3.0 EXPENDITURES

3.1 Total Operating Expenditures

As demonstrated by the chart to the right, financial resources remain concentrated on the university's core business — instruction. The format in which expenditure data are reported for public institutions changed for IPEDS between 2008-09 and 2009-10. Beginning with 2009-10 expenses for operations and maintenance of the physical plant are embedded in each of the major expense categories. Therefore, comparisons to previous years are no longer possible.

Instructional functions detailed in the chart as instruction and academic support represented 73 percent of all expenditures in 2009-10.

When JMU is compared to the public institutions in its national peer group (approved by State Council of Higher Education), the 2009-10 data indicate that JMU is the third highest institution in support of instruction (see chart on page 30). As indicated in the chart on page 31, JMU spends a smaller percent on institutional support than ten of its peer institutions. JMU continues to operate administrative functions efficiently in order to concentrate resources on the university's primary mission of instruction. In fact, during the budget impasses of a few years ago and the current budget challenges the university purposely preserved its instructional monies.
*E&G estimate excludes Research, Public Service, Scholarships and Fellowships, and Transfers.

Note: Data not available for Baylor University, Boston College, Duquesne University, Fairfield University, Gonzaga University, Hofstra University, Loyola Marymount University, Marquette University, St. John's University-New York and Texas Christian University, all private institutions.
Note: Data not available for Baylor University, Boston College, Duquesne University, Fairfield University, Gonzaga University, Hofstra University, Loyola Marymount University, Marquette University, St. John's University-New York and Texas Christian University, all private institutions.
The chart presented below compares instructional/academic and institutional support for Virginia's comprehensive institutions. Of the Virginia comprehensive institutions in 2009-10, JMU ranks first in percent of E&G budget spent on instruction and academic support (combined) and last in percent of E&G budget spent on institutional support.

* E&G estimates exclude Research, Public Service, Scholarships and Fellowships, and Transfers
The chart below analyzes institutional expenditures in a slightly different manner. Instead of examining institutional support as a percent of the E&G operating budget, this graphic displays the same expenditure category on a FTE student (FTES) basis. It could be argued that this represents a truer picture of expenditures than the percentage when comparing institutions with different educational missions — e.g., comprehensive and doctoral institutions. For doctoral-level institutions, the percent of E&G expenditures used for institutional support is lessened by their huge research budgets that are often included in their total E&G expenditures.

Of the Virginia institutions, JMU again ranks last at $1,454 per FTES expended on institutional support in FY10. This figure is $42 per student less than the next lowest institution (Old Dominion University) and $2,937 less than the highest (UVA). On a per student basis, JMU has been administratively the leanest institution in the Commonwealth for more than 20 years.
3.2 Faculty and Staff Salaries

In the spring of 2007, JMU and the other Virginia publicly funded colleges and universities negotiated new peer institutions with SCHEV staff and other state agency representatives. These replaced the peer groups negotiated in 1997 as a benchmark in support of the public policy objective that all state colleges and universities offer competitive faculty salaries equal to the 60th percentile of a national group of its peer institutions. In 2010-11 JMU’s current position was 19th out of 25 institutions. The 60th percentile faculty salary for 2010-11 was $82,400, thereby putting JMU’s reported (to AAUP) average salary $15,000 below the objective. Comparative information for 2011-12 will be available in April 2012.

As demonstrated by the data shown on page 36, the 1996-97 through 1999-2000 salary increases for faculty, administrators, and classified staff exceeded the CPI. In 2000-01 the CPI exceeded the average salary increases. In 2001-02 no faculty or staff received salary increases due to the budget impasse, and the monthly cost of the family medical plan increased to $218. In 2002-03 the family medical plan increased to $240. In 2003-04 the Commonwealth instituted a new medical plan, COVA Care, which reduced the monthly premium to $99. In 2004-05 the University funded salary increases for all faculty and staff in July (2.0 percent for all instructional faculty plus 1.0 percent for full professors; 1.0 percent for all administrators and classified staff). In December 2006 all eligible faculty received a 3.84 percent increase. The family medical premium increased to $140. The 2005-06, 2006-07 and 2007-08 salary increases exceeded the CPI. Due to the severe financial crisis in Virginia, 2008-09, 2009-10 and 2010-11 salaries were frozen at 2007-08 rates. In December 2010 all JMU faculty and staff received a 3.0 percent “bonus” that was not applied to the base salary. No “bonus” was given in 2011-12.

