UNIVERSITY OF SAN FRANCISCO

University Budget Advisory Committee (UBAC)
Community Update for ASUSF Town Hall
Feb 11, 2026

Overview

University Budget Advisory Committee (UBAC)

Where do our operating revenues come from?

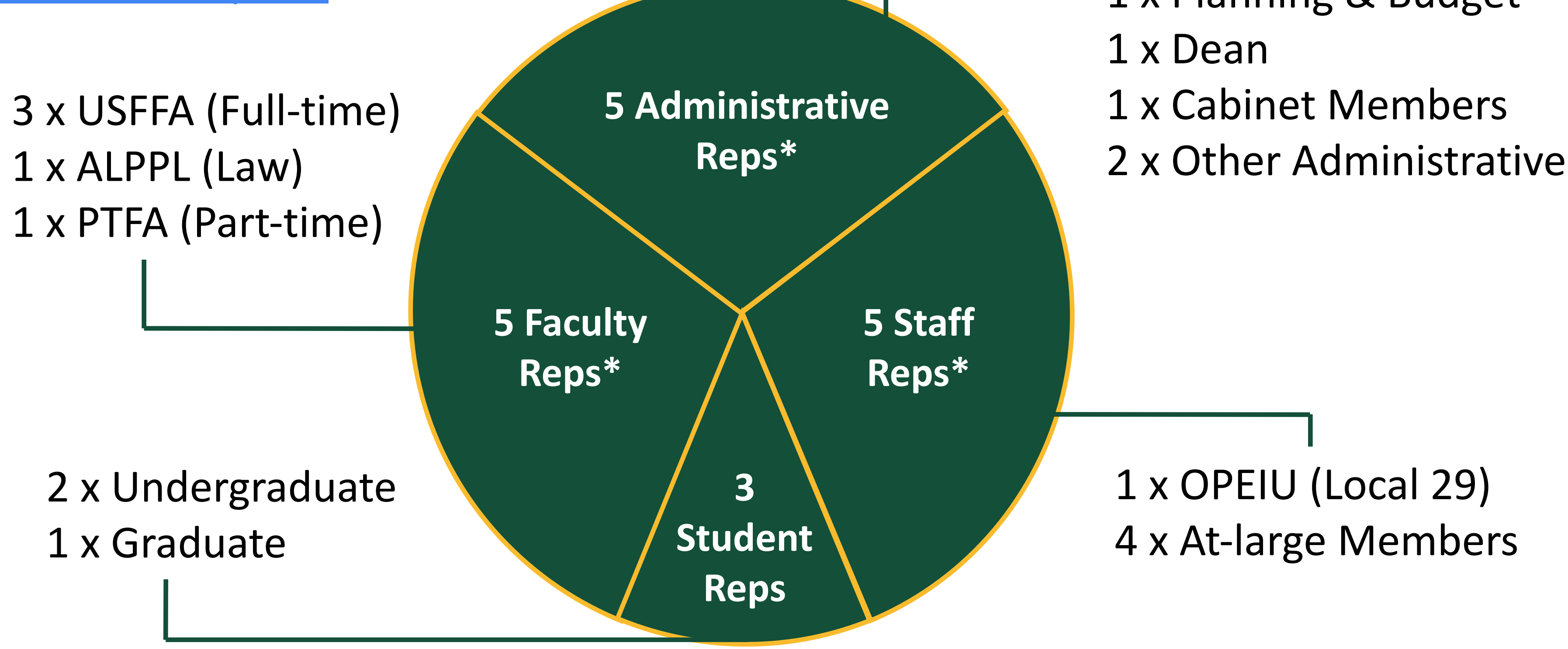
Where do our operating expenses go towards?

How does the operating budget change?

UBAC Purpose & Membership

According to by-laws: “UBAC will advise the President, Provost and Cabinet regarding the university’s budget, ***providing a vital link between the university leadership and the community***. In this advisory role, UBAC will make recommendations on the university budget and financial plan, accounting for both current and future needs.”

Full Membership Info:



Ex-Officio members: President, Provost & Chief Financial Officer

*1 member serves as tri-chair.

