,758,586	4.8%	1,673,632	1.8%	805,045	0.8%	102	0.0%	2,498,981	2.8%
0503	Counseling and Career Guidance		993,502	1.3%	1,037,092	1.1%	137	0.0%	95	0.0%	1,023,246	1.1%
0504	Financial Aid Administration		1,073,918	1.4%	701,173	0.8%	98	0.0%	132	0.0%	822,048	0.9%
0507	Student Health Services		1,684,998	2.2%	1,270,953	1.4%	168	0.0%	224	0.0%	1,500,887	1.7%
0508	Student Services Information Technology		564,192	0.7%	1,145,643	1.2%	152	0.0%	26	0.0%	410,833	0.5%
0510	Student Admissions		429,635	0.6%	1,214,650	1.3%	227	0.0%	315	0.0%	1,729,971	1.9%
0512	Student Records			0.0%	616,861	0.7%	82	0.0%	109	0.0%	1,463,547	1.6%
0500 Total			10,693,408	13.7%	10,859,501	11.8%	1,459	0.0%	1,180	1.3%	10,950,658	12.1%
0601	Executive Management		3,376,636	4.3%	3,383,186	3.7%	449	0.0%	336	0.0%	3,363,653	3.7%
0602	Fixed Operations		2,976,383	3.8%	2,652,291	2.9%	352	0.0%	598	0.0%	2,491,286	2.7%
0605	Public Relations/Development		1,440,923	1.8%	1,220,811	1.3%	162	0.0%	96	0.0%	1,448,545	1.6%
0606	General Administration		1,040,188	1.3%	5,700,135	6.2%	756	0.0%	641	0.0%	3,088,022	3.4%
0607	Administrative Information Technology		2,073,398	2.7%	4,624,160	5.0%	613	0.0%	726	0.0%	4,628,817	5.1%
0600 Total			9,907,474	12.7%	17,951,282	19.1%	2,331	0.0%	2,091,32	2.3%	14,959,882	16.0%
0701	Physical Plant Administration		837,653	1.1%	1,142,493	1.2%	151	0.0%	282	0.0%	1,287,589	1.4%
0702	Building Maintenance		1,429,675	1.8%	1,287,791	1.4%	171	0.0%	476	0.0%	1,927,854	2.1%
0703	Custodial Services		1,039,943	1.3%	962,878	1.0%	128	0.0%	273	0.0%	1,424,431	1.6%
0704	Utilities		2,671,224	3.4%	3,335,391	3.6%	446	0.0%	446	0.0%	2,808,888	3.1%
0705	Landscape and Grounds Maintenance		1,045,676	1.3%	224,719	0.2%	30	0.0%	154	0.0%	938,792	1.0%
0706	Major Repairs and Renovations		634,835	0.8%	399,780	0.4%	53	0.0%	52	0.0%	91,870	0.1%
0707	Security and Safety		1,812,236	2.3%	2,490,098	2.7%	330	0.0%	295	0.0%	1,801,590	2.0%
0708	Logistical Services		472,959	0.6%	882,006	0.9%	114	0.0%	238	0.0%	458,220	0.5%
0709	Open and Maint Information Technology			0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
0700 Total			9,964,181	12.8%	10,705,255	11.6%	1,419	0.0%	2,217	2.4%	10,555,699	11.7%
Total			77,948,646	100.0%	91,975,428	100.0%	12,199	100.0%	12,137	100.0%	96,362,453	100.0%

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FIGURE 26. Total Operating Fund Expenditures (Fund 485), FY 2008-2009

Program Code	Program Name	Campus			Bakersfield			San Marcos			Sonoma			Stanislaus			Humboldt		
		Total Expenses	% of Total	Per FTE	Total Expenses	% of Total	Per FTE	Total Expenses	% of Total	Per FTE	Total Expenses	% of Total	Per FTE	Total Expenses	% of Total	Per FTE	Total Expenses	% of Total	Per FTE
0101	General Academic Instruction	35,290,127	46.2%	5,079	35,905,492	37.3%	4,888	41,577,687	40.0%	5,221	41,371,068	46.9%	5,560	41,430,016	41.7%	5,733			
