



UTSA[®]

The University of Texas at San Antonio[™]

UTSA's Administrative Costs

Functional Expenditures

	FY2019	FY2018	\$ Change	% Change
Instruction	\$139,892,000	\$139,147,000	\$ 745,000	0.54%
Research	67,459,000	57,008,000	10,451,000	18.33%
Public Service	16,091,000	15,669,000	422,000	2.69%

- 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

	FY2019	FY2018	\$ Change	% Change
Academic Support	\$ 64,573,000	\$ 57,949,000	\$ 6,624,000	11.43%
Student Services	30,906,000	28,531,000	2,375,000	8.32%
Institutional Support	44,413,000	42,087,000	2,326,000	5.53%

- **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

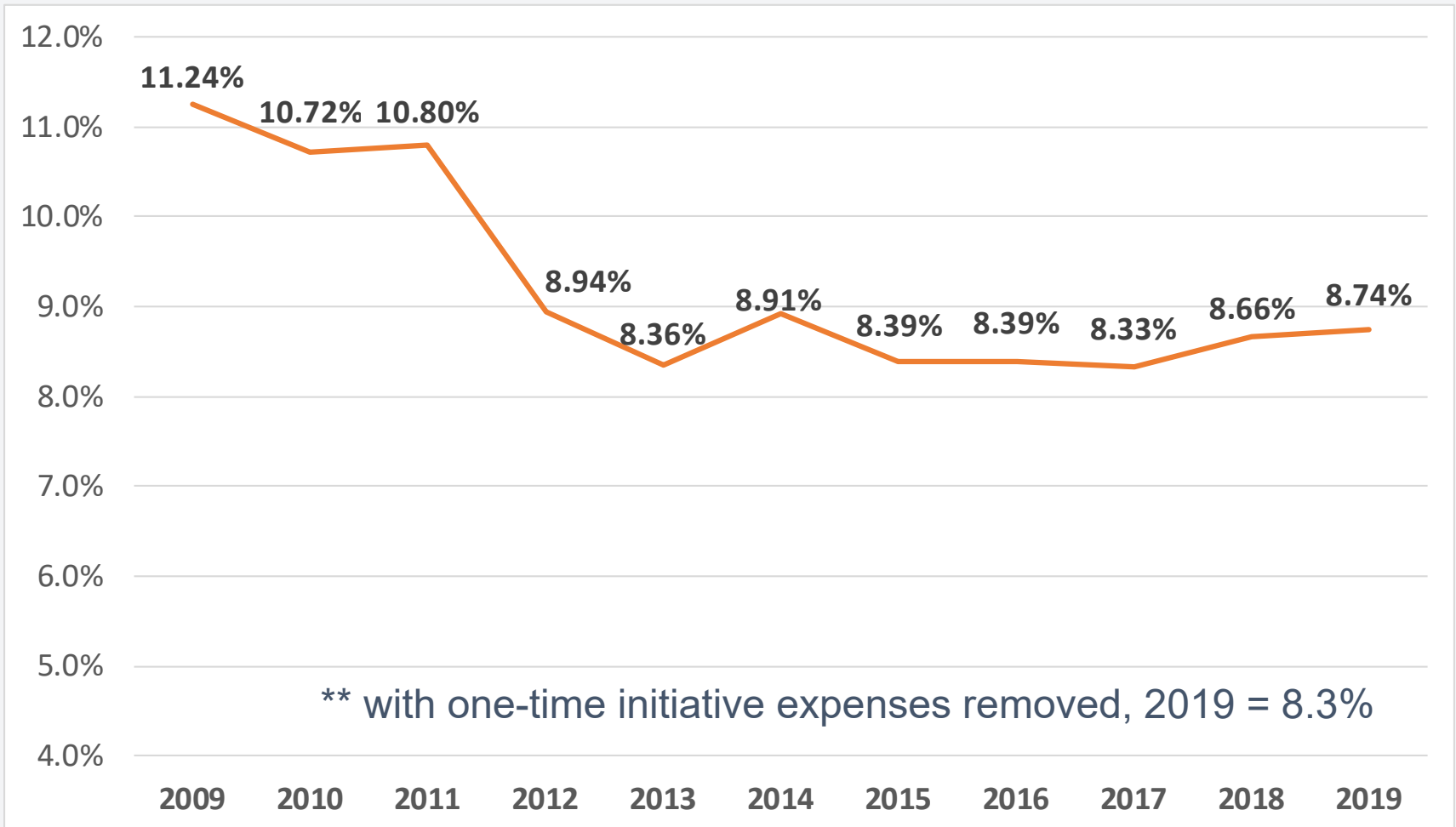
	FY2019	FY2018	\$ Change	% Change
Operations and Maintenance of Plant	\$ 45,381,000	\$ 42,050,000	\$ 3,331,000	7.92%
Scholarships and Fellowships	51,063,000	48,051,000	3,012,000	6.27%
Auxiliary Enterprises	58,148,000	60,142,000	(1,994,000)	-3.32%
Depreciation of Buildings and Equipment	49,952,000	49,168,000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

