



Year-End Financial Results & Budget Update

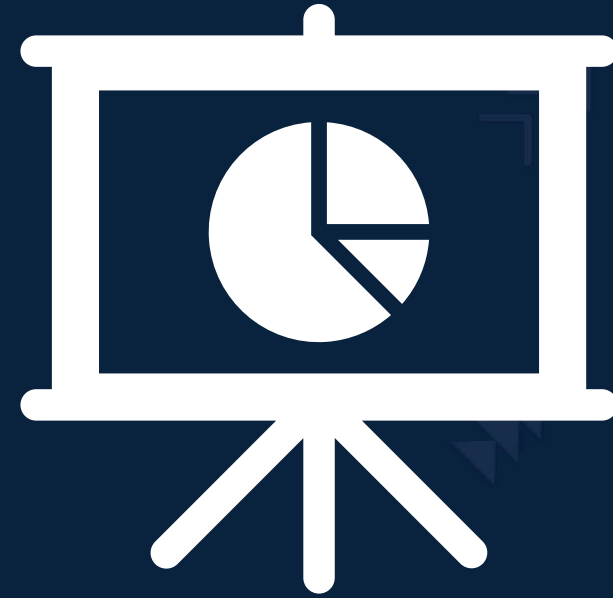
FY2024/FY2025 Edition

Today's Topics

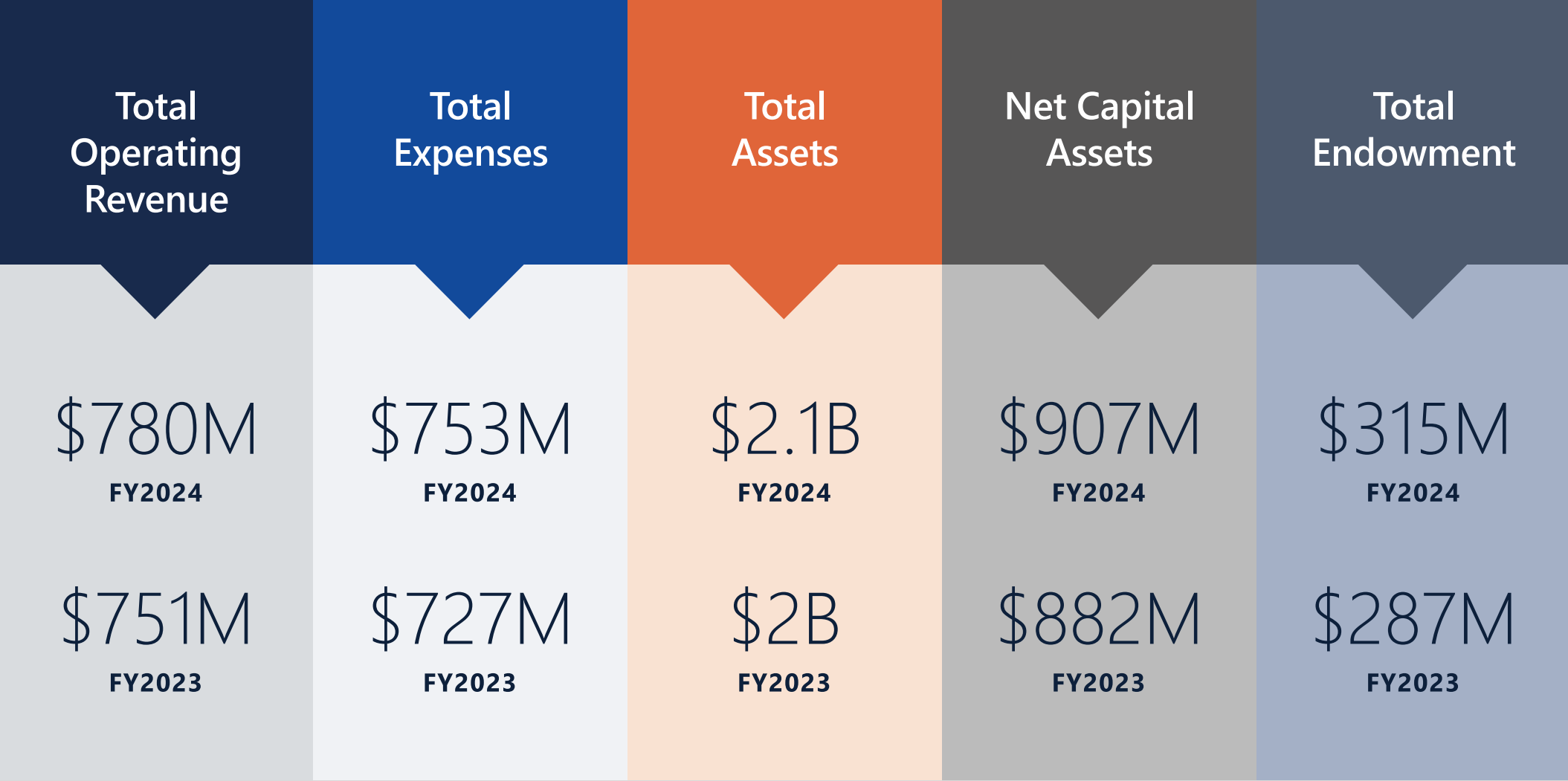
- ➔ Annual Financial Report (AFR)
- ➔ Financial Highlights
- ➔ Financial Condition
- ➔ Administrative Costs
- ➔ FY2025 Budget/IRMY25
- ➔ Areas of Focus for Future Planning