0104	Community Education	0	0.0%	0	122,158	0.1%	17	174,019	0.2%	22	12,452	0.0%	0	0	0.0%	0			
0105	Preparatory/Remedial Instruction	121	0.0%	0	122,217	0.1%	17	174,019	0.2%	22	12,452	0.0%	0	0	0.0%	0			
0106	Instructional Information Technology	41,655	0.1%	6	1,829,360	1.9%	249	1,453,627	1.4%	183	12,452	0.0%	2	507,514	0.5%	70			
0100 Total		35,331,903	46.3%	5,085	37,979,228	39.5%	5,171	43,208,334	41.9%	5,425	41,383,520	46.9%	5,562	41,938,430	42.2%	5,803			
0201	Institutes and Research Centers	62,584	0.0%	9	1,496	0.0%	10	0	0.0%	0	0	0.0%	0	0	0.0%	0			
0202	Individual and Project Research	0	0.0%	0	76,142	0.1%	10	0	0.0%	0	0	0.0%	0	0	0.0%	0			
0200 Total		62,584	0.1%	9	77,638	0.1%	11	0	0.0%	0	0	0.0%	0	0	0.0%	0			
0301	Community Service	29,652	0.0%	4	199,240	0.2%	27	841,824	0.8%	106	0	0.0%	0	0	0.0%	0			
0302	Public Broadcasting Services	0	0.0%	0	0	0.0%	0	349,884	0.3%	44	0	0.0%	0	0	0.0%	0			
0303	Public Service Information Technology	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0			
0300 Total		29,652	0.0%	4	199,240	0.2%	27	1,197,708	1.2%	150	150	0.0%	0	0	0.0%	0			
0401	Literaries	2,670,084	3.5%	384	3,786,088	3.9%	515	3,776,676	3.7%	474	2,652,749	2.6%	357	3,560,096	3.4%	465			
0402	Museums and Galleries	0	0.0%	0	557,560	0.6%	76	63,092	0.1%	8	0	0.0%	0	194,156	0.2%	25			
0403	Educational Media Services	397,653	0.5%	57	24,577	0.0%	3	4,746,332	4.6%	596	4,818,313	5.5%	648	3,580,848	3.6%	496			
0405	Academic Administration	4,173,410	5.5%	601	6,644,166	6.9%	905	127,224	0.1%	16	33,822	0.0%	5	2,533,416	2.5%	351			
0406	Academic Personnel Development	67,830	0.0%	10	193,192	0.2%	26	2,088,160	2.0%	262	2,754,073	3.1%	370	1,670,974	1.6%	204			
0407	Course and Curriculum Development	2,749,979	3.6%	396	1,995,494	2.1%	272	2,463,332	2.4%	309	3,020,599	3.4%	405	1,476,411	1.5%	204			
0408	Academic Support Information Technology	10,058,955	13.2%	1,448	14,323,723	14.9%	1,950	10,800,424	10.5%	1,356	11,670,974	13.2%	1,569	11,663,255	11.7%	1,614			
0400 Total		10,058,955	13.2%	1,448	14,323,723	14.9%	1,950	10,800,424	10.5%	1,356	11,670,974	13.2%	1,569	11,663,255	11.7%	1,614			
0501	Student Services Administration	2,381,447	3.1%	343	2,798,124	2.9%	381	2,463,332	2.4%	309	3,020,599	3.4%	405	1,476,411	1.5%	204			
0502	Social and Cultural Development	3,349,649	4.4%	482	1,812,151	1.9%	247	2,938,937	2.9%	369	2,550,630	2.9%	343	1,089,476	1.1%	151			
0503	Counseling and Career Guidance	1,003,611	1.3%	144	943,501	1.0%	128	814,342	0.8%	102	51,789	0.1%	7	1,169,676	1.2%	162			
0504	Financial Aid Administration	1,027,620	1.3%	148	732,723	0.8%	100	1,037,533	1.0%	130	978,853	1.1%	132	1,209,860	1.2%	167			
0507	Student Health Services	1,651,734	2.2%	228	1,387,231	1.4%	189	1,968,569	1.9%	247	1,543,579	1.7%	207	2,439,871	2.5%	338			