- **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.

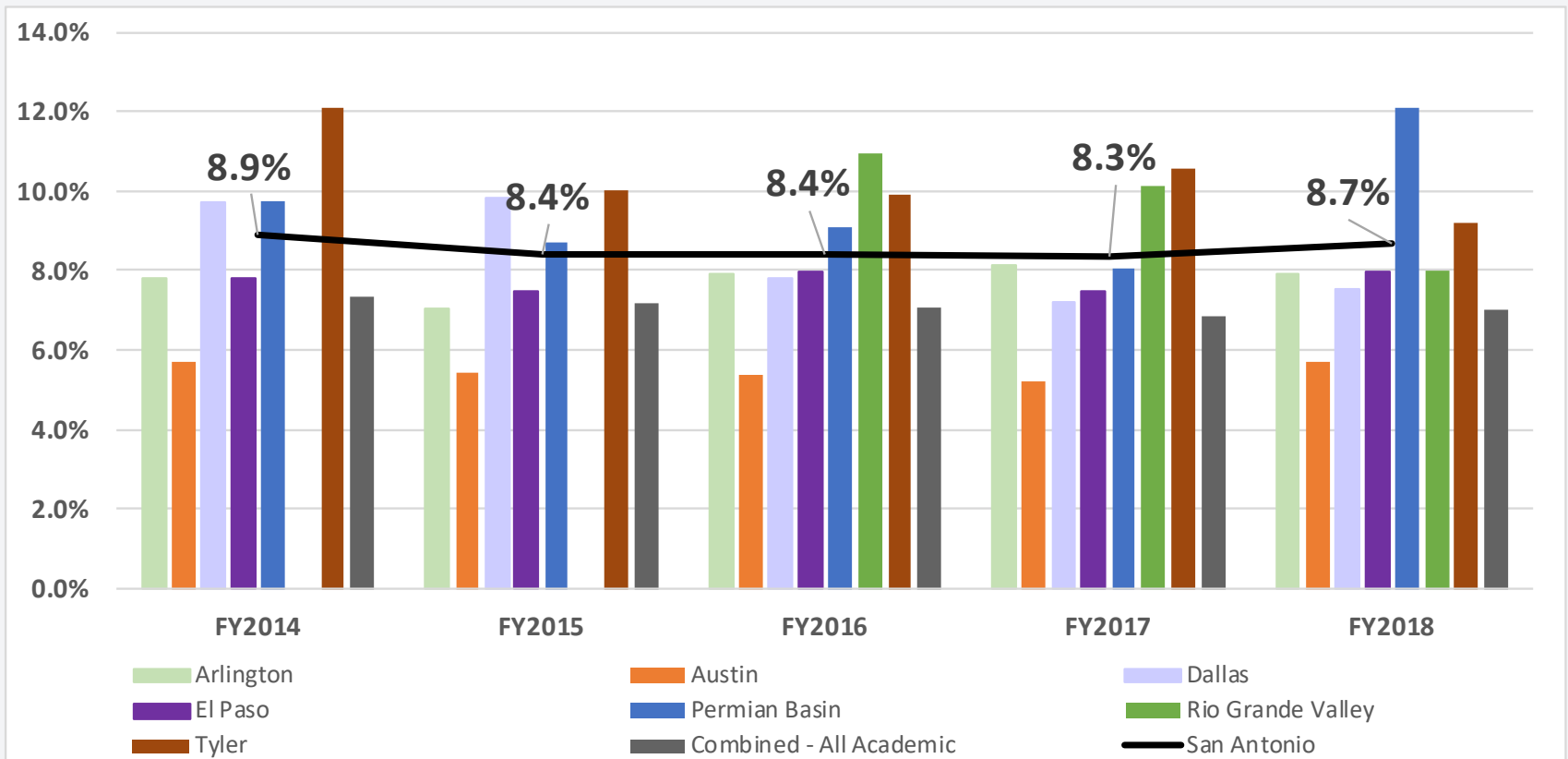
UT System % Administrative Cost Measure Calculation

