

# Instructional Budgeting , Review ,

Budget Committee '

January 28, 2025 '

# Overview

- Levels of Budget Development and Decision-Making &
- Review of Tasks and Challenges
- Steps of overall process
- Analysis of variability

# Levels of Instructional Budget Development and Decisions

Annual College-wide  
Instructional Budget

Department Instructional  
Budget Allocations

Schedule Development

# Task at Hand

- Determine a college-wide total instructional FTEF (full-time equivalent faculty) budget that meets overall college expectations for FTES, with a clear expectation of projected faculty salary expenses that fits within the larger college budget

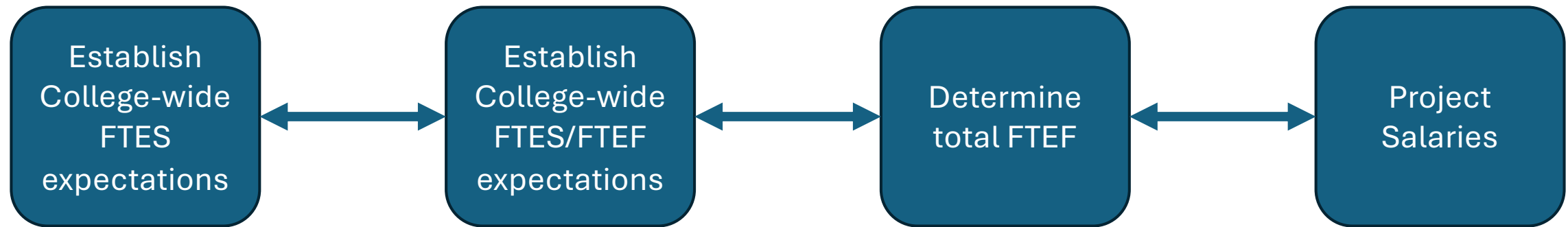
# Challenge: Dollars vs FTEF

- Finance Office & Budget Committee work with budgets in *dollars*
- Instructional programs work in *FTEF*
  - Example: running the Dental Assisting program requires 2.3 FTEF in the Fall and 2.6 FTEF in the Spring
- Actual salary expenses depend on specific faculty assigned

# Challenge: Timing

- Schedule development for an academic year starts in January/February
- College budget development starts after Governor's January budget, but is subject to change based on May Revise, actual state adopted budget, June tentative college budget, and September final adopted budget
- Difficult to implement large changes in instructional budgets once schedule is published, registration has started

# Process Overview \*



# Example: FTES Expectations \*

	Actual 2023-24	Projected 2024-25	Expectation 2025-26
<b>Credit</b>	11,300	11,500	12,000
<b>Noncredit CDCP</b>	2,100	2,300	2,400
<b>Noncredit non-CDCP</b>	1,300	1,500	1,600
<b>Total</b>	<b>14,700</b>	<b>15,300</b>	<b>16,000</b>

FTES figures are resident FTES and are rounded.  
AY 2025-26 FTES expectation is an example.



# Example: FTES/FTEF Expectations \*

	Actual 2023-24	Projected 2024-25	Expectation 2025-26
<b>Credit</b>	13.4	13.6	13.8
<b>Noncredit CDCP</b>	22.4	23.0	23.3
<b>Noncredit non-CDCP</b>	20.6	20.3	20.6
<b>Overall</b>	<b>14.7</b>	<b>15.0</b>	<b>15.2</b>

# Example: Resulting FTEF \*

	FTES Expectation	FTES/FTEF Expectation	Resulting FTEF
Credit	12,000	13.8	870
Noncredit CDCP	2,400	23.3	100
Noncredit non-CDCP	1,600	20.6	80
<b>Total</b>	<b>16,000</b>	<b>15.2</b>	<b>1,050</b>

FTEF figures are *semester* FTEF, and are rounded &

One FT faculty teaching a full load in Fall and Spring contributes 2 semester FTEF. &

# Projecting Salary Expenses

- Instructional FTEF divided into:
  - FT faculty inload instruction
  - PT faculty instruction (including PT temporary upgrades)
  - FT faculty extra pay instruction
- Faculty salaries projected based on:
  - Projection of FT inload instruction
  - Average cost for PT & FT extra pay instruction

# Projecting Inload Instruction \*

<b>Total FT Faculty</b>	<b>390</b>	
Counselors	51	Includes EOPS, DSPS
Librarians	14	
Student Health	3	
Department Chair Reassigned Time	28.5	
AFT/DCC Contractual Obligations	13.3	
Additional Reassigned Time	9.6	Academic Senate, Grant-funded &
Leaves	19.0	Sabbatical, Pre-retirement, Partial Load, Sick
<b>Net Projected Inload Instruction</b>	<b>251.6</b>	

# Conversion to PT Instructional Salaries \*

<b>Annual Instructional FTEF</b>	1,050.0
<b>    Inload Instruction – Fall</b>	251.6
<b>    Inload Instruction – Spring</b>	251.6
<b>Remaining Instruction FTEF</b>	546.8
<b>Average Salary per semester FTEF</b>	\$41,700
<b>Total Projected Salary</b>	\$22.8M

# Sensitivity to Variability

- Many factors can impact faculty salaries:
  - Impacts to inload instruction from FT faculty:
    - Retirements
    - Reassigned time
  - Salary structure changes
  - Variability in part-time faculty assignments & average salary
  - FTES/FTEF ratio
  - FTES Expectations
- Which ones are most impactful?