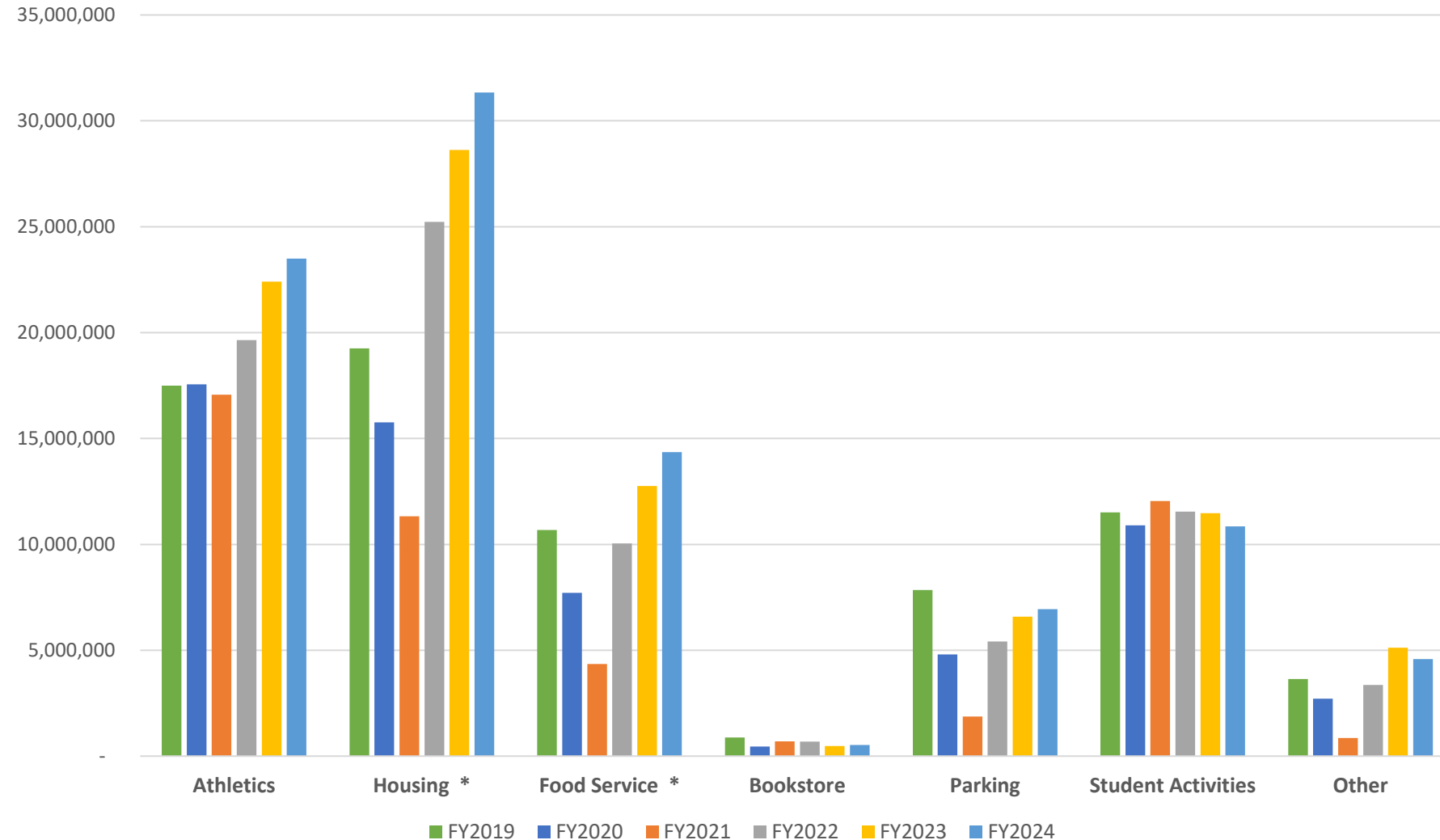
Annual Financial Report (AFR) Highlights