0508	Student Services Information Technology	282,059	0.4%	41	1,104,676	1.1%	150	214,405	0.2%	27	24,402	0.0%	3	141,698	0.1%	20			
0509	Student Admissions	591,318	0.8%	85	1,405,364	1.5%	193	1,681,124	1.6%	211	1,503,935	1.7%	202	1,817,992	1.8%	252			
0510	Student Records	511,343	0.7%	74	722,258	0.8%	96	876,353	0.9%	110	1,738,109	2.0%	234	1,454,925	1.5%	201			
0500 Total		10,799,681	14.2%	1,554	10,907,429	11.3%	1,485	11,999,578	11.6%	1,506	11,469,936	12.9%	1,593	10,999,823	10.9%	1,699			
0601	Executive Management	3,404,568	4.5%	490	2,704,943	2.8%	368	4,572,259	4.4%	574	2,605,615	3.0%	350	3,810,574	3.8%	527			
0602	Fiscal Operations	2,104,518	2.8%	303	2,194,523	2.3%	299	4,472,588	4.3%	562	2,797,766	3.2%	376	3,147,415	3.2%	454			
0605	Public Relations/Development	259,547	0.3%	37	1,607,735	1.7%	219	748,678	0.7%	94	2,032,055	2.3%	273	1,112,722	1.1%	158			
0606	General Administration	2,610,059	3.4%	376	4,044,467	4.2%	533	5,448,470	5.3%	684	2,549,109	2.9%	343	5,120,370	5.2%	709			
0607	Administrative Information Technology	1,860,161	2.4%	268	4,000,922	4.2%	553	2,438,956	2.4%	306	3,767,005	4.3%	506	6,227,311	6.3%	862			
0600 Total		10,239,253	13.4%	1,474	17,609,920	18.3%	2,398	17,681,930	17.2%	2,200	13,751,550	15.6%	1,848	19,418,392	19.5%	2,687			
0701	Physical Plant Administration	688,227	0.9%	99	912,338	0.9%	124	2,551,882	2.5%	320	2,026,939	2.3%	272	1,839,071	1.8%	254			
0702	Building Maintenance	1,393,668	1.8%	201	1,558,829	1.6%	212	3,835,896	3.7%	482	644,394	0.7%	87	2,483,881	3.3%	402			
0703	Custodial Services	990,310	1.3%	143	1,054,319	1.1%	144	1,900,005	1.8%	239	1,412,523	1.6%	190	2,183,878	2.2%	308			
0704	Utilities	2,780,855	3.6%	400	3,647,432	3.8%	497	3,808,300	3.7%	478	2,713,174	3.1%	365	4,116,486	4.1%	570			
0705	Landscapes and Grounds Maintenance	1,185,701	1.6%	171	1,822,833	1.9%	25	1,179,570	1.1%	148	935,914	1.1%	126	1,065,007	1.1%	147			
0706	Major Repairs and Renovations	475,026	0.6%	68	4,666,221	4.8%	635	633,279	0.6%	80	275,924	0.3%	37	1,899,591	1.9%	263			
0707	Security and Safety	1,824,019	2.4%	263	2,281,413	2.4%	311	2,311,820	2.2%	290	1,655,114	1.9%	422	1,032,786	1.0%	143			
0708	Legal Services	452,649	0.6%	65	779,590	0.8%	106	1,997,277	1.8%	238	359,600	0.4%	48	1,032,786	1.0%	143			
0709	Oper and Maint Information Technology	0	0.0%	0	0	0.0%	0	75	0.0%	0	5,120	0.0%	1	26,556	0.0%	4			
0700 Total		9,790,755	12.8%	1,409	15,082,425	15.7%	2,059	18,123,695	17.6%	2,376	10,028,702	11.4%	1,348	15,406,898	15.5%	2,132			
Total		76,311,783	100.0%	10,983	96,178,962	100.0%	13,095	103,000,667	100.0%	17,934	88,244,682	100.0%	11,859	99,419,098	100.0%	13,757			

Data Reconciliation and Analysis Subcommittee to BLP

FIGURE 27. Total Operating Fund Expenditures (Fund 485), FY 2006-2007

