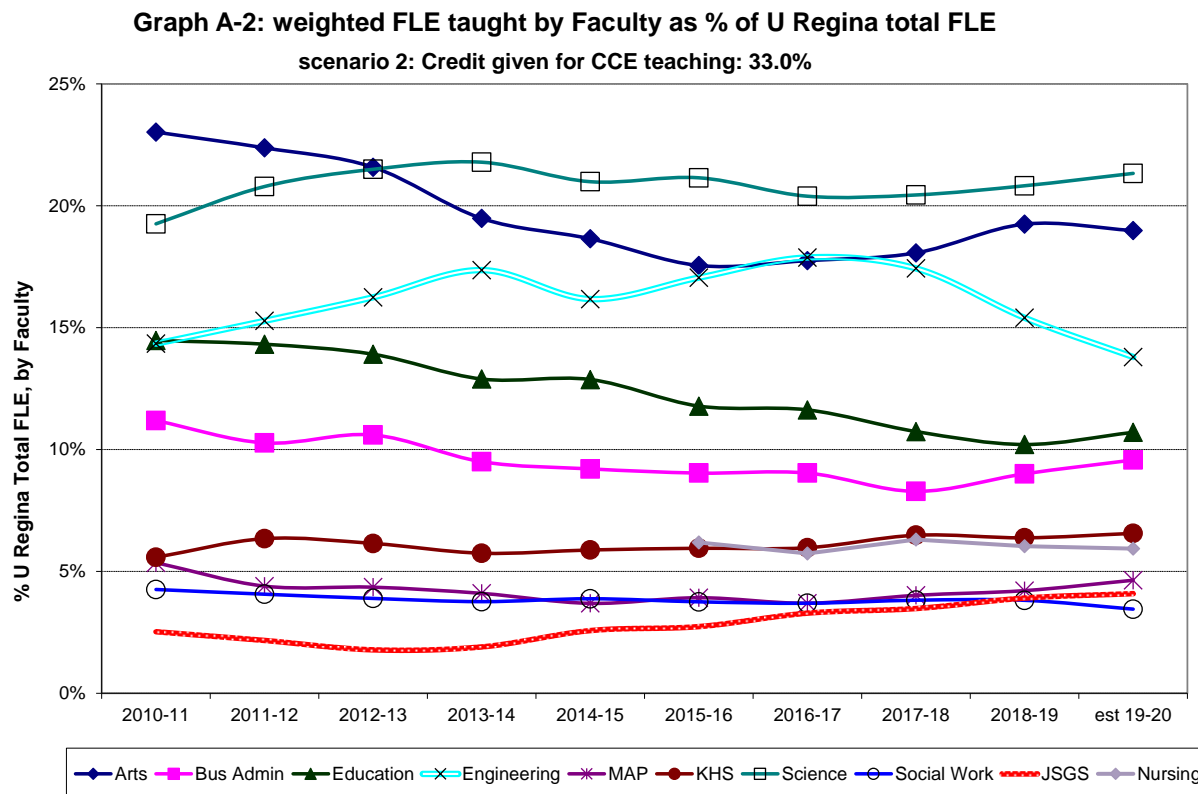


Budget Graphs 2020: Faculty Academic Budgets vs Cost of Teaching

Introduction

- The budget graphs are one of a number of tools guiding budget allocation decisions.
- The University of Regina’s two main sources of revenue, i) the provincial operating grant, and ii) tuition fees, are mostly driven by the volume of teaching.
- The budget graphs compare Faculty academic operating budgets to a proxy of the cost of teaching: “discipline weighted FLE” (FLE = “Full Load Equivalent” of taught credit hours).



source: Feb. 12 2020; O’Fee/Fortowsky; URegina Office of Institutional Research; \URegina FLE Data for Budget Process

Graph A-2 (above) uses weighted “full-load-equivalent students” (FLE) to show the distribution of teaching among Faculties. FLE measures the quantity of teaching activity (credit hours of instruction). For Undergraduate (UG) courses 1 FLE = 30 credit hours of undergraduate instruction. For Graduate courses, 1 FLE = 15 credit hours of graduate instruction. The FLE are as submitted annually to the Saskatchewan University Funding Model (SUFM), with an estimate for the most recent year. The SUFM imposes a limit of 30 credit hours (2 years) for each Masters student and 60 credit hours for each PhD student. A Graduate student’s credit hours over these limits are not counted in the SUFM. There is no such limit for undergraduate instruction.

The SUFM uses primarily “discipline weighted” FLE. These weights are intended to represent the relative differences among disciplines and level (undergraduate, Masters, Doctoral) in the cost of delivering a FLE. These are based upon a study of average costs in several North American jurisdictions, developed in

the formation of the SUFM which was introduced in 2002. For example, an undergraduate FLE in the Social Sciences has a weight of 1.0 whereas an undergraduate FLE in Engineering has a weight of 2.06.