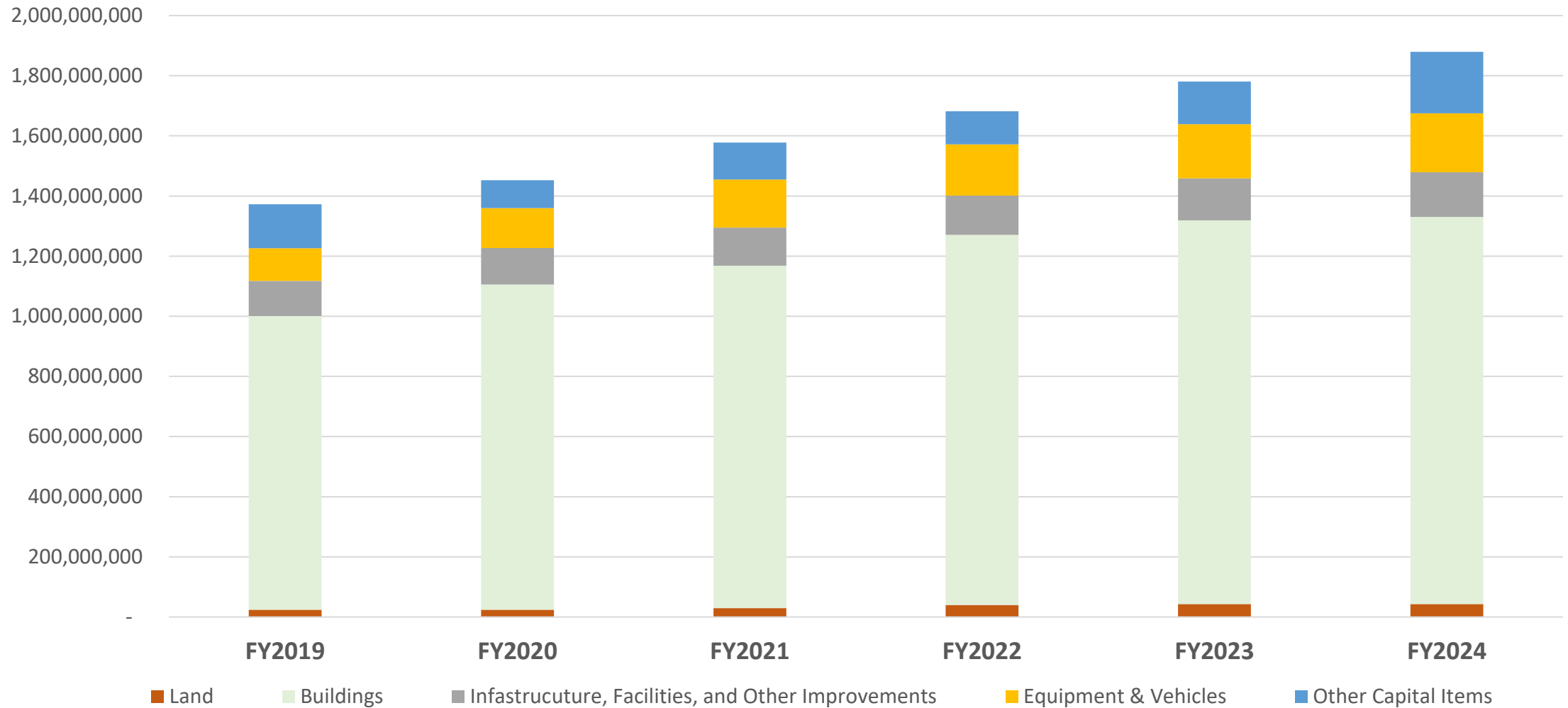
AFR at a Glance



FY24 Auxiliary Revenues



FY24 Capital Assets Carrying Value



Financial Highlights: Salary & Wage Expenses

	FY2024	FY2023	Difference	
Faculty	\$ 126,246,740	\$ 121,240,615	\$ 5,006,125	% 4.1
Graduate Assistants	18,227,805	16,503,499	1,724,306	10.4
Staff	172,396,783	162,018,009	10,378,774	6.4
Students - Regular and Work Study	13,006,549	11,601,958	1,404,590	12.1
Other Salaries and Wages	5,302,953	5,177,496	125,457	2.4
Vacation Payout	1,578,010	1,072,679	505,330	47.1
Longevity Pay	2,300,470	2,228,341	72,129	3.2
Other Payments	1,836,791	1,510,116	326,675	21.6
Total Salaries and Wages	\$340,896,101	\$ 321,352,714	\$19,543,387	6.1%