The Annual Operating Budget Cycle

REV

Fall Census & Net Tuition Revenue Update

Tuition Rate Increase Voted & Announced

JUL | AUG | * SEP | OCT | NOV | * DEC

EXP

Next-Yr Budget Assists Submitted, Voted & Announced

Spring Census & Net Tuition Revenue Update

Next-Year Enrollment Targets Tracked & Reported (through to Sept)

JAN | FEB | * MAR | APR | MAY | * JUN

Next-Yr Budget Balancing Efforts

Next-Yr Budget Approved

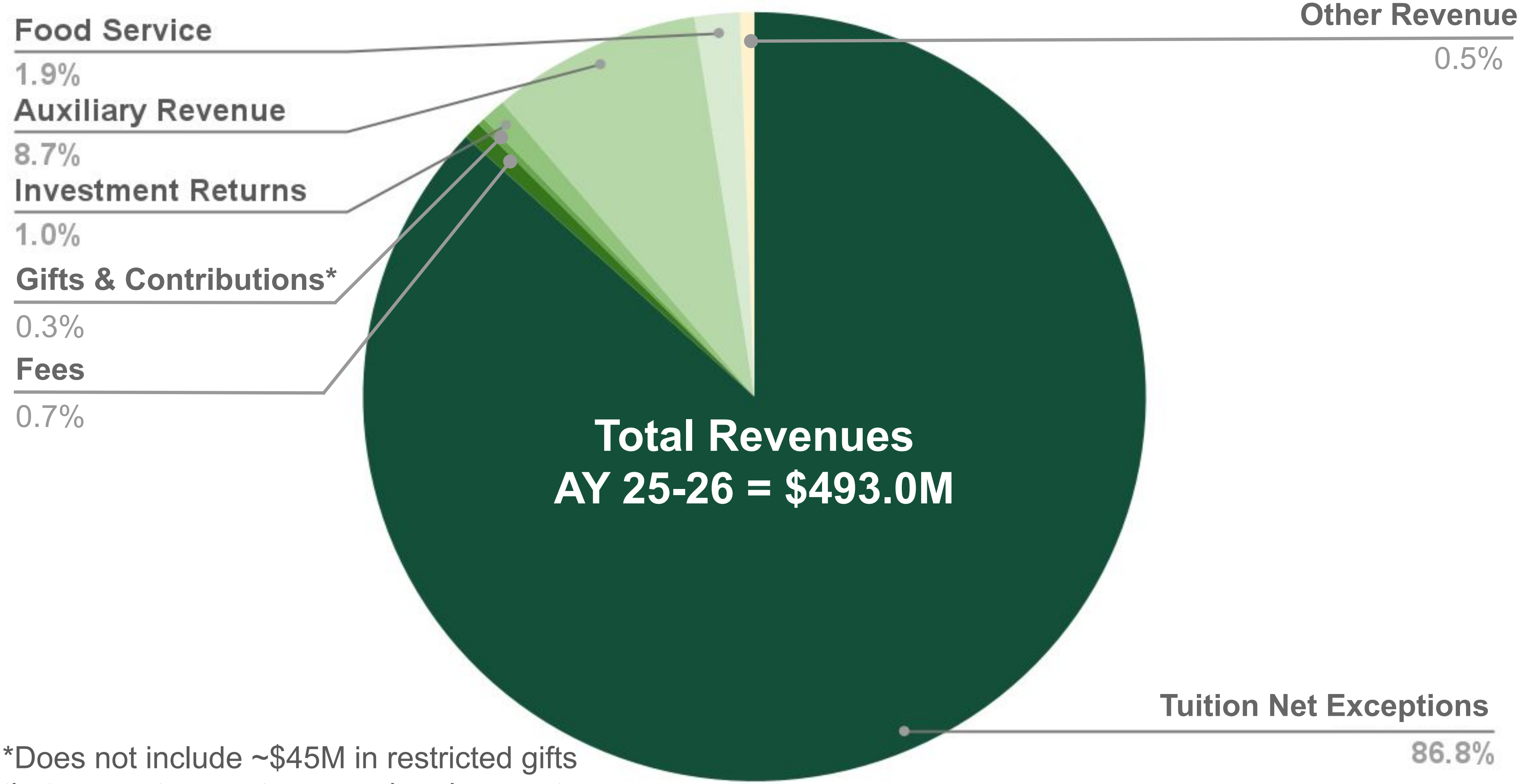
* Current-year operating forecast updated using actual activity & past trends.

Source: Operating Budget Timeline

Where do our operating revenues come from?