The “weighted FLE” used throughout this analysis adds 60% of a Faculty’s incremental weighted FLE to the total un-weighted FLE. Thus from the above, the Social Science UG “weighted FLE” remains 1, while the Engineering UG “weighted FLE” is counted as 1.64 (1.0 unweighted + 60% of the 1.06 increment). The use of only 60% of the incremental value of the weight corresponds roughly to the overall impact of weighted FLE in the Saskatchewan University Funding Model (SUFM).

The FLE disciplines are based upon the subject area of the courses producing the credit hours that are converted to FLE students. In the SUFM the student’s program and other demographics have no effect upon the FLE (other than Graduate program limits, and the discipline classification of thesis credit hours by Grad program). Unlike Ontario and some other provinces, course credit hours taken by international students are treated exactly the same as domestic students.

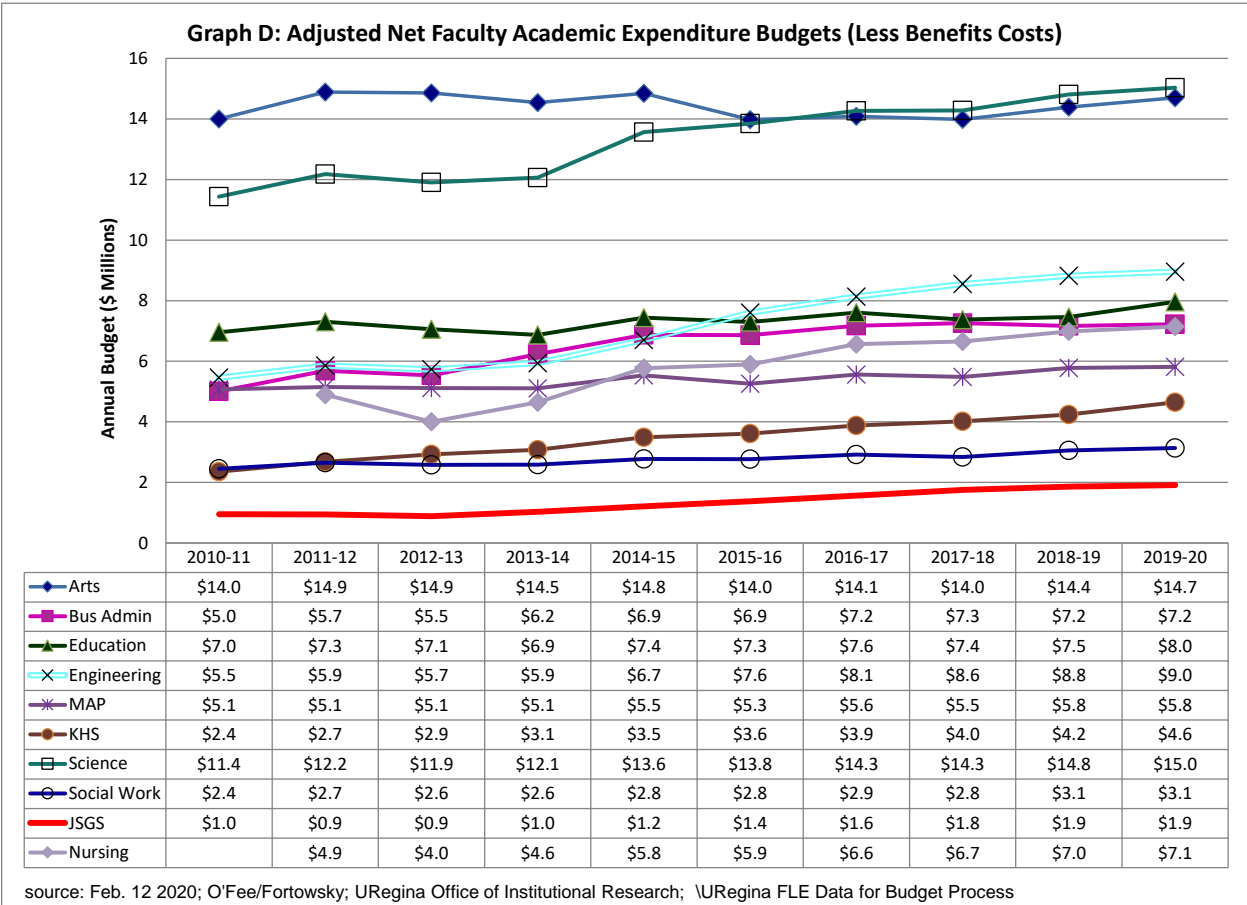
An adjustment is also made for each Faculty’s proportion of credit hours taught by the Centre for Continuing Education (CCE). In this analysis, Faculties are given partial credit (33%) for FLE taught by CCE rather than full credit (100%). This is meant to account for the fact that funding for the Instructor is provided by CCE, rather than the Faculty budget, while recognizing that there are still costs to the Faculty of offering the course.