Financial Condition



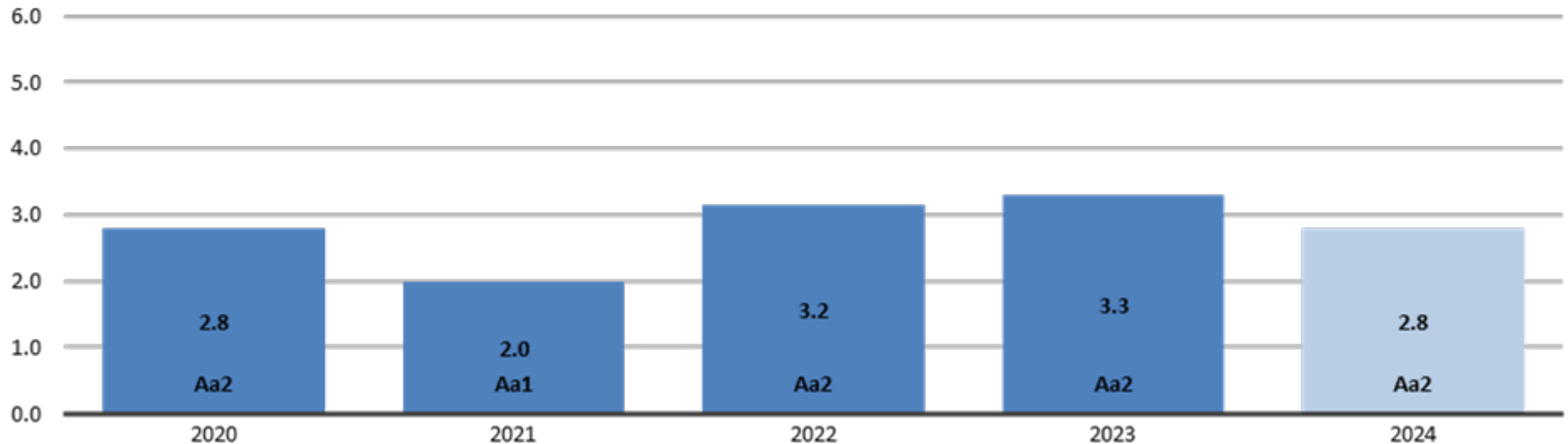
Why the Ratios Matter

- ➔ UT System uses them to evaluate financial condition.
 - Satisfactory/Watch/Unsatisfactory
 - Satisfactory rating for FY24
- ➔ Ratios are used to evaluate UTSA's financial performance and debt capacity.