$$\frac{\text{Institutional Support Expenses}}{(\text{Total Operating Expenses} - \text{Auxiliary Expenses})} \div$$

Administrative Cost Measure



Administrative Cost Measure – UT System



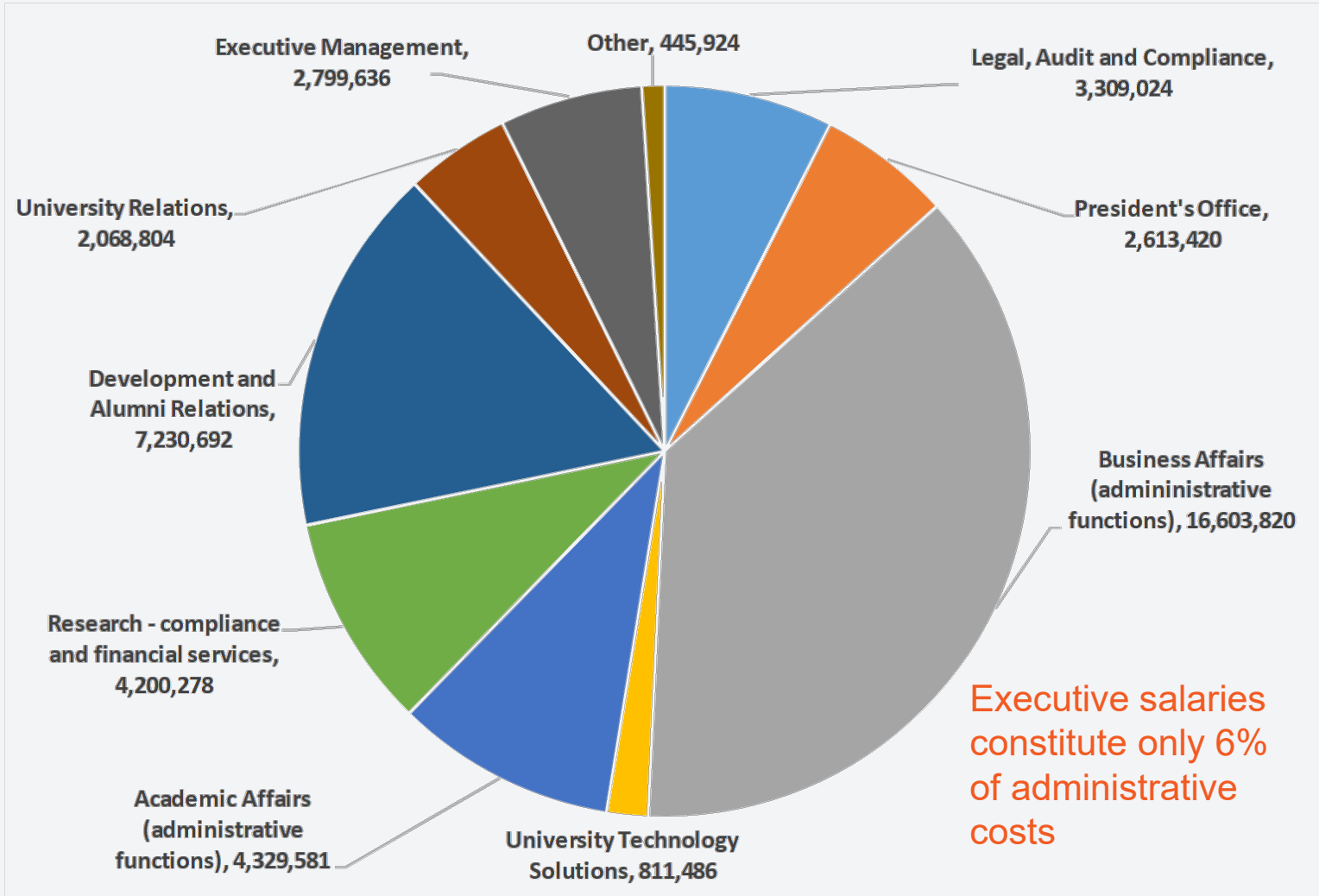
Diving into...