Graph D (next page) shows adjusted net academic budgets for each Faculty. Estimated Faculty budgets are taken from the university’s annual Budget Book. Estimated annual expenditure budgets for the current fiscal year, less estimated cost recoveries, are netted out to produce budgeted dollar amounts for **academic programming** (i.e., faculty and administrative support salaries and operating costs). For example, for the Faculty of Kinesiology, budgeted expenditures for athletic operations are not considered part of academic programming and are excluded.

For Johnson-Shoyama, Business Administration and Engineering with tuition sharing agreements, this revenue is factored into the development of expenditure budgets. The budget is based upon the previous year’s actuals adjusted for tuition rate increases. Revenue sharing between Faculties and the Centre for Continuing Education (CCE) are not included in determining annual expenditure budgets.

A recent change to determining budgeted amounts for academic programming involves adjusting the budgets for both the Faculties of Nursing and Science. The salaries of three Biology faculty are moved from the Nursing “budget” to Science, since Nursing pays these salaries but the teaching credit hours are credited to Science. This adjustment is also applied for previous years.

Until 2014-15, faculty and staff benefits and market supplements were held centrally and not attributed to individual Faculties and departments. In an effort to preserve the existing time series for comparative purposes, faculty and staff benefits have been removed from estimated expenditure budgets for the years following 2014-15. Thus faculty and staff benefits are NOT included in any years of this analysis.



Graph B-2 (next page) takes the FLE data and the adjusted net academic budget to produce a budgeted dollar value per weighted FLE student for each Faculty. An average budgeted dollar per weighted FLE is also produced (dashed line) for the university as a whole.

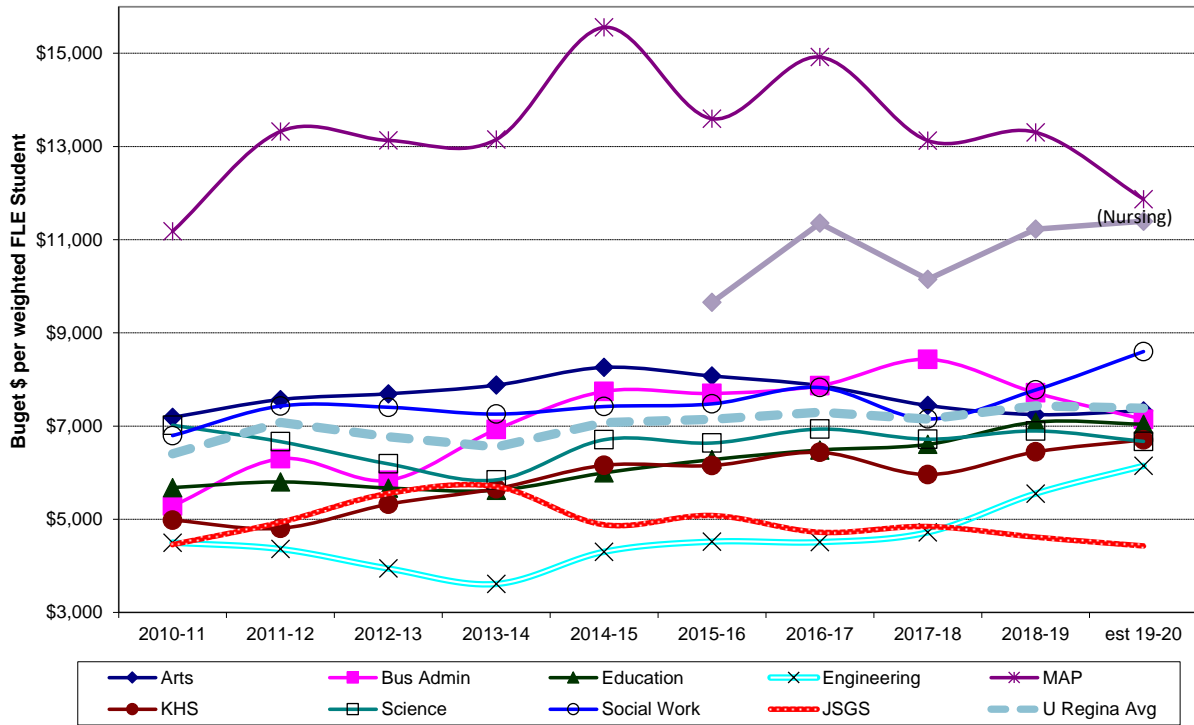
Year-over-year changes in the trend lines can be affected by: changes in FLE; or changes in individual Faculty budgets; or changes in CCE teaching ratios. An *upward* year-over-year movement in a Faculty's trend-line means an *increased* Budget \$ per weighted FLE, whereas a *downward* movement means a *decreased* Budget \$ per weighted FLE. Note that the overall University average Budget \$ per weighted FLE (dashed line) has slightly increased in most recent years in this analysis, meaning that the overall academic budget has increased slightly more than the increases in weighted FLE (teaching activity).