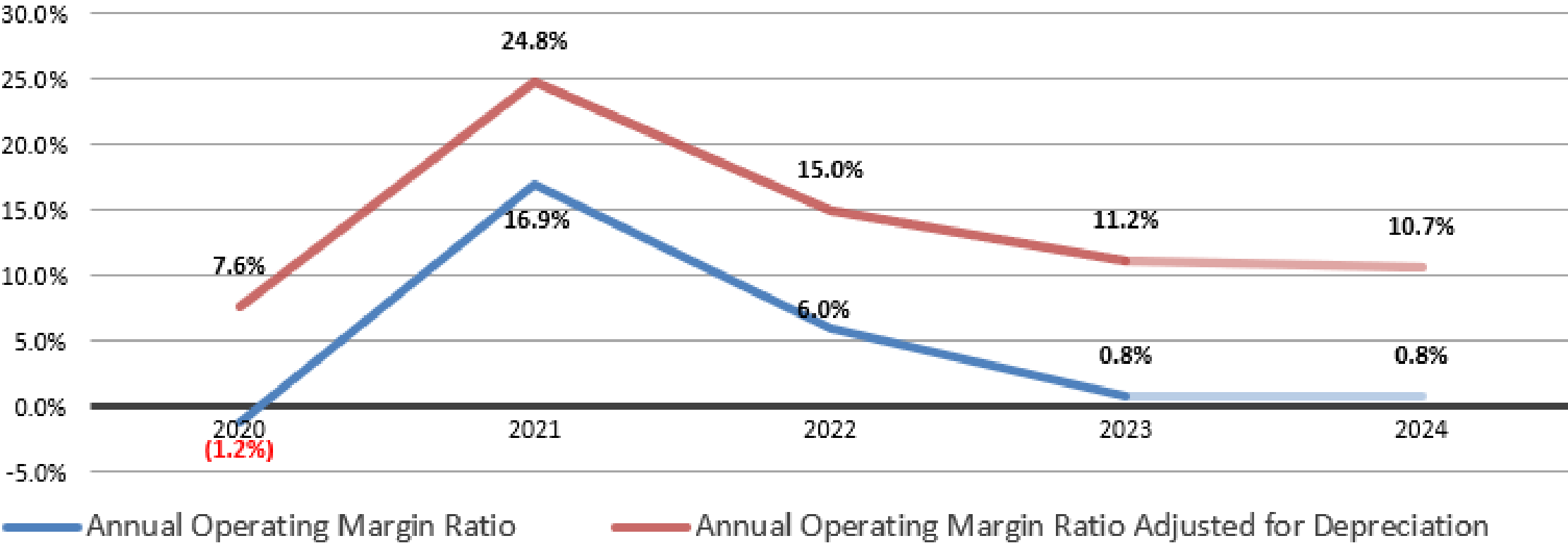
Annual Financial Condition Ratios

Moody's Ratio



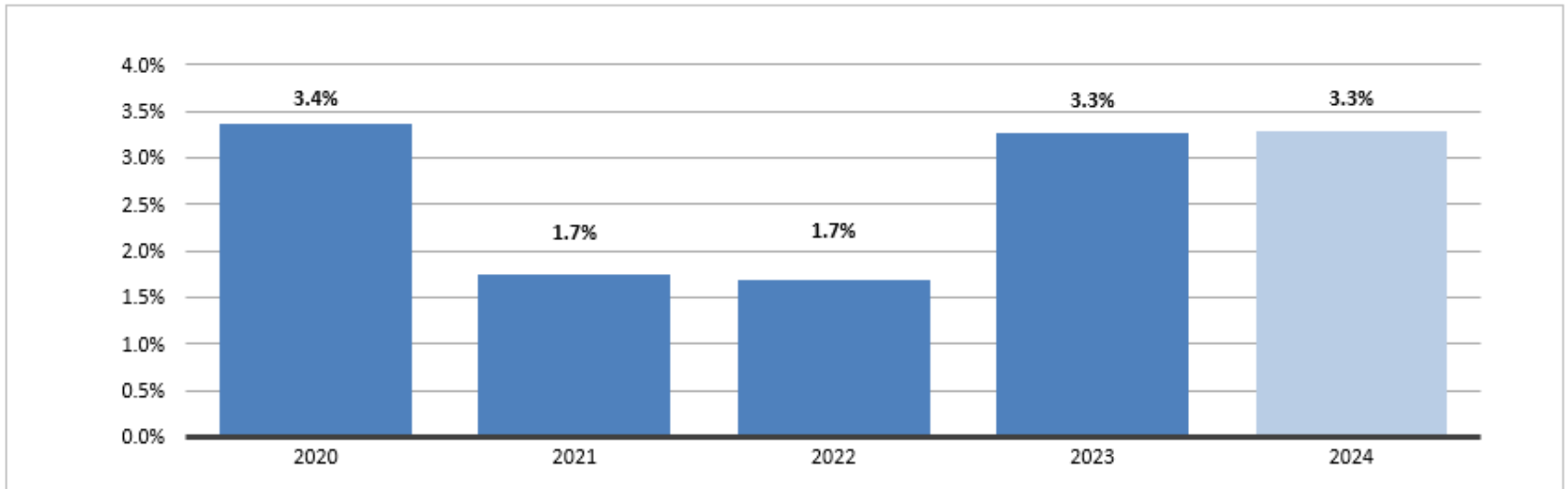
Annual Financial Condition Ratios

Operating Performance