UT System % Administrative Cost Calculation

Institutional Support Expenses ÷

(Total Operating Expenses – Auxiliary Expenses)

Institutional Support Expenses – Composition



Diving into...

UT System % Administrative Cost Calculation

$$\frac{\text{Institutional Support Expenses}}{(\text{Total Operating Expenses} - \text{Auxiliary Expenses})} \div$$

Total Operating Expenses includes research expenditures

- varies widely among institutions
- impairs direct comparison of institutional support/administrative costs

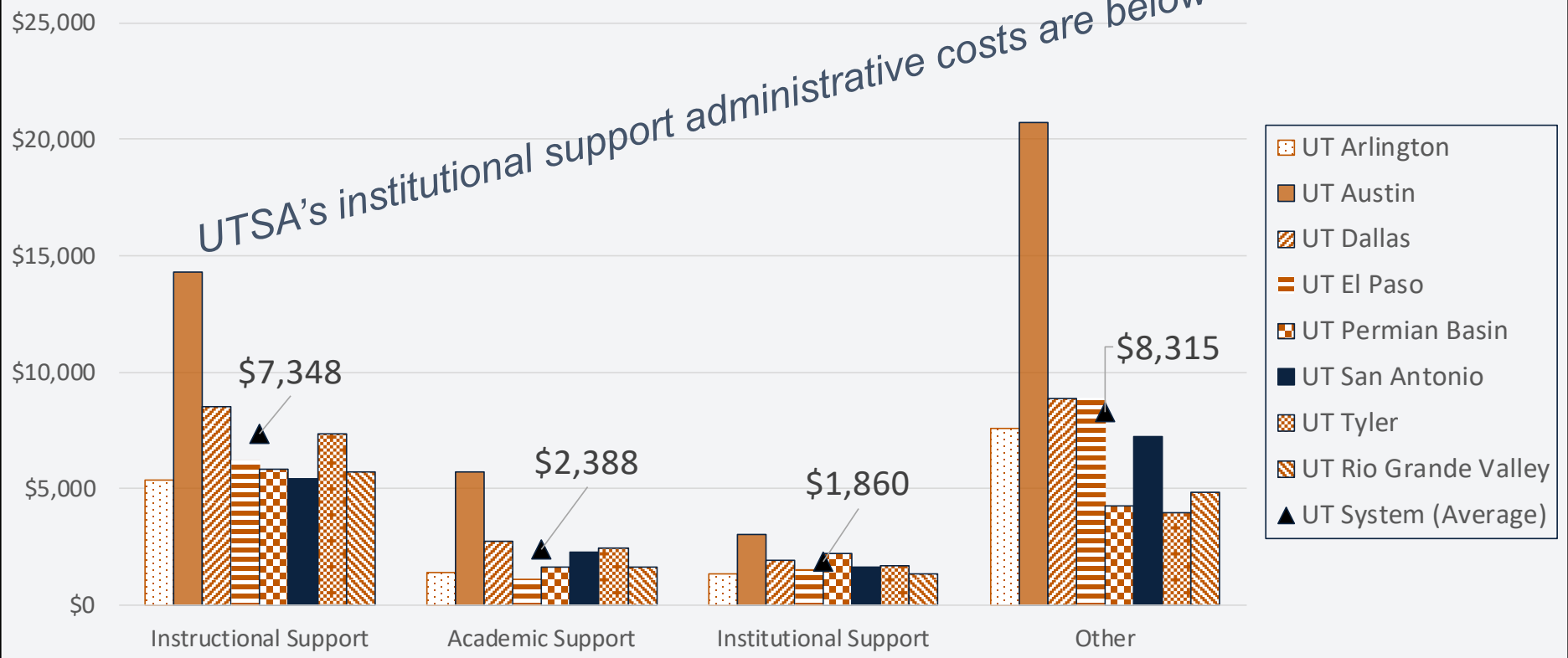
THECB normalizes the cost pools to Full Time Student Equivalent (FTSE)