AY 25-26 Sources of Operating Revenue

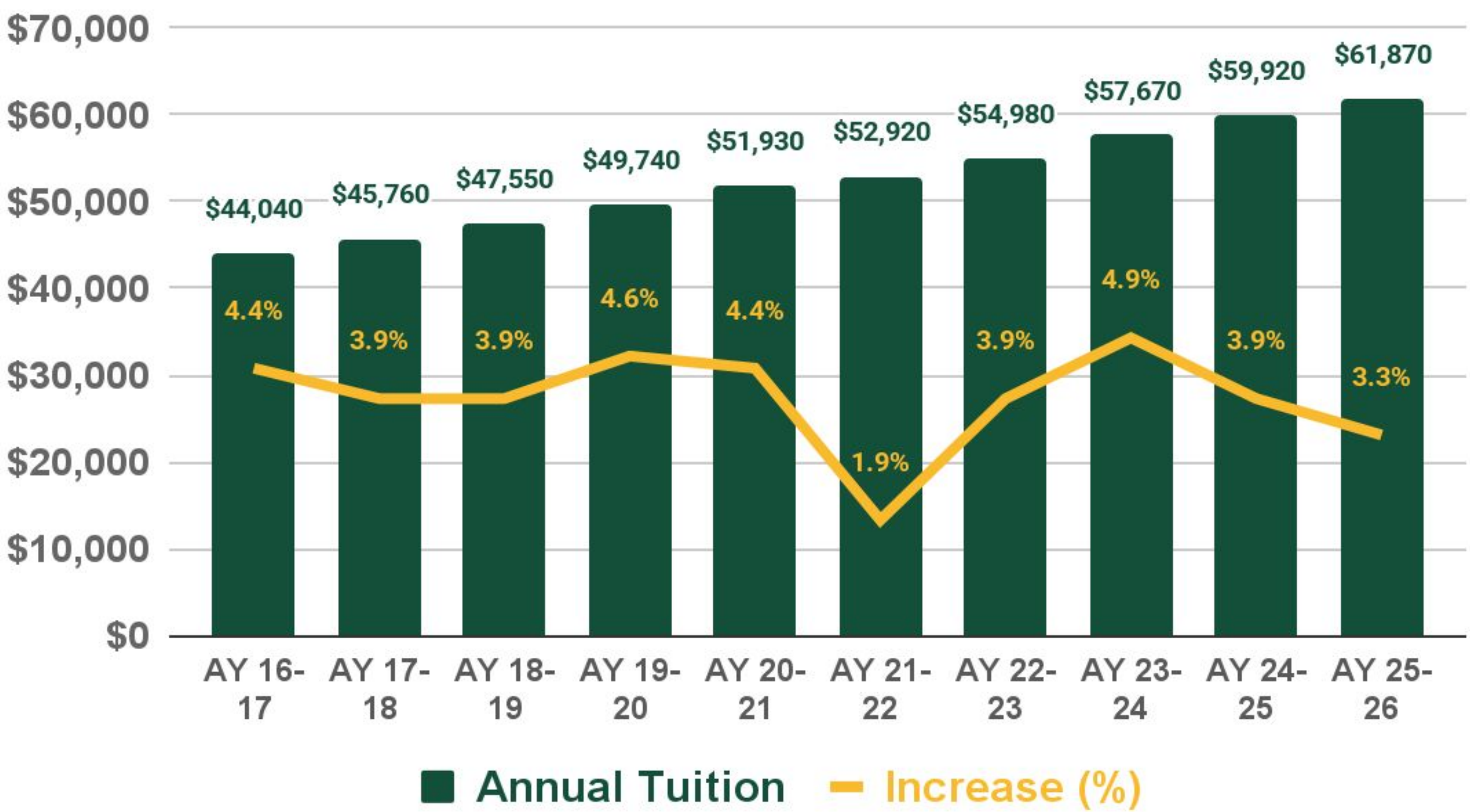
Approximately 87% of operating revenue comes from tuition.