Classified salary increases outpaced those for both instructional faculty and administrators during 1993-94 and 1994-95 because the General Assembly funded a statewide merit program. During 1995-96, classified staff received the same percentage pay raise as instructional faculty and administrators. In 1996-97 their raises were greater than faculty and administrators, but were less than faculty in 1997-98. In 1998-99 the increases for classified staff were higher than administrators, but smaller than faculty. In 1999-00 and 2000-01 the increases for classified staff were higher than the other two groups. In 2001-02 no classified staff received raises. Classified staff received a 2.5 percent bonus in August 2002. A 3.00 percent raise for all classified staff occurred in December 2004 in addition to the 1.00 percent July bonus. In December 2005 instructional faculty received a 5.00 percent raise, and administrative and classified staff received a 4.00 percent raise. In December 2006 faculty received a 3.84 percent raise, administrators received a 3.29 percent raise, and classified staff received a 4.00 percent raise. In December 2007 all faculty, administrators and classified staff received a 4.00 percent raise. In December 2010 all faculty, administrators and classified staff received a 3.00 percent bonus that is not applied to the base salary. On July 1 classified, AP or instructional faculty hired prior to July 1, 2010 and enrolled in VRS Plan 1 received a 5 percent base salary increase to offset the 5 percent VRS member contributions required by the General Assembly.

Between 1989-90 and 1999-00 the appropriated salary raises for faculty and classified staff slightly exceeded the CPI due to the higher raises and lower CPI. Between 1989-90 and 1994-95, the monthly cost for family medical insurance increased by 67 percent from $102 to $170. The monthly cost of family medical plan insurance decreased to $157 in 1995-96, but again increased to $240 by 2001-02, a 66.7 percent increase since 1995-96. A new medical plan instituted by the Commonwealth decreased the monthly premium to $113 for 2004-05. By
2010-11 the premium increased to $150. For instructional faculty benefits as a percentage of total compensation increased from 24.9 percent in 1991-92 to 33.9 percent in 2010-11.

Average Faculty Salary = $78.5 (Thousands)
Source: Institutional Research and AAUP
<table>
<thead>
<tr>
<th>Year</th>
<th>CPI Increase (December To December) *</th>
<th>Appropriated Salary Increase</th>
<th>Monthly Cost of Family Medical Plan</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>Instructional Faculty</td>
<td>Administrative Faculty</td>
</tr>
<tr>
<td>1990-91</td>
<td>6.1%</td>
<td>2.36%</td>
<td>1.90%</td>
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<td>1991-92</td>
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<tr>
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<td>2004-05</td>
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<tr>
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<td>2011-12</td>
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<td>0.00%</td>
</tr>
</tbody>
</table>

Source: JMU Budget Office and Human Resources

Note: 1990-91 percentage allows for the 2 percent salary reduction in December, 1990. Since 1992-93, salary increase percentages are effective in December of each fiscal year. Effective date of change in health care cost varies from year to year.

1 In August 2002 all continuing faculty, staff, and administrators received a 2.50 percent bonus that was not added to the base salary.
2 In July 2004 JMU funded raises for all employees. The Commonwealth also funded raises for all eligible employees beginning in December 2004.
3 In 2010 a one-time 3.0 percent bonus was given to all full-time employees. The 3.0 percent was not added to the base salary and is not included in salary statistics for IPEDS and AAUP.
4 On July 1 classified, AP or instructional faculty hired prior to July 1, 2010 and enrolled in VRS Plan 1 received a 5% base salary increase to offset the 5% VRS member contributions required by the General Assembly.

Health insurance figures from Virginia Department of Human Resources Management. Medical plan is COVA Care (includes basic dental) for Family. See [DOA Payroll Bulletins](http://www.bl.gov/news.release/pdf/cpi.pdf) for annual rates.