FIRMS Programs		Actual Expenditures, Salary and Benefits: BA+SO+ST+HU			Actual Expenditures, Salary and Benefits: SM			Excess (shortfall)	
Code	Description	06/07	% of Total	Per FTES	06/07	% of Total	Per FTES	Per FTES	Total
0101	General Academic Instruction	147,626,760	46.78%	5,229.21	30,136,384	37.79%	4,179.69	(1,049.52)	(7,567,237)
0104	Community Education		0.00%	0.00	92,826	0.12%	12.87	12.87	92,826
0105	Preparatory/Remedial Instruction	224,768	0.07%	7.96	92,826	0.12%	12.87	4.91	35,421
0106	Instructional Information Technology	1,577,435	0.50%	55.88	1,737,993	2.18%	241.05	185.17	1,335,118
Instruction Total		149,428,964	47.35%	5,293.04	32,060,029	40.20%	4,446.48	(846.56)	(6,103.872)
0201	Institutes and Research Centers	80,253	0.03%	2.84	298,034	0.37%	41.34	38.49	277,538
0202	Individual and Project Research		0.00%		84,431	0.11%	11.71	11.71	84,431
Research Total		80,253	0.03%	2.84	382,466	0.48%	53.05	50.20	361,969
0301	Community Service	2,046,545	0.65%	72.49	258,214	0.32%	35.81	(36.68)	(264,470)
0303	Public Broadcasting Services	193,297	0.06%	6.85		0.00%	0.00	(6.85)	(49,368)
0304	Public Information Technology	204,783	0.06%	7.25		0.00%	0.00	(7.25)	(52,301)
Public Service Total		2,444,624.34	0.77%	86.59	258,214	0.32%	35.81	(50.78)	(366,139)
0401	Libraries	11,959,130	3.79%	423.61	3,533,432	4.43%	490.06	66.45	479,091
0402	Museums and Galleries	249,364	0.08%	8.83	1,780	0.00%	0.25	(8.59)	(61,907)
0403	Educational Media Services	3,184,705	1.01%	112.81	482,516	0.61%	66.92	(45.89)	(330,852)
0405	Ancillary Support	3,036,599	0.96%	107.56	33,942	0.04%	4.71	(102.85)	(741,601)
0406	Academic Administration	17,677,039	5.60%	626.15	6,160,597	7.72%	854.43	228.28	1,645,911
0407	Academic Personnel Development	497,488	0.16%	17.62	1,239,411	1.55%	171.90	154.28	1,112,354
0408	Course and Curriculum Development	35,865	0.01%	1.27	746,346	0.94%	103.51	102.24	737,186
0409	Academic Support Information Technology	4,438,318	1.41%	157.21	1,665,921	2.09%	231.05	73.84	532,382
Academic Support Total		41,078,508	13.02%	1,455.07	13,863,945	17.38%	1,922.82	467.75	3,372,565
0501	Student Services Administration	6,999,392	2.22%	247.93	2,540,714	3.19%	352.38	104.45	753,082
0502	Social and Cultural Development	9,308,447	2.95%	329.72	1,613,428	2.02%	223.77	(105.95)	(763,933)
0503	Counseling and Career Guidance	3,599,573	1.14%	127.50	595,691	0.75%	82.62	(44.89)	(323,633)
0504	Financial Aid Administration	3,710,743	1.18%	131.44	692,079	0.87%	95.99	(35.46)	(255,639)
0507	Student Health Services	6,649,338	2.11%	235.53	484,368	0.61%	67.18	(168.35)	(1,213,862)
0508	Student Services Information Technology	763,453	0.24%	27.04	1,021,478	1.28%	141.67	114.63	826,493
0509	Student Admissions	5,469,685	1.73%	193.75	1,317,864	1.65%	182.78	(10.97)	(79,084)
0510	Student Records	3,952,539	1.25%	140.01	652,826	0.82%	90.54	(49.46)	(356,646)