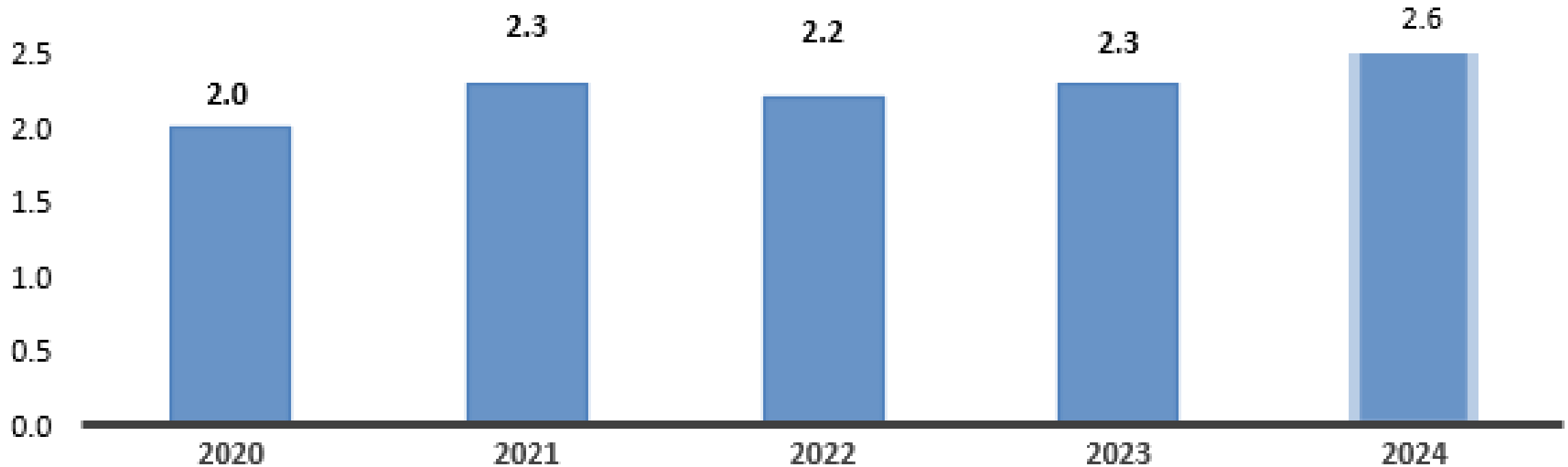
Annual Financial Condition Ratios

Debt Service to Operations



Annual Financial Condition Ratios

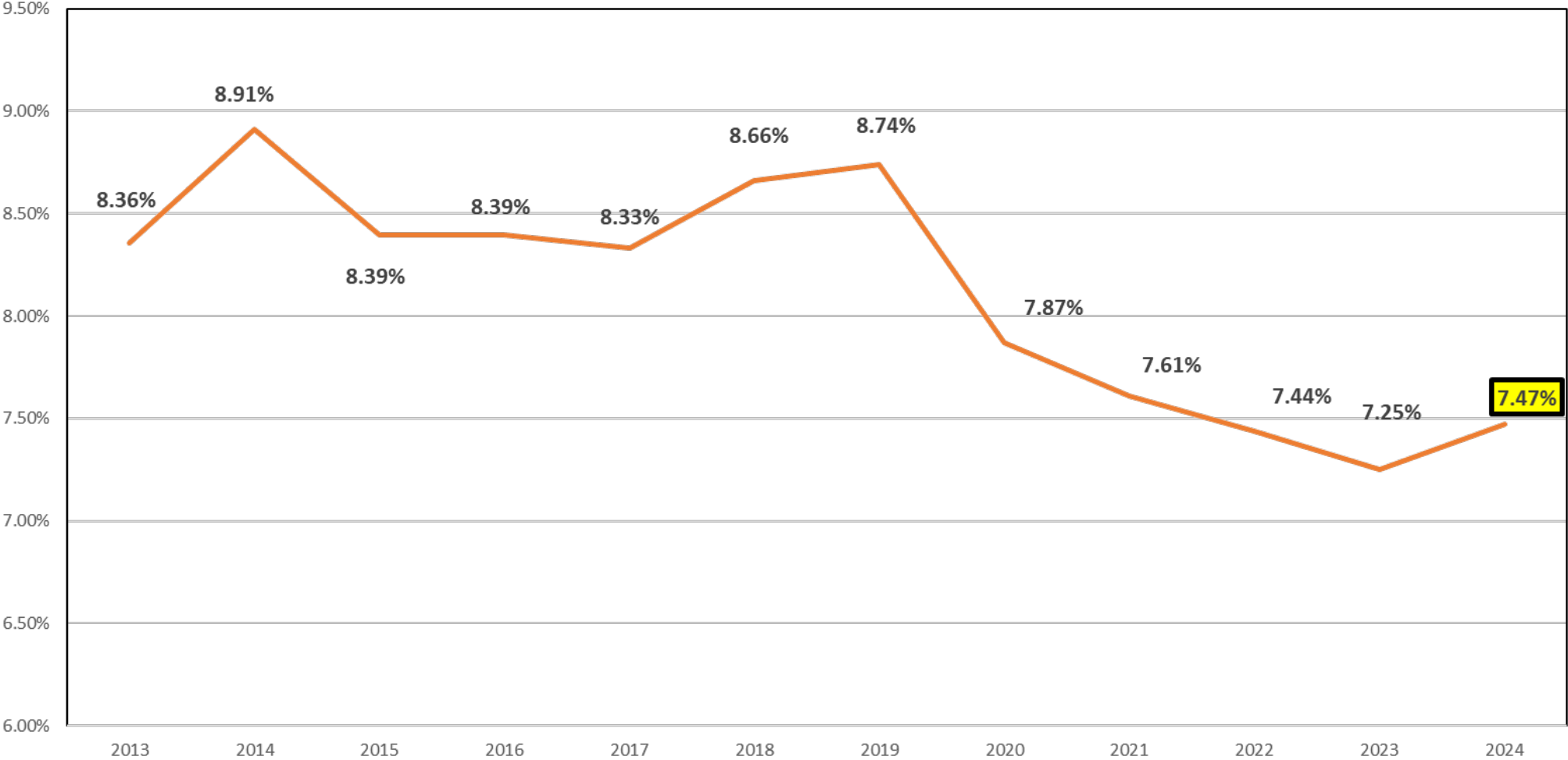
Spendable Cash & Investments to Total Debt



