



UNIVERSITY OF SAN FRANCISCO
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**Operating Budget for Fiscal Year 2025
Balancing Presentation
March 27, 2024**

Prepared by the
Office of Planning and Budget



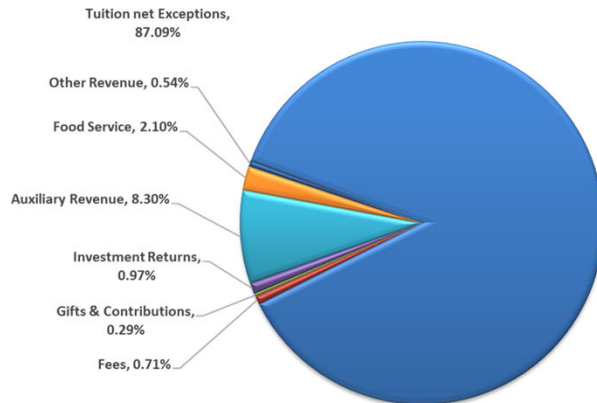
FY 2025 Sources of Revenue and Expense

(in \$1,000s)

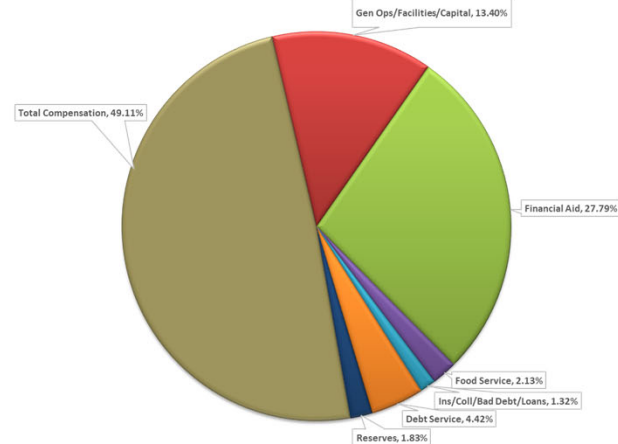
Revenue	FY 2025 Budget
Tuition net Exceptions	448,599
Fees	3,651
Gifts & Contributions	1,502
Investment Returns	4,994
Auxiliary Revenue	42,746
Food Service	10,797
Other Revenue	2,802
Total Revenue	515,091

Expense	FY 2025 Budget
Total Compensation	252,964
Gen Ops/Facilities/Capital	69,040
Financial Aid	143,143
Food Service	10,947
Ins/Coll/Bad Debt/Loans	6,819
Debt Service	22,768
Reserves	9,410
Total Expense	515,091