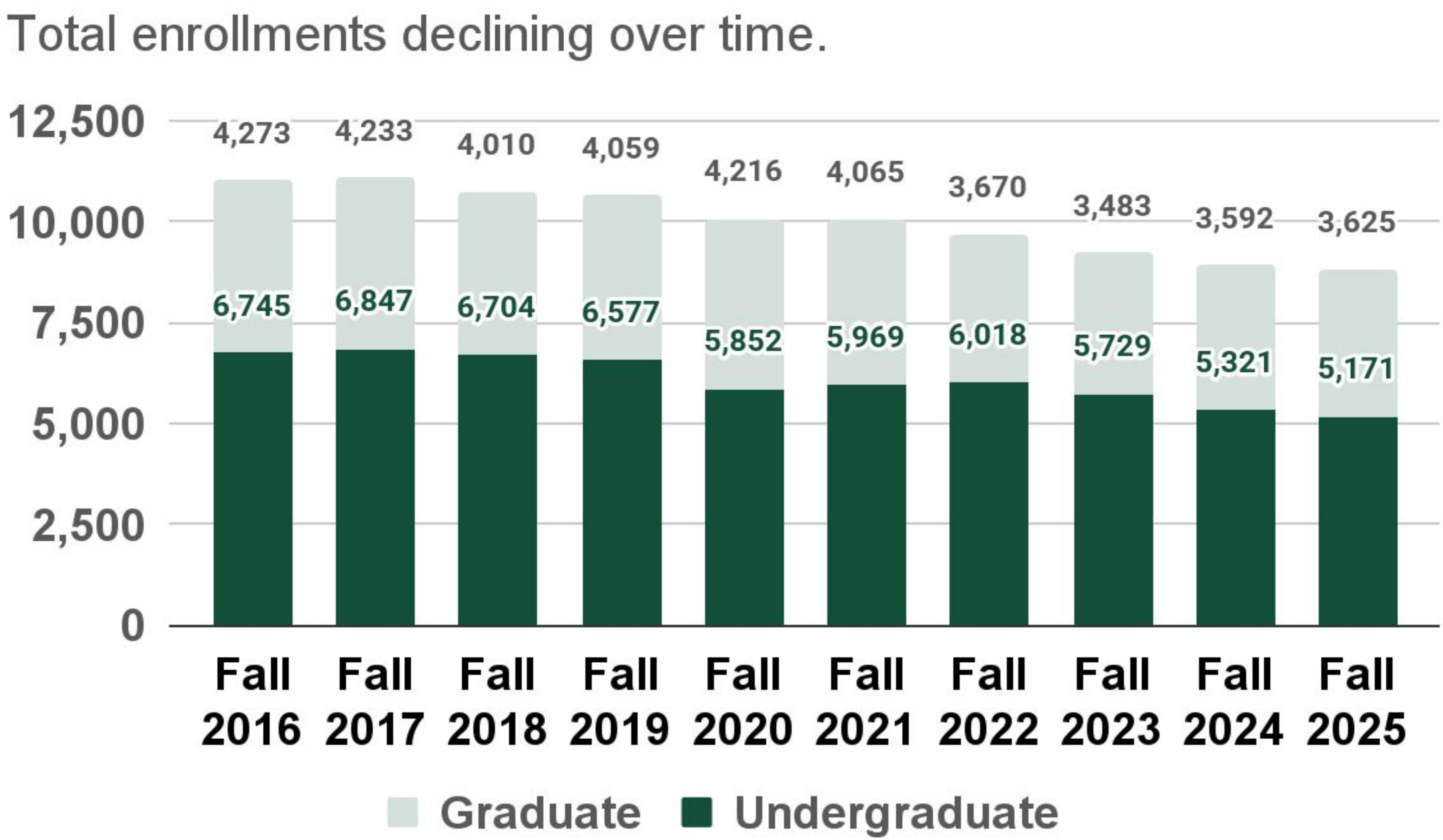
*Does not include ~$45M in restricted gifts that support current year and endowment.

Tuition Rates Over Time

USF tends to fall in middle of range vs similar universities.