# Retirements and Reassigned Time

- When FT faculty retire and are not backfilled with new FT hires, some savings can be achieved even without changes in the overall schedule
- Changes to the amount of reassigned time will also impact total part-time faculty salaries

# Retirements \*

	Current	5 Retirements	10 Retirements
<b>Annual Instructional FTEF</b>	1,050.0	1,050.0	1,050.0
<b>Inload Instruction – Fall</b>	251.6	246.6	241.6
<b>Inload Instruction – Spring</b>	251.6	246.6	241.6
<b>Remaining Instruction FTEF</b>	546.8	556.8	566.8
<b>Average Salary per FTEF</b>	\$41,700	\$41,700	\$41,700
<b>Total Projected Salary</b>	\$22.8M	\$23.2M	\$23.6M
<b>Change in PT Salaries</b>		+ \$0.4M	+ \$0.8M
<b>FT Salary Savings (@ \$137K)</b>		– \$0.7M	– \$1.4M
<b>Net Savings</b>		– \$0.3M	– \$0.6M



# Reassigned Time \*

	Current	+4 FTEF Reassigned Time	-4 FTEF Reassigned Time
<b>Annual Instructional FTEF</b>	1,050.0	1,050.0	1,050.0
<b>Inload Instruction – Fall</b>	251.6	247.6	255.6
<b>Inload Instruction – Spring</b>	251.6	247.6	255.6
<b>Remaining Instruction FTEF</b>	546.8	554.8	538.8
<b>Average Salary per FTEF</b>	\$41,700	\$41,700	\$41,700
<b>Total Projected Salary</b>	\$22.8M	\$23.1M	\$22.5M
<b>Change</b>		+ \$0.3M	– \$0.3M

# Salary Structure Changes

- District/AFT CBA included a 3% increase in AY 2024/25 and a 2% increase in AY 2025/26
- Average Salary also dependent on which faculty are assigned

	Average Part-time Salary per FTEF	Change
Spring 2024	\$39,900	
Fall 2024	\$40,900	+2.5%
Projected AY 2025	\$41,700	+2.0%

# Salary Structure Changes \*

	Average Salary +2.0%	Average Salary +1.5%	Average Salary +2.5%
<b>Annual Instructional FTEF</b>	1,050.0	1,050.0	1,050.0
<b>Inload Instruction – Fall</b>	251.6	251.6	251.6
<b>Inload Instruction – Spring</b>	251.6	251.6	251.6
<b>Remaining Instruction FTEF</b>	546.8	546.8	546.8
<b>Average Salary per FTEF</b>	\$41,700	\$41,500	\$41,900
<b>Total Projected Salary</b>	\$22.8M	\$22.7M	\$22.9M
<b>Change</b>		– \$0.1M	+ \$0.1M

# Changes in FTES/FTEF

- Average FTES/FTEF ratio can be impacted by several factors: &
  - Changes in average class size
  - Changes in mixture of classes offered

# FTES/FTEF Changes \*

	Current	Lower FTES/FTEF	Higher FTES/FTEF
<b>FTES Projection</b>	16,000	16,000	16,000
<b>FTES/FTEF Projection</b>	15.2	14.7	15.7
<b>Total Instruction FTEF</b>	1,050	1,090	1,020
<b>Inload Instruction – Fall</b>	251.6	251.6	251.6
<b>Inload Instruction – Spring</b>	251.6	251.6	251.6
<b>Remaining Instruction</b>	546.8	586.8	516.8
<b>Average Salary per FTEF</b>	\$41,700	\$41,700	\$41,700
<b>Total Projected Salary</b>	\$22.8M	\$24.8M	\$21.6M
<b>Change</b>		+ \$2.0M	– \$1.2M

# Changes in FTES Expectations

- Changing our FTES expectations while not changing our FTES/FTEF expectations will impact the number of classes that need to be scheduled, which will change our salary expectations

# FTES Expectation Changes \*

	Current	-500 FTES	+500 FTES
<b>FTES Projection</b>	16,000	15,500	16,500
<b>FTES/FTEF Projection</b>	15.2	15.2	15.2
<b>Total Instruction FTEF</b>	1,050	1,020	1,090
<b>Inload Instruction – Fall</b>	251.6	251.6	251.6
<b>Inload Instruction – Spring</b>	251.6	251.6	251.6
<b>Remaining Instruction</b>	546.8	516.8	586.8
<b>Average Salary per FTEF</b>	\$41,700	\$41,700	\$41,700
<b>Total Projected Salary</b>	\$22.8M	\$21.6M	\$24.5M
<b>Change</b>		– \$1.2M	+ \$1.7M

# Review of Impacts \*

Example	Estimated Budget Impact to PT Faculty Salaries
10 FT retirements backfilled with PT faculty	– \$0.6M
Reduction of 4 FTEF of reassigned time	– \$0.3M
0.5% change in average salary per FTEF	± \$0.1M
FTES/FTEF expectation change of ±0.5	+ \$2.0M to – \$1.2M
FTES expectation change of ±500 FTES	+ \$1.7M to – \$1.2M



Questions? \*