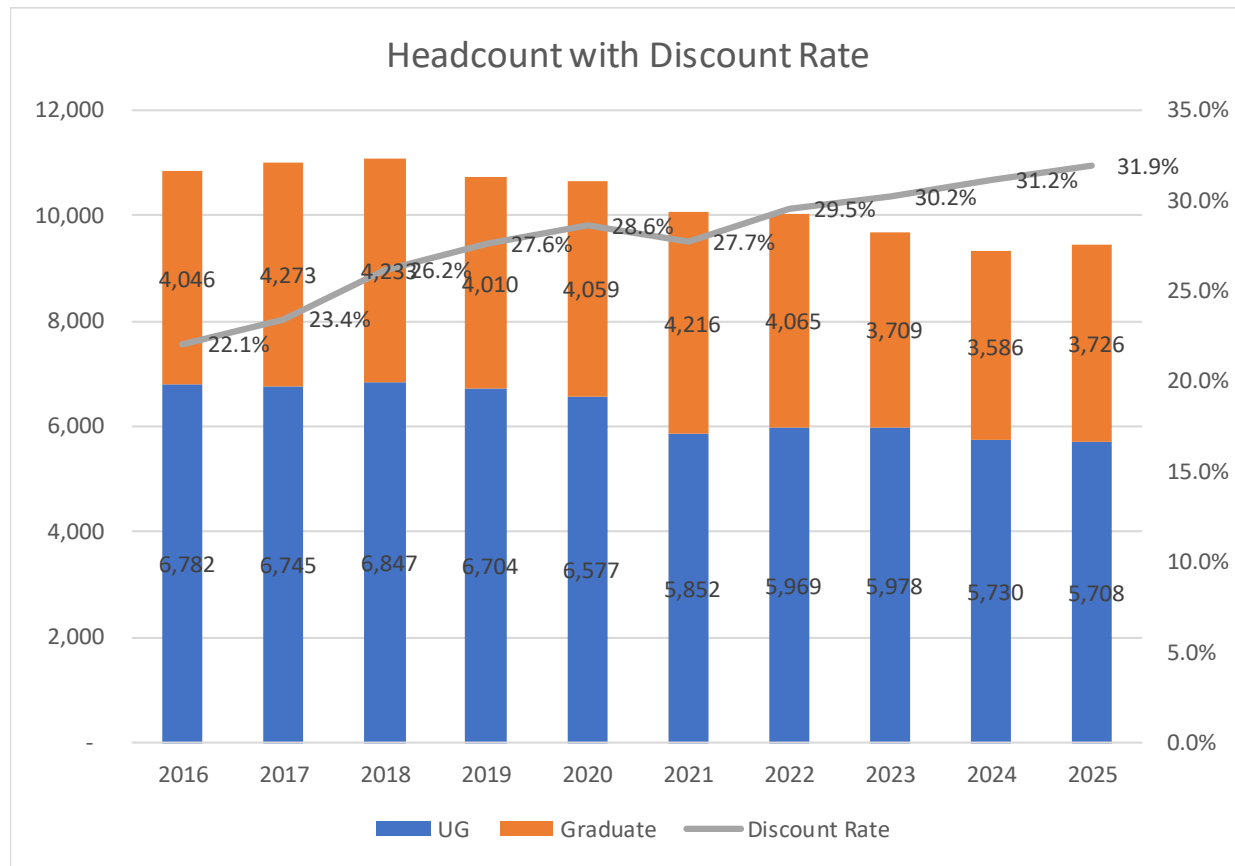
FY 2025 Revenue by Category



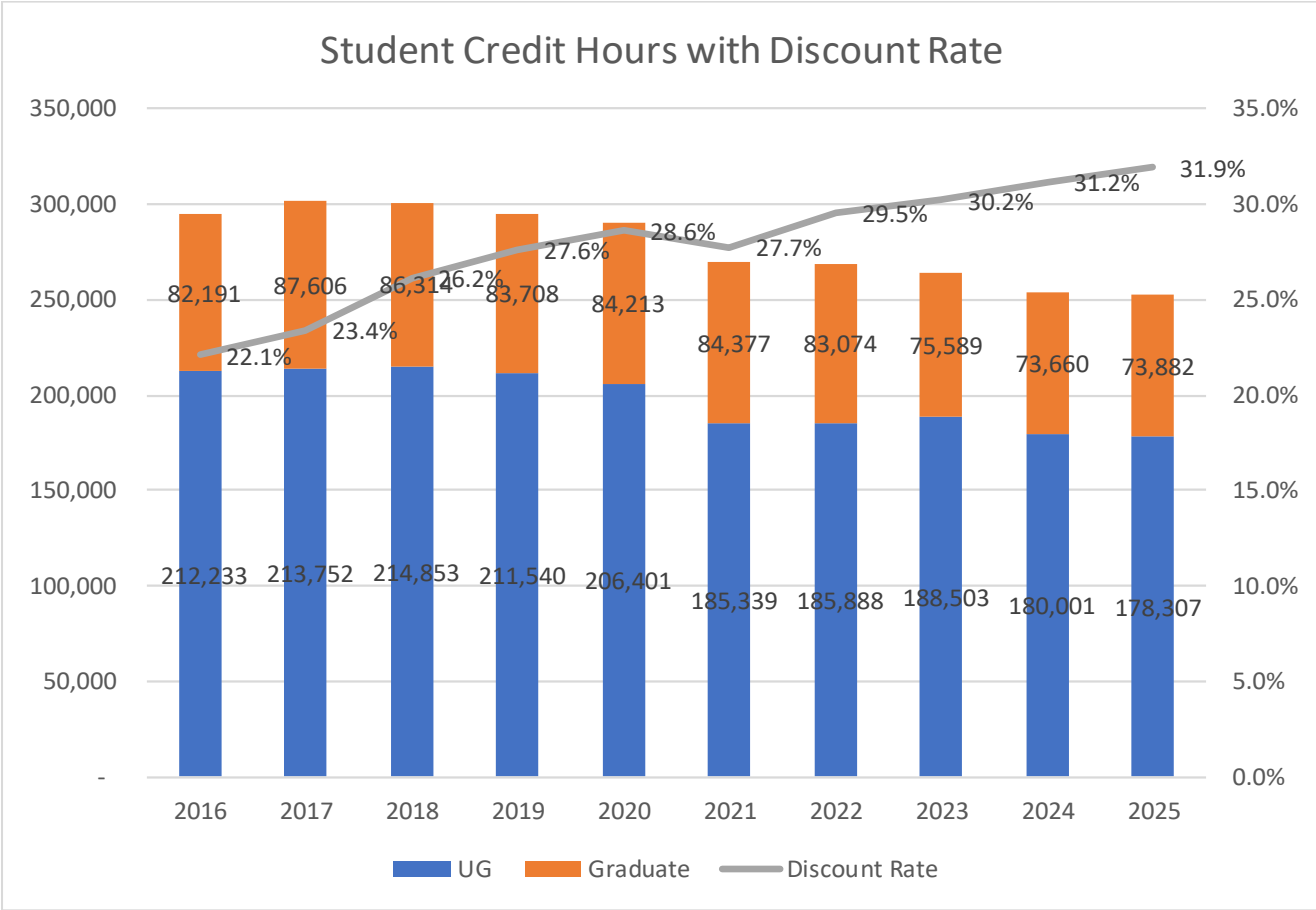
FY 2025 Expense by Category



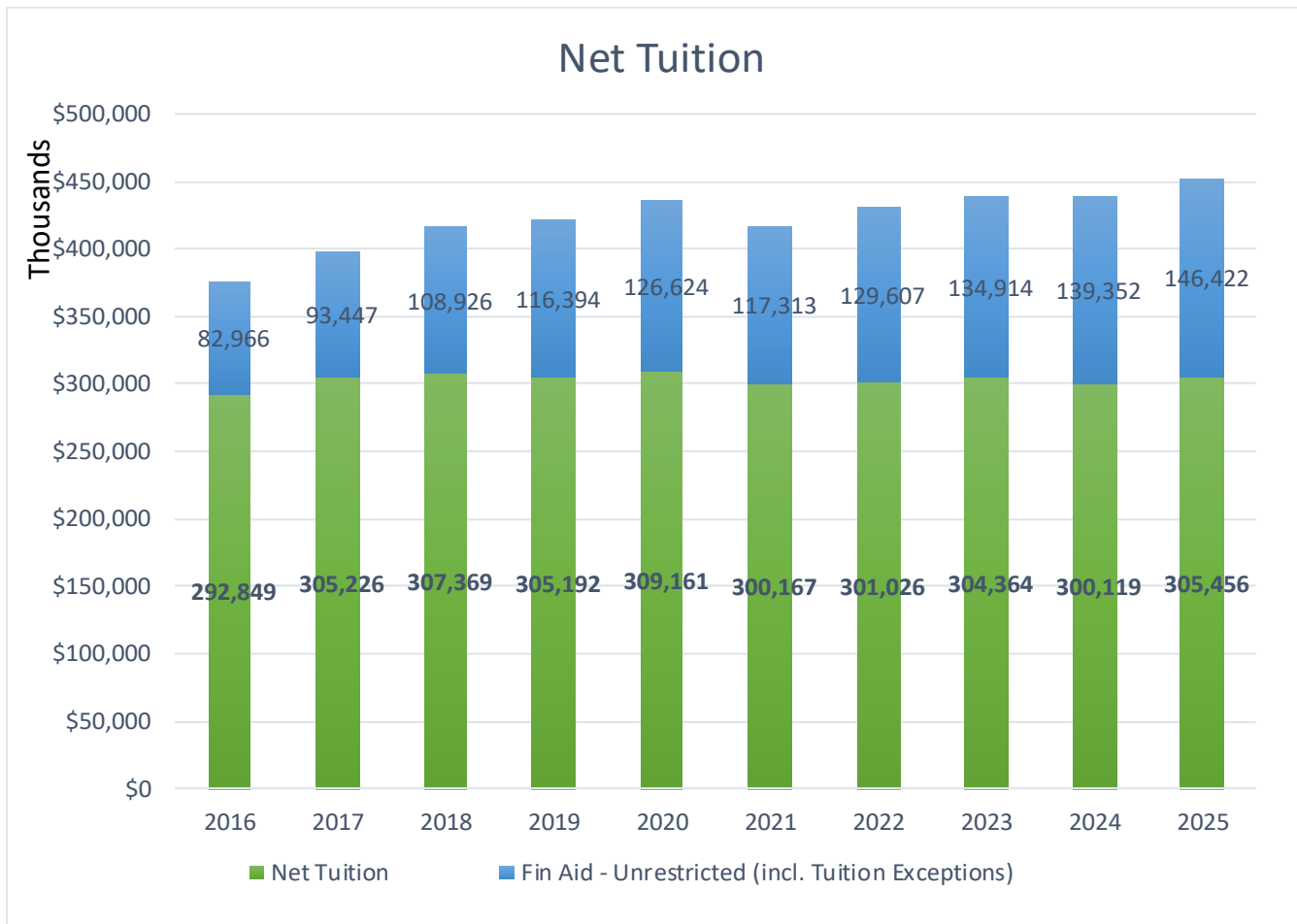
FY 2016 to FY 2025 Headcount with Discount Rate



FY 2016 to FY 2025 Student Credit Hours with Discount Rate



Net Tuition, FY2016 – FY2025



FY 2025 Budget Balancing by Component

(in \$1,000s)

