How Does UTSA Use IRM?

Focused on activity generation, IRM is primarily a resource allocation model. Incentive-based models require that campus units be categorized into two main groups based on their impact on revenue generation and level of financial self-sustainability. Individual units have autonomy, transparency, and clear financial data for decision-making.

**Revenue Units**
- Cover direct costs with generated revenue
- Fully allocated administrative (central) costs
- Accountable for performance, retaining surpluses and losses
- Pay the Strategic Investment Fund Participation Fee

**Support Units**
- Provide services and/or support to Academic Revenue Units and Auxiliary Units
- Accountable for support service levels relative to investment (efficiency)
- Use benchmarking as funding rationale
- Pay the Strategic Investment Fund Participation Fee

Campus units identified as revenue units are organized into the following two categories:
- **Academic Revenue Units**
  - Carlos Alvarez College of Business
  - College of Education & Human Development
  - College of Engineering and Integrated Design
  - College for Health, Community and Policy
  - College of Liberal and Fine Arts
  - College of Sciences
  - University College
- **Auxiliary Revenue Units**
  - Athletics
  - Campus Recreation
  - Campus Services – Bookstore, Vending, Food Services, UTSA Card, Parking & Transportation
  - Child Development Center
  - Housing Services
  - Student Health Services
  - Student Union

Support Units net expenditures are paid for by the Revenue Units. Administrative Support Units net expenditures are allocated to Academic Revenue Units and Auxiliary Revenue Units. Academic Support Units net expenditures are allocated to Academic Revenue Units. Campus units identified as support units are organized into the following two categories:
- **Academic Support Units**
- **Administrative Support Units**
  - Business Affairs
    - Financial Affairs
    - Budget & Financial Planning
    - Purchasing
    - Risk & Emergency Management
  - Development
    - Alumni Relations
    - Donor Relations
  - Facilities
    - Facilities divided into three cost pools; Auxiliaries allocated $1.1M
  - Inclusive Excellence
  - Office of the President
    - Communications
    - Legal
    - Compliance & Audit
  - People Excellence
    - Talent Cultivation
    - Employee Services
    - Strategic Project Management
  - Public Safety
    - Campus Police
    - Security Services
    - Behavioral Intervention
  - University Relations
    - Government Relations
    - Communications
  - University Technology Solutions
    - Help Desk
    - Enterprise Services
    - Information Technology