Student Services Total		40,453,170	12.82%	1,432.92	8,918,448	11.18%	1,236.92	(196.00)	(1,413,222)
0601	Executive Management	12,766,504	4.05%	452.21	3,087,807	3.87%	428.26	(23.96)	(172,736)
0602	Fiscal Operations	10,952,023	3.47%	387.94	1,993,916	2.50%	276.54	(111.40)	(803,212)
0605	Public Relations/Development	3,565,711	1.13%	126.30	891,650	1.12%	123.67	(2.64)	(19,027)
0606	General Administration	8,196,513	2.60%	290.34	4,767,769	5.98%	661.25	370.92	2,674,394
0607	Administrative Information Technology	6,110,909	1.94%	216.46	2,659,418	3.33%	368.84	152.38	1,098,702
Institutional Support Total		41,591,660	13.18%	1,473.25	13,400,560	16.80%	1,858.58	385.30	2,778,121
0701	Physical Plant Administration	3,781,981	1.20%	133.96	1,124,846	1.41%	156.01	22.04	158,935
0702	Building Maintenance	6,747,422	2.14%	239.01	1,482,464	1.86%	205.61	(33.40)	(240,816)
0703	Custodial Services	5,430,852	1.72%	192.37	960,820	1.20%	133.26	(59.11)	(426,210)
0704	Utilities	9,260,321	2.93%	328.02	3,478,653	4.36%	482.46	154.45	1,113,583
0705	Landscape and Grounds Maintenance	3,410,321	1.08%	120.80		0.00%	0.00	(120.80)	(870,990)
0706	Major Repairs and Renovations	2,400,012	0.76%	85.01	1,114,414	1.40%	154.56	69.55	501,455
0707	Security and Safety	6,408,351	2.03%	227.00	1,928,920	2.42%	267.53	40.53	292,238
0708	Logistical Services	3,067,638	0.97%	108.66	779,109	0.98%	108.06	(0.60)	(4,361)
Operation & Maintenance of Plant Total		40,506,897	12.84%	1,434.83	10,869,225	13.63%	1,507.48	72.65	523,833
Grand Total		315,584,076	100.00%	11,178.56	79,752,887	100.00%	11,061.12	(117.44)	(846,744)

Full Time Equivalent Students (FTES) BA+HU+SO+ST	28,231
Full Time Equivalent Students (FTES) CSUSM	7,210

Data Reconciliation and Analysis Subcommittee to BLP

FIGURE 28. Total Operating Fund Expenditures (Fund 485), FY 2007-2008

FIRMS Programs		Actual Expenditures, Salary and Benefits: BA+SO+ST+HU			Actual Expenditures, Salary and Benefits: SM			Excess (shortfall)	
Code	Description	07/08	% of Total	Per FTES	07/08	% of Total	Per FTES	Per FTES	Total
0101	General Academic Instruction	159,421,585	44.24%	5,381.81	35,857,958	38.99%	4,753.68	(628.13)	(4,738,110)
0104	Community Education		0.00%		138,863	0.15%	18.41	18.41	138,863
0105	Preparatory/Remedial Instruction	141,623	0.04%	4.78	117,216	0.13%	15.54	10.76	81,152
0106	Instructional Information Technology	2,158,318	0.60%	72.86	2,114,668	2.30%	280.34	207.48	1,565,061
Instruction Total		161,721,526	44.88%	5,459.45	38,228,705	41.56%	5,067.97	(391.48)	(2,953,033)
0201	Institutes and Research Centers	72,550	0.02%	2.45	93,439	0.10%	12.39	9.94	74,964
0202	Individual and Project Research		0.00%		83,124	0.09%	11.02	11.02	83,124
Research Total		72,550	0.02%	2.45	176,563	0.19%	23.41	20.96	158,088
0301	Community Service	1,115,501	0.31%	37.66	204,083	0.22%	27.06	(10.60)	(79,975)