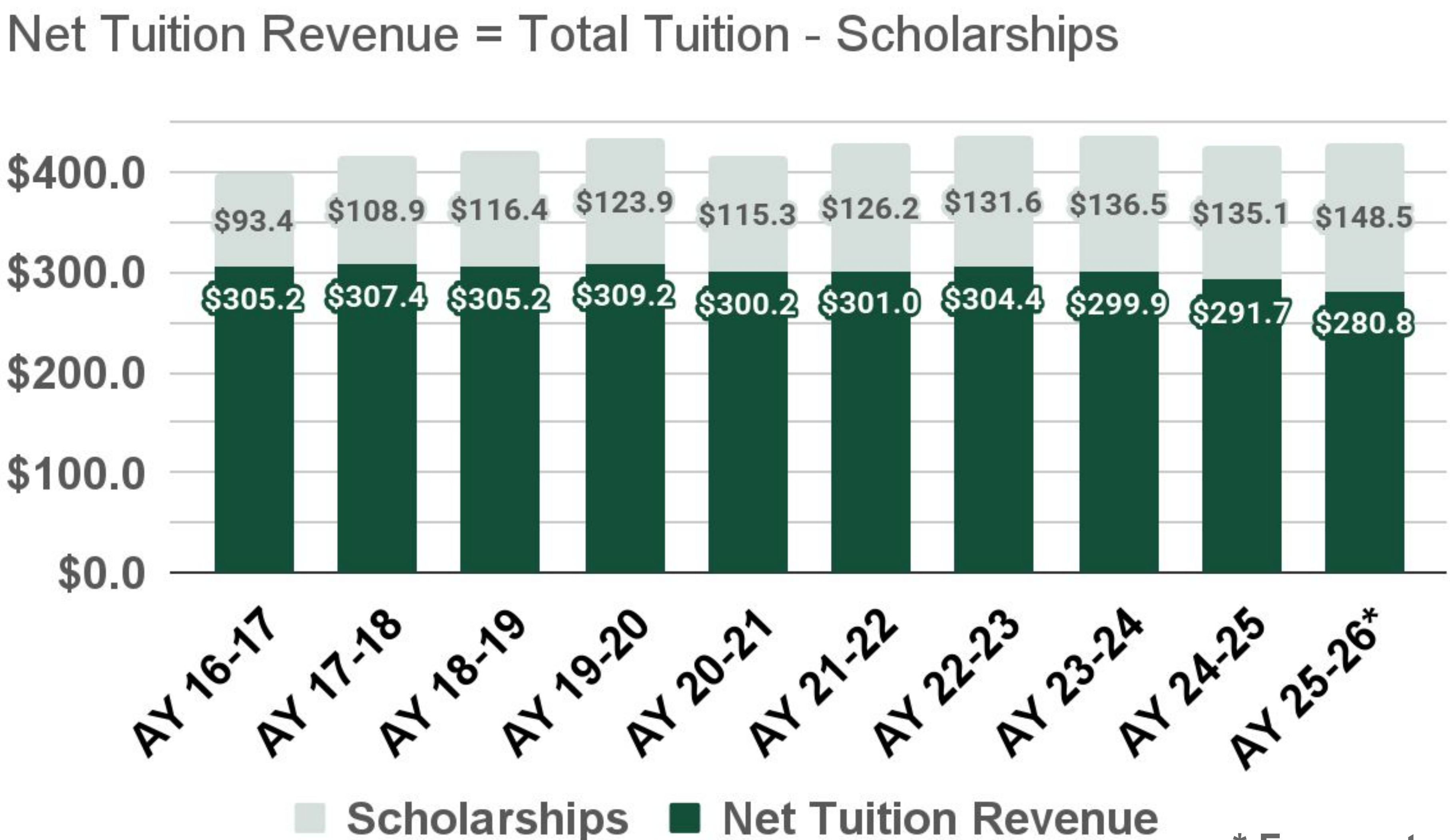


Fall Enrollments Over Time



Source: USF Almanac - Enrollment