Component	Amount	
FY24 One-time Division Savings Reversed	(26,516.0)	
FY24 One-time Central Savings Reversed	(13,050.3)	(39,566.3) Total FY24 1X Savings Reversed
FY25 Non-Law Net Tuition Adjustment	(6,452.2)	
FY25 Net Housing Adjustment	491.4	
FY25 Law Contribution Increase	375.6	
FY24 One-time Budget Assist Funding Reversed	636.5	
FY25 Budget Assist Additions	(13,496.2)	
Subtotal	(58,011.2)	
FY24 One-time Central Savings to Base	10,005.0	
FY25 Division Savings: Base	27,348.6	
FY25 Division Savings: One-time	20,657.6	48,006.2 Total FY25 Division Savings
Subtotal	58,011.2	
Total	0.0	

FY 2025 Budget Balancing by Component and Category

(in \$1,000s)

Category	FY24 Base Adjustment	FY24 Savings P1 Reversed	FY24 Savings P2 Reversed	FY25 Net Tuition Model	FY25 Housing Model
50 - REVENUE	(152.5)	(1,115.0)	(5,150.0)	(7,427.4)	530.8
60 - SALARIES & BEN	(602.3)	(11,749.2)	-	-	-
70 - EXPENDITURES	754.7	(13,651.8)	(7,900.3)	975.2	(39.4)
Grand Total	-	(26,516.0)	(13,050.3)	(6,452.2)	491.4

Category (cont.)	FY25 Law Adjustment	FY24 1X BA Funding Reversed	FY25 Budget Assist	FY25 Meal Plan Adjustment	Subtotal
50 - REVENUE	3,917.4	-	-	(656.2)	(10,052.8)
60 - SALARIES & BEN	(2,014.4)	-	(9,459.2)	-	(23,825.0)
70 - EXPENDITURES	(1,527.4)	636.5	(4,037.0)	656.2	(24,133.4)
Grand Total	375.6	636.5	(13,496.2)	-	(58,011.2)

Budget Balancing Signage:

Revenue as positive values: negative adjustment is decrease; positive adjustment is increase

Expenses (Salaries & Ben, Expenditures) as negative values: negative adjustment is increase;

positive adjustment is decrease

FY 2025 Budget Balancing by Component and Category Cont.

(in \$1,000s)

Category	FY24 Savings P2 to Base	FY25 Savings 1X	FY25 Savings Base	Adjustment Subtotal
50 - REVENUE	3,400.0	585.0	1,360.0	5,345.0
60 - SALARIES & BEN	-	11,814.8	13,221.4	25,036.2
70 - EXPENDITURES	6,605.0	8,257.8	12,767.2	27,630.0
Grand Total	10,005.0	20,657.6	27,348.6	58,011.2

Category	FY24 Board Budget	All Adjustments	FY25 Board Budget
50 - REVENUE	519,798.9	(4,707.8)	515,091.1
60 - SALARIES & BEN	(254,175.1)	1,211.2	(252,963.9)
70 - EXPENDITURES	(265,623.8)	3,496.6	(262,127.2)
Grand Total	-	-	-

Budget Balancing Signage:

Revenue as positive values: negative adjustment is decrease; positive adjustment is increase

Expenses (Salaries & Ben, Expenditures) as negative values: negative adjustment is increase; positive adjustment is decrease

FY 2025 Budget Assist Expense Additions by Investment Type

FY25 Budget Assist Investment Type	Amount
Faculty Compensation	(4,973,652)
Faculty Development	(41,992)
Staff Compensation	(4,665,525)
Utilities	(2,471,355)
Facilities	(145,961)
Information Technology	(515,203)
Strategic Enrollment Management	(124,514)
Office of Marketing Communications	(89,500)
Gleeson Library Systems	(105,510)
Student Life Systems	(12,994)
Discretionary Increase Requests Placeholder	(250,000)
Non-Discretionary Increase Requests Placeholder	(100,000)
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	(13,496,206)

FY 2025 Budget Savings by Source

FY25 Budget Savings Source	Amount
Division Additional Revenue	1,945,000
Division Compensation Savings*	25,036,199
Division Operating, Facilities & Capital Savings	20,174,041
Division Scholarship	851,000
Division Savings Subtotal	<u>48,006,240</u>
Reserves Decrease to 1.83% of Gross Revenue	1,000,000
Investment Returns Increase	3,400,000
Scholarships - Unfunded to Funded Sources	1,250,000
Debt Service & Bad Debt Reductions	2,630,000
Lease Termination and Delayed Blood Bank Ops	1,725,000
Central Savings Subtotal	<u>10,005,000</u>
Total Savings	<u><u>58,011,240</u></u>

*Includes Full-time faculty savings FTE of 62.5, and Full-time staff savings FTE of 61.0
 Note: FY24 division one-time compensation savings of \$11,749,169 included
 Full-time faculty savings FTE of 31.4, and Full-time staff savings FTE of 25.6