0303	Public Broadcasting Services	202,286	0.06%	6.83		0.00%	0.00	(6.83)	(51,511)
0304	Public Information Technology	334,693	0.09%	11.30		0.00%	0.00	(11.30)	(85,228)
Public Service Total		1,652,481	0.46%	55.79	204,083	0.22%	27.06	(28.73)	(216,714)
0401	Libraries	13,053,560	3.62%	440.67	3,642,440	3.96%	482.88	42.21	318,404
0402	Museums and Galleries	252,799	0.07%	8.53	248	0.00%	0.03	(8.50)	(64,126)
0403	Educational Media Services	3,288,851	0.91%	111.03	576,107	0.63%	76.37	(34.65)	(261,386)
0405	Ancillary Support	3,041,848	0.84%	102.69	39,623	0.04%	5.25	(97.43)	(734,972)
0406	Academic Administration	18,577,440	5.16%	627.14	6,636,432	7.22%	879.79	252.65	1,905,762
0407	Academic Personnel Development	506,677	0.14%	17.10	1,130,995	1.23%	149.94	132.83	1,001,972
0408	Course and Curriculum Development	30,443	0.01%	1.03	225,291	0.24%	29.87	28.84	217,539
0409	Academic Support Information Technology	5,615,542	1.56%	189.57	1,974,902	2.15%	261.81	72.24	544,927
Academic Support Total		44,367,160	12.31%	1,497.76	14,226,038	15.47%	1,885.94	388.18	2,928,119
0501	Student Services Administration	7,491,220	2.08%	252.89	2,653,276	2.88%	351.74	98.85	745,667
0502	Social and Cultural Development	8,276,485	2.30%	279.40	1,673,632	1.82%	221.87	(57.53)	(433,942)
0503	Counseling and Career Guidance	3,834,105	1.06%	129.43	1,037,092	1.13%	137.49	8.05	60,753
0504	Financial Aid Administration	4,160,499	1.15%	140.45	741,173	0.81%	98.26	(42.19)	(318,281)
0507	Student Health Services	7,188,760	1.99%	242.68	1,270,953	1.38%	168.49	(74.19)	(559,636)
0508	Student Services Information Technology	804,416	0.22%	27.16	1,145,863	1.25%	151.91	124.75	941,022
0509	Student Admissions	5,768,795	1.60%	194.74	1,714,650	1.86%	227.31	32.57	245,650
0510	Student Records	4,045,741	1.12%	136.58	616,861	0.67%	81.78	(54.80)	(413,370)
Student Services Total		41,570,022	11.54%	1,403.34	10,853,501	11.80%	1,438.85	35.51	267,861
0601	Executive Management	15,042,960	4.17%	507.83	3,383,186	3.68%	448.51	(59.32)	(447,443)
0602	Fiscal Operations	12,532,164	3.48%	423.07	2,652,991	2.88%	351.71	(71.36)	(538,275)
0605	Public Relations/Development	3,721,549	1.03%	125.63	1,220,811	1.33%	161.84	36.21	273,133
0606	General Administration	13,852,177	3.84%	467.63	5,700,135	6.20%	755.67	288.04	2,172,734
0607	Administrative Information Technology	15,050,992	4.18%	508.10	4,624,160	5.03%	613.02	104.93	791,485
Institutional Support Total		60,199,842	16.71%	2,032.25	17,581,282	19.12%	2,330.75	298.50	2,251,634
0701	Physical Plant Administration	5,589,310	1.55%	188.69	1,142,493	1.24%	151.46	(37.23)	(280,803)
0702	Building Maintenance	9,446,099	2.62%	318.88	1,287,791	1.40%	170.72	(148.16)	(1,117,620)
0703	Custodial Services	6,670,280	1.85%	225.18	962,978	1.05%	127.66	(97.52)	(735,582)