Total Net Tuition Over Time

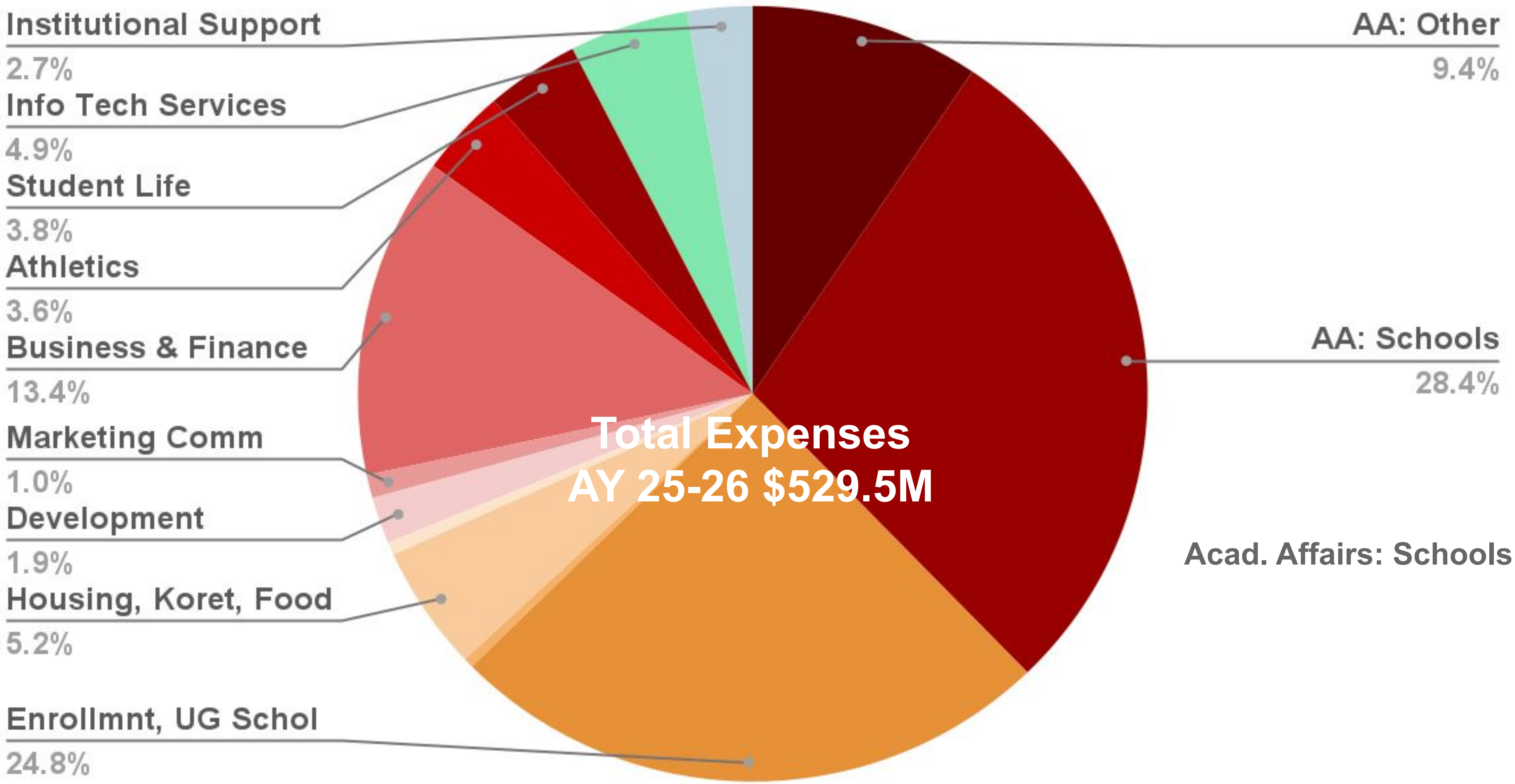


* Forecasted

Where do our operating expenses come from?