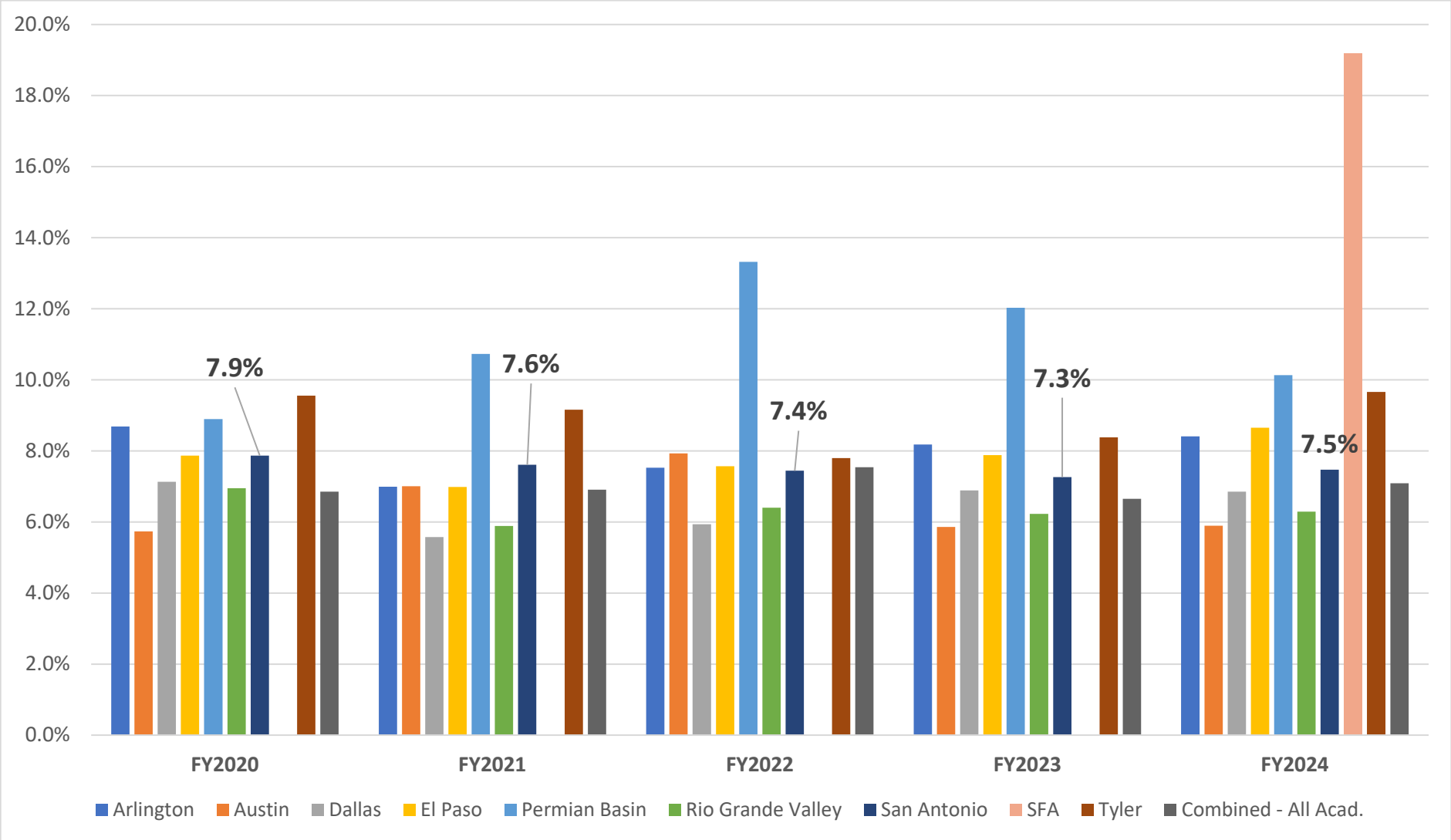
Administrative Costs



Administrative Cost Measure



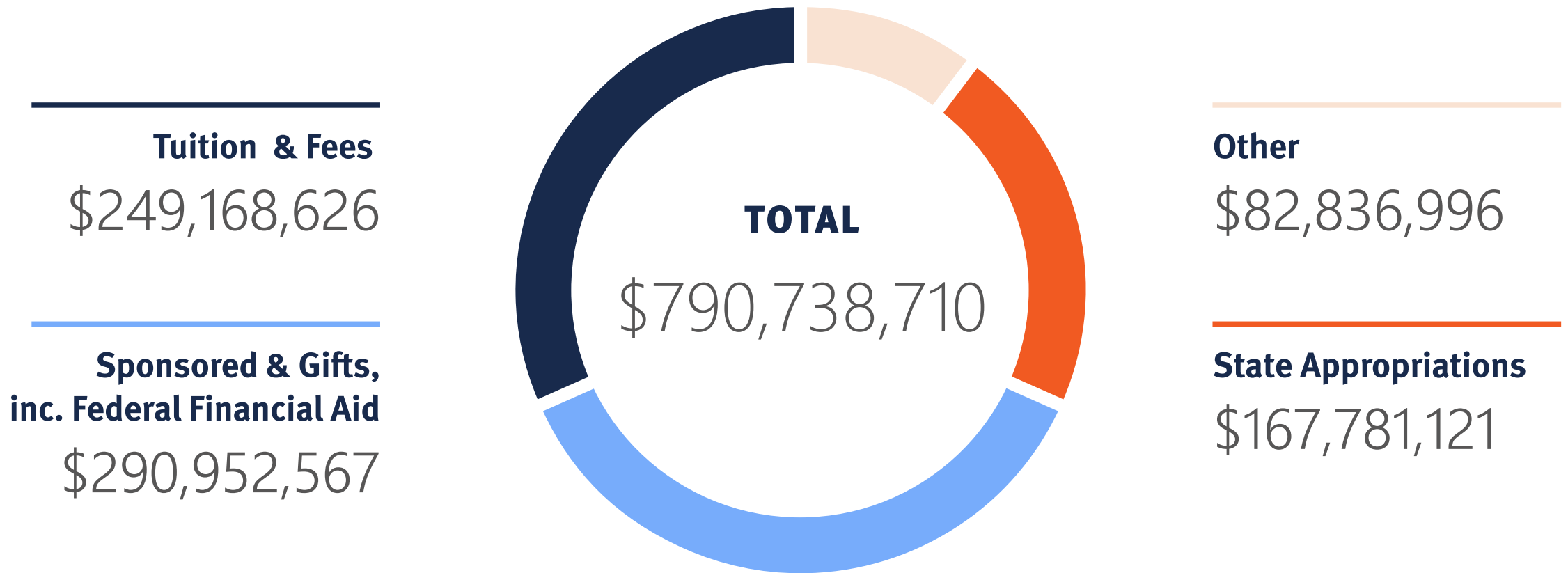
Administrative Cost Measure: UT System



Fiscal Year 2025 UTSA Budget & IRMY25 Highlights



FY2025 Budgeted Revenue



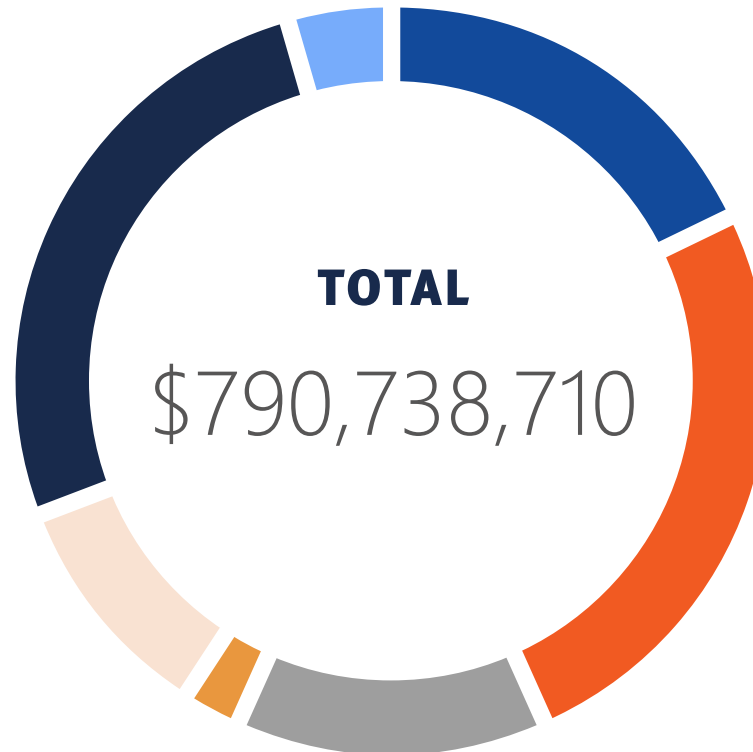
FY2025 Budgeted Expenses by Type

**Debt Service
(Principal & Interest)**
\$35,496,509

Operations & Maintenance
\$207,961,430

Scholarships & Fellowships
\$79,608,438

Utilities
\$18,993,231

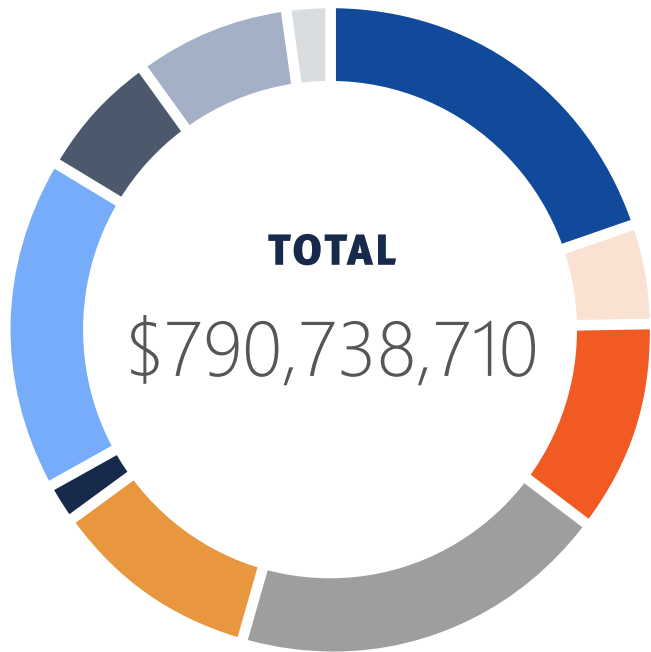


**Compensation
(Faculty)**
\$141,663,440

**Compensation
(Staff & Students)**
\$201,650,979

Employee Benefits
\$105,364,683

FY2025 Functional Budgeted Expense



Instruction

\$156,528,870

Research

\$151,141,770

Academic Support

\$131,244,357

Public Service

\$16,012,797

Student Services

\$38,623,491

Auxiliary Enterprises

\$83,682,815

Institutional Support

\$52,049,886

Scholarships & Fellowships

\$85,354,167

Debt Service Interest

\$15,028,409

Operations & Maintenance of Plant

\$61,072,148

How are Capital Projects Funded?

Examples	Type of Funding
San Pedro II	Capital Construction Assistance Project bonds (state program) Permanent University Funds (PUF)
San Pedro I	PUF Gifts
Residence Halls	Debt (UT System's Revenue Financing System lending program)
Housing or food service renovations	Auxiliary funds
Department renovations	Institutional funds

Operational Review Units

2022-2023	2023-2024	2024-2025
➡ Advancement & Alumni Engagement ➡ Library ➡ Student Union	➡ Public Safety ➡ Student Affairs ➡ University Relations	➡ Academic Innovations ➡ Research ➡ Transportation
2020-2021	2021-2022	
➡ Facilities ➡ Campus Recreation ➡ Student Success	➡ Strategic Enrollment ➡ University Technology Solutions	



<http://utsa.edu/budget/irm/operational-review-committee.html>

IRM Assessment

Five Year Assessment

Focus group interviews on a variety of related areas, including incentive alignment, transparency, communication and related committees

FOCUS GROUPS

- President
- Vice Presidents
- Deans
- Vice Provosts
- Auxiliary leaders
- Faculty
 - Dept Chairs
 - Faculty Senate
- Staff
 - Staff Senate
- Financial leads
 - Colleges
 - Auxiliaries
 - Support Units



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