0704	Utilities	12,437,453	3.45%	419.87	3,335,391	3.63%	442.17	22.30	168,244
0705	Landscape and Grounds Maintenance	4,119,175	1.14%	139.06	224,719	0.24%	29.79	(109.27)	(824,212)
0706	Major Repairs and Renovations	956,058	0.27%	32.27	399,780	0.43%	53.00	20.72	156,323
0707	Security and Safety	7,803,946	2.17%	263.45	2,490,098	2.71%	330.11	66.66	502,854
0708	Logistical Services	3,757,671	1.04%	126.85	862,006	0.94%	114.28	(12.58)	(94,870)
Operation & Maintenance of Plant Total		50,779,993	14.09%	1,714.25	10,705,255	11.64%	1,419.19	(295.06)	(2,225,667)
Grand Total		360,363,573	100.00%	12,165.28	91,975,428	100.00%	12,193.16	27.88	210,288

Full Time Equivalent Students (FTES) BA+HU+SO+ST	29,622.3
Full Time Equivalent Students (FTES) CSUSM	7,543.20

Data Reconciliation and Analysis Subcommittee to BLP

FIGURE 29. Total Operating Fund Expenditures (Fund 485), FY 2008-2009

FIRMS Programs		Actual Expenditures Salary and Benefits: BA + HU + SO + ST			Actual Expenditures Salary and Benefits: San Marcos			Excess (shortfall)	
Code	Description	Expenditures	% of Total	Per FTES	Expenditures	% of Total	Per FTES	Per FTES	Total
0101	General Academic Instruction	159,669,799	43.51%	5,398.08	35,905,492	37.33%	4,888.49	(509.59)	(3,742,863.15)
0104	Community Education				122,158	0.13%	16.63	16.63	122,158.31
0105	Preparatory/Remedial Instruction	174,140	0.05%	5.89	122,217	0.13%	16.64	10.75	78,975.57
0106	Instructional Information Technology	2,015,248	0.55%	68.13	1,829,360	1.90%	249.07	180.93	1,328,944.44
Instruction Total		161,859,187	44.11%	5,472.10	37,979,228	39.49%	5,170.83	(301.27)	(2,212,784.83)
0201	Institutes and Research Centers	62,584	0.02%	2.12	1,496	0.00%	0.20	(1.91)	(14,044.74)
0202	Individual and Project Research				76,142	0.08%	10.37	10.37	76,141.96
Research Total		62,584	0.02%	2.12	77,638	0.08%	10.57	8.45	62,097.22
0301	Community Service	877,476	0.24%	29.67	199,240	0.21%	27.13	(2.54)	(18,650.66)
0303	Public Broadcasting Services	192,172	0.05%	6.50		0.00%	0.00	(6.50)	(47,719.18)
0304	Public Information Technology	349,884	0.10%	11.83		0.00%	0.00	(11.83)	(86,881.24)
Public Service Total		1,419,532	0.39%	47.99	199,240	0.21%	27.13	(20.86)	(153,251.08)
0401	Libraries	12,465,545	3.40%	421.43	3,786,088	3.94%	515.47	94.04	690,710.45
0402	Museums and Galleries	247,188	0.07%	8.36		0.00%	0.00	(8.36)	(61,380.49)
0403	Educational Media Services	738,123	0.20%	24.95	557,560	0.58%	75.91	50.96	374,273.50
0405	Ancillary Support	2,820,993	0.77%	95.37	24,577	0.03%	3.35	(92.03)	(675,917.31)
0406	Academic Administration	17,317,903	4.72%	585.48	6,644,166	6.91%	904.60	319.12	2,343,876.56
0407	Academic Personnel Development	444,407	0.12%	15.02	1,122,646	1.17%	152.85	137.82	1,012,293.10
0408	Course and Curriculum Development	33,822	0.01%	1.14	193,192	0.20%	26.30	25.16	184,793.06