AY 25-26 Operating Expenses by Functional Area

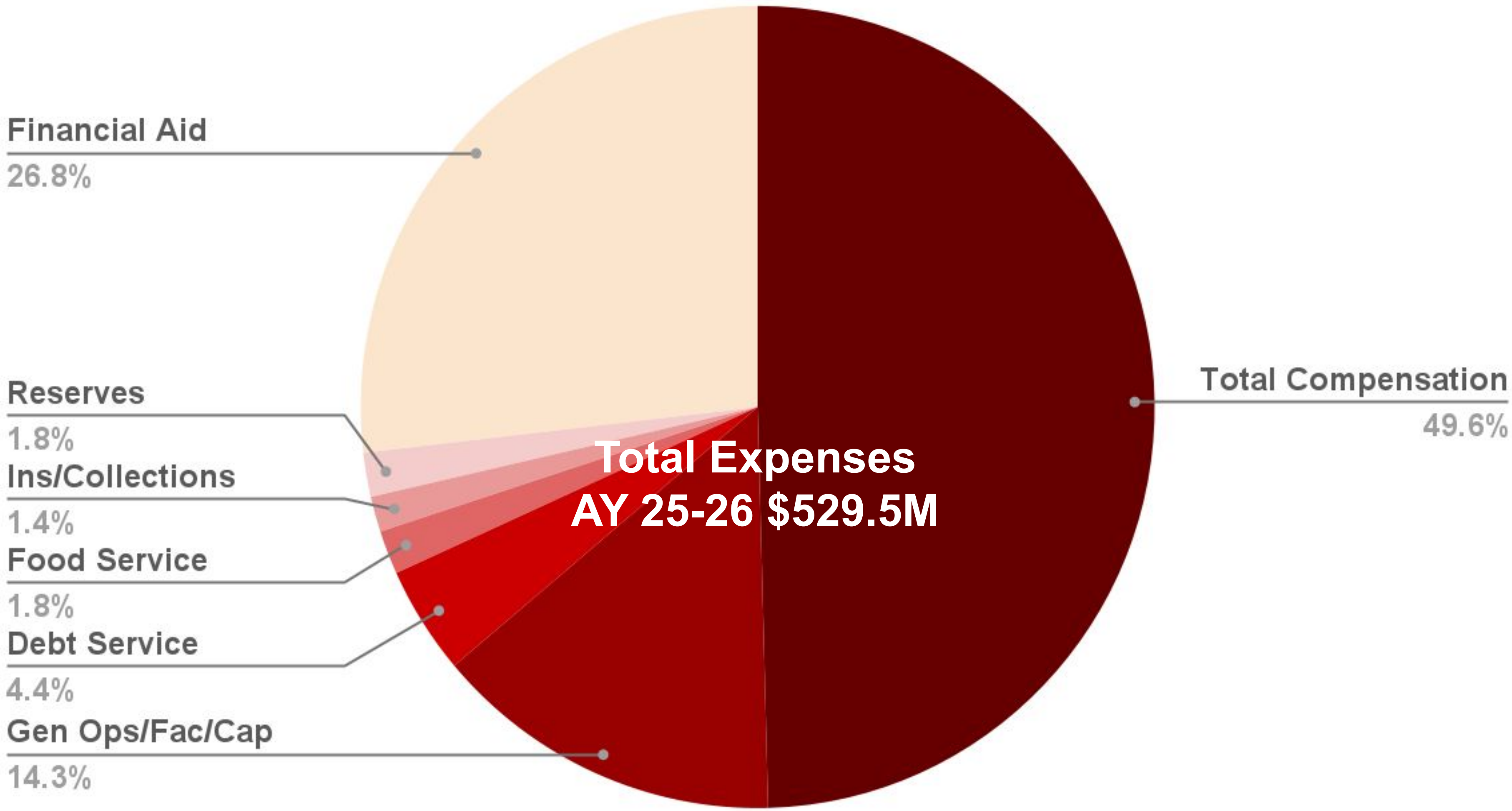
Total Academic Affairs (AA) Accounts for 37.8% of Budget



Source: FY26 Board Approved Operating Budget

AY 25-26 Operating Expenses by Category

Nearly 50% comes from salaries & benefits across divisions.



How does the operating budget change moving forward?

Component as of Jan 13, 2026	AY 26-27 Preliminary Change	Budget Initial Adjustment Notes
AY 25-26 Budget Gap	(36,520.2)	current fiscal year operating budget expenses greater than revenues
Net Tuition Model (Fall update)	(8,979.4)	enrollment projections, tuition rates, scholarship increases
Law Tuition Share (estimated)	844.8	increase in Law's contribution to university overhead
Housing Net Revenue Model	192.2	room rates, bed counts, occupancy rates, formula expenses
Compensation Increase Pool - Faculty	(4,226.9)	funding for potential salary and associated benefits increases
Compensation Increase Pool - Staff	(3,714.6)	funding for potential salary and associated benefits increases
Budget Assist Requests (all submitted)	(13,270.4)	online submission platform for additional funding requests
Subtotal	(65,674.5)	
AY 26-27 Planned Base Savings	25,000.0	university divisions next fiscal year target base budget savings
AY 26-27 Budget Gap	(40,674.5)	budget gap to be addressed by three-year fiscal plan
Notes	(-) net decrease	
	+ net increase	
	figures in $1000s	

Submit Questions to UBAC

(https://tinyurl.com/UBACquestions)

Sources

[Office of Planning & Budget Reports]

- Operating Budget Timeline
- Board Approved Operating Budgets
- Board Approved Tuition Fees Recommendations

[Additional Data Sources]

- Operating Base Budgets
- FY27 Budget Assists Requests
- FY27 Budget Balancing Schedule