Graph C-2 (also next page) takes the University average budgeted dollar value per weighted FLE (dashed line from B-2) and expresses it as a fixed baseline from which to compare individual Faculties to this average. Thus for each Faculty, C-2 shows the annual percentage variation from the University average.

Year-over-year changes in the trend lines are still driven by changes in FLE, individual Faculty budgets, or CCE teaching ratios. But they are now shown as **relative** changes versus the average annual change in the University as a whole. So now, in this graph, the dashed line representing University average Budget \$ per weighted FLE is held *flat*. An *upward* year-over-movement in a Faculty's trend-line means an *increased* Budget \$ per weighted FLE *in comparison to the overall average*, whereas a *downward* movement means a *decreased* Budget \$ per weighted FLE, versus the overall average.

Graph B-2: Budget \$ per weighted FLE, by Faculty

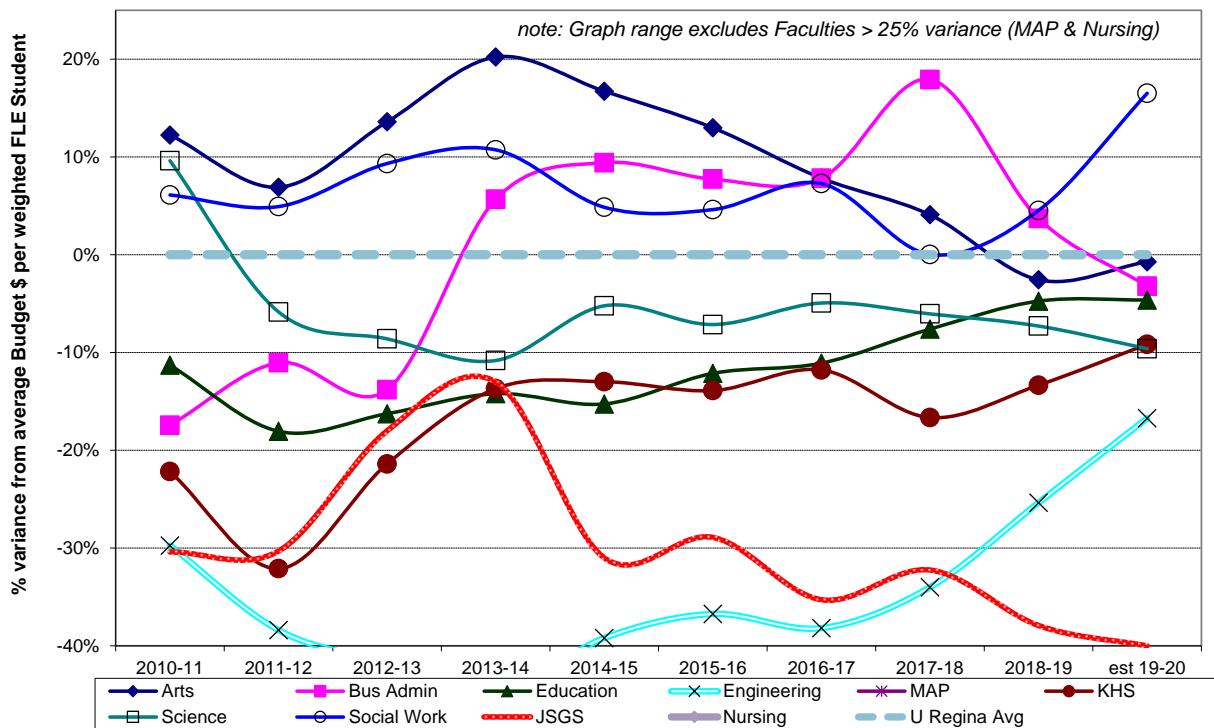
scenario 2: Credit given for CCE teaching: 33.0%



source: Feb. 12 2020; O'Fee/Fortowsky; URegina Office of Institutional Research; \URegina FLE Data for Budget Process

Graph C-2: normalized Budget \$ per weighted FLE, by Faculty as % from U Regina average

scenario 2: Credit given for CCE teaching: 33.0%



source: Feb. 12 2020; O'Fee/Fortowsky; URegina Office of Institutional Research; \URegina FLE Data for Budget Process

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