UTSA’s Administrative Costs
Functional Expenditures

<table>
<thead>
<tr>
<th></th>
<th>FY2019</th>
<th>FY2018</th>
<th>$ Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instruction</td>
<td>$139,892,000</td>
<td>$139,147,000</td>
<td>$745,000</td>
<td>0.54%</td>
</tr>
<tr>
<td>Research</td>
<td>67,459,000</td>
<td>57,008,000</td>
<td>10,451,000</td>
<td>18.33%</td>
</tr>
<tr>
<td>Public Service</td>
<td>16,091,000</td>
<td>15,669,000</td>
<td>422,000</td>
<td>2.69%</td>
</tr>
</tbody>
</table>

- **Instruction**
  - Expenses for institution’s instruction program
  - Credit and noncredit courses

- **Research**
  - Externally funded research
  - Separately budgeted departmental research – change in methodology caused part of FY19 increase

- **Public Service**
  - Expenses to provide non-instructional services for the benefit of external groups
  - Example: Institute for Economic Development
# Functional Expenditures

<table>
<thead>
<tr>
<th></th>
<th>FY2019</th>
<th>FY2018</th>
<th>$ Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academic Support</td>
<td>$ 64,573,000</td>
<td>$ 57,949,000</td>
<td>$ 6,624,000</td>
<td>11.43%</td>
</tr>
<tr>
<td>Student Services</td>
<td>30,906,000</td>
<td>28,531,000</td>
<td>2,375,000</td>
<td>8.32%</td>
</tr>
<tr>
<td>Institutional Support</td>
<td>44,413,000</td>
<td>42,087,000</td>
<td>2,326,000</td>
<td>5.53%</td>
</tr>
</tbody>
</table>

- **Academic Support**
  - Expenses incurred to provide support services for instruction, research and public service
  - Examples: Libraries, Advising, College level activities

- **Student Services**
  - Expenses for offices and activities that contribute to students’ well-being and development outside the context of the formal instruction program
  - Examples: Registrar, Financial Aid, Counseling Services

- **Institutional Support**
  - Expenses for central activities concerned with management and planning for the entire institution
  - Examples: Executive Management, Development and Alumni Relations, Business Affairs administrative services
Functional Expenditures

<table>
<thead>
<tr>
<th></th>
<th>FY2019</th>
<th>FY2018</th>
<th>$ Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operations and Maintenance of Plant</td>
<td>$45,381,000</td>
<td>$42,050,000</td>
<td>$3,331,000</td>
<td>7.92%</td>
</tr>
<tr>
<td>Scholarships and Fellowships</td>
<td>51,063,000</td>
<td>48,051,000</td>
<td>3,012,000</td>
<td>6.27%</td>
</tr>
<tr>
<td>Auxiliary Enterprises</td>
<td>58,148,000</td>
<td>60,142,000</td>
<td>(1,994,000)</td>
<td>-3.32%</td>
</tr>
<tr>
<td>Depreciation of Buildings and Equipment</td>
<td>49,952,000</td>
<td>49,168,000</td>
<td>784,000</td>
<td>1.59%</td>
</tr>
</tbody>
</table>

- **Operations and Maintenance of Plant**
  - Expenses for the administration, supervision, operation, maintenance, preservation, and protection of the institution's physical plant

- **Scholarships and Fellowships**
  - Grants that neither require the student to perform service to the institution nor require the student to repay the amount
  - Does not include all financial aid; Most financial aid is presented as direct offset to tuition revenue. Total aid for FY2019 was $148.7 million, which was a $8.6 million increase.

- **Auxiliary Enterprises**
  - Managed to operate as a self-supporting activity
  - Examples: Housing, Athletics, Parking

- **Depreciation**
  - Building and capital equipment are expensed over their useful life rather than at the time of purchase.
UT System % Administrative Cost Measure Calculation

\[
\text{Institutional Support Expenses} \div (\text{Total Operating Expenses} - \text{Auxiliary Expenses})
\]
Administrative Cost Measure

** with one-time initiative expenses removed, 2019 = 8.3%
Administrative Cost Measure – UT System
Diving into...
UT System % Administrative Cost Calculation

**Institutional Support Expenses** ÷
(Total Operating Expenses – Auxiliary Expenses)
Institutional Support Expenses – Composition

Executive salaries constitute only 6% of administrative costs.
Diving into...
UT System % Administrative Cost Calculation

\[
\frac{\text{Institutional Support Expenses}}{\text{(Total Operating Expenses} - \text{Auxiliary Expenses})}
\]

Total Operating Expenses includes research expenditures
- varies widely among institutions
- impairs direct comparison of institutional support/administrative costs

THECB normalizes the cost pools to Full Time Student Equivalent (FTSE)
- adjusts for institutional scale for better direct comparisons
Costs Per FTSE (THECB) - UT System

Expenditures per full-time student equivalent, FY 2018
UT System

- Instructional Support: $7,348
- Academic Support: $2,388
- Institutional Support: $1,860
- Other: $8,315

UTSA's institutional support administrative costs are below UTS average.
Costs Per FTSE (THECB) – Emerging Research Universities (ERU)

Expenditures per full-time student equivalent, FY 2018
Emerging Research Universities

UTSA’s institutional support administrative costs are below ERU average

|$0| $2,000| $4,000| $6,000| $8,000| $10,000| $12,000| $14,000|

<table>
<thead>
<tr>
<th>Category</th>
<th>Texas State</th>
<th>Texas Tech</th>
<th>UT Arlington</th>
<th>UT Dallas</th>
<th>UT El Paso</th>
<th>UT San Antonio</th>
<th>U of Houston</th>
<th>U North Texas</th>
<th>ERU Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instructional Support</td>
<td>$2,254</td>
<td>$1,500</td>
<td>$1,500</td>
<td>$1,500</td>
<td>$1,500</td>
<td>$1,500</td>
<td>$1,500</td>
<td>$1,500</td>
<td>$1,500</td>
</tr>
<tr>
<td>Academic Support</td>
<td>$2,254</td>
<td>$1,500</td>
<td>$1,500</td>
<td>$1,500</td>
<td>$1,500</td>
<td>$1,500</td>
<td>$1,500</td>
<td>$1,500</td>
<td>$1,500</td>
</tr>
<tr>
<td>Institutional Support</td>
<td>$6,323</td>
<td>$6,323</td>
<td>$6,323</td>
<td>$6,323</td>
<td>$6,323</td>
<td>$6,323</td>
<td>$6,323</td>
<td>$6,323</td>
<td>$6,323</td>
</tr>
<tr>
<td>Other</td>
<td>$8,630</td>
<td>$8,630</td>
<td>$8,630</td>
<td>$8,630</td>
<td>$8,630</td>
<td>$8,630</td>
<td>$8,630</td>
<td>$8,630</td>
<td>$8,630</td>
</tr>
</tbody>
</table>

ERU Average