0409	Academic Support Information Technology	10,125,627	2.76%	342.32	1,995,494	2.07%	271.68	(70.64)	(518,847.67)
Academic Support Total		44,193,610	12.04%	1,494.09	14,323,723	14.89%	1,950.16	456.07	3,349,801.20
0501	Student Services Administration	9,341,789	2.55%	315.83	2,798,124	2.91%	380.96	65.14	478,421.05
0502	Social and Cultural Development	9,928,691	2.71%	335.67	1,812,151	1.88%	246.72	(88.94)	(653,289.09)
0503	Counseling and Career Guidance	3,039,418	0.83%	102.76	943,501	0.98%	128.46	25.70	188,769.04
0504	Financial Aid Administration	4,253,866	1.16%	143.81	732,723	0.76%	99.76	(44.05)	(323,573.88)
0507	Student Health Services	7,603,753	2.07%	257.07	1,387,731	1.44%	188.94	(68.13)	(500,392.14)
0508	Student Services Information Technology	662,564	0.18%	22.40	1,104,676	1.15%	150.40	128.00	940,151.62
0509	Student Admissions	5,592,179	1.52%	189.06	1,405,264	1.46%	191.33	2.27	16,643.70
0510	Student Records	4,580,755	1.25%	154.87	722,958	0.75%	98.43	(56.44)	(414,510.75)
Student Services Total		45,003,016	12.26%	1,521.45	10,907,129	11.34%	1,484.99	(36.46)	(267,780.45)
0601	Executive Management	14,393,416	3.92%	486.61	2,704,963	2.81%	368.28	(118.33)	(869,133.51)
0602	Fiscal Operations	12,522,267	3.41%	423.35	2,194,523	2.28%	298.78	(124.57)	(914,939.79)
0605	Public Relations/Development	4,154,002	1.13%	140.44	1,607,735	1.67%	218.89	78.45	576,234.99
0606	General Administration	15,728,008	4.29%	531.73	7,041,467	7.32%	958.69	426.96	3,135,971.98
0607	Administrative Information Technology	14,293,432	3.89%	483.23	4,060,892	4.22%	552.89	69.66	511,622.86
Institutional Support Total		61,091,124	16.65%	2,065.35	17,609,580	18.31%	2,397.52	332.17	2,439,756.52
0701	Physical Plant Administration	7,106,420	1.94%	240.25	912,338	0.95%	124.21	(116.04)	(852,290.18)
0702	Building Maintenance	9,117,839	2.48%	308.25	1,558,629	1.62%	212.21	(96.05)	(705,464.73)
0703	Custodial Services	6,488,416	1.77%	219.36	1,054,319	1.10%	143.54	(75.81)	(556,849.98)
0704	Utilities	13,418,815	3.66%	453.66	3,647,632	3.79%	496.62	42.96	315,543.10
0705	Landscape and Grounds Maintenance	4,366,193	1.19%	147.61	182,083	0.19%	24.79	(122.82)	(902,106.73)
0706	Major Repairs and Renovations	1,386,668	0.38%	46.88	4,666,921				
0707	Security and Safety	7,690,594	2.10%	260.00	2,281,413	2.37%	310.61	50.61	371,725.93
0708	Logistical Services	3,742,413	1.02%	126.52	779,090	0.81%	106.07	(20.45)	(150,206.01)
0709	Oper and Maint Information Technology	31,761	0.01%	1.07					
Operation & Maintenance of Plant Total		53,349,118	14.54%	1,803.61	15,082,425	15.68%	1,418.06	(337.60)	(2,479,648.60)
Grand Total		366,978,170	100.00%	12,406.71	96,178,962	100.00%	12,459.26	100.50	738,189.99

Full Time Equivalent Students (FTES) BA+HU+SO+ST	29,579.0
Full Time Equivalent Students (FTES) CSUSM	7,344.9