- adjusts for institutional scale for better direct comparisons

Costs Per FTSE (THECB) - UT System

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

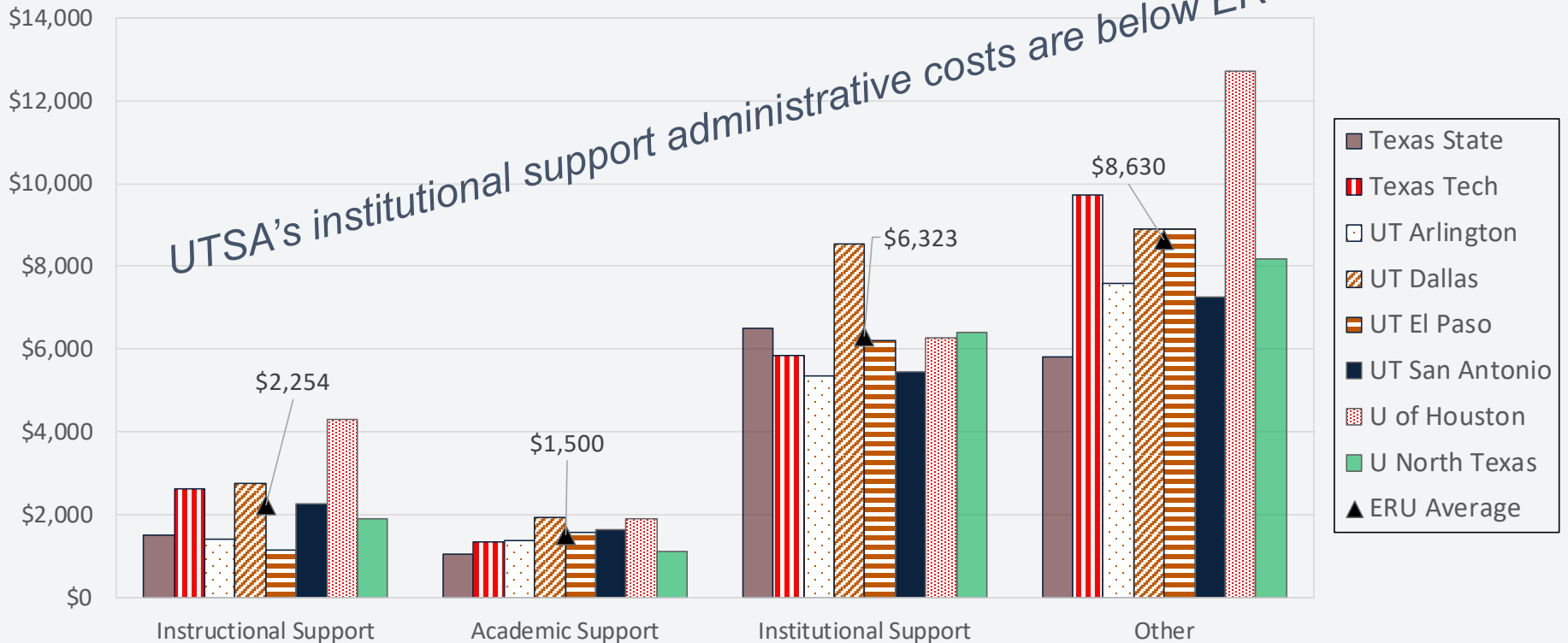
UTSA's institutional support administrative costs are below UTS average



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





Business Affairs

utsa.edu/businessaffairs