

# Budget 101

California Community College System  
2024 Edition



**Dr. Christopher Dela Rosa**

*Vice President, Administrative and Technology Services*  
OHLONE COMMUNITY COLLEGE DISTRICT  
ACCCA Board Member  
ACBO Board Director (Region 4)

# About Me



Bachelor of Science in Computer Engineering (*Mapua University*)  
Bachelor of Science in Electronics and Communications Engineering  
(*Mapua University*)  
Master of Engineering in Computer Engineering (*Mapua University*)  
Doctor of Management (*University of Phoenix*)  
Executive Certificate in Business Administration (*University of Notre Dame*)

- **1996 – 2005** | Mapua University (Philippines)
  - ✓ Assistant Professor, School of Electrical, Electronics and Computer Eng'g., School of I.T., and School of Graduate Studies
  - ✓ Technical Manager, Center for Cont. Ed. & Special Competencies
  - ✓ I.T. Director
- **2005 – 2009** | Mapua Malayan Colleges Laguna (Philippines)
  - ✓ Dean, College of Information Technology
  - ✓ I.T. Director
- **2010 – 2013** | Harford Community College (Maryland)
  - ✓ Chief Information Officer
  - ✓ Adjunct Faculty
- **2013 – 2015** | Santa Fe Community College (New Mexico)
  - ✓ Chief Information Officer
- **2017 – present** | University of Maryland Global Campus (Online)
  - ✓ Adjunct Professor
- **2015 – present** | Ohlone College
  - ✓ Associate Vice President, IT Services
  - ✓ Vice President, Administrative and Technology Services
- **2024 – present** | University of the West (California)
  - ✓ Trustee





# Learning Outcomes

# TRIVIA #1

How many community college districts and colleges are there in California?





# Learning Outcomes

1. How is the annual budget developed?
2. Considerations in developing a budget?
3. The Student Centered Funding Formula
4. Governance and Budgeting
5. Integrated Planning and Budgeting





# Budget Development Process



# What is a Budget?

- A plan of operation expressed in terms of financial or other resource requirements for a specific period.
- A **plan** on how the **finite** financial and other resources will be **allocated** to various needs of the **district/college** for a **specific year** (fiscal year) subject to the **regulatory compliance**.

## The Budget Cycle

- Starts every July 1<sup>st</sup> of the year.
- Ends every June 30<sup>th</sup> of the ensuing year.



# TRIVIA #2

What is the reason why we start our fiscal year on July 1<sup>st</sup> and ends of June 30<sup>th</sup>? Shouldn't this be January 1<sup>st</sup> to December 31<sup>st</sup>?





# State Budget Process

- July | CCCCO prepares budget requests
- September | DOF reviews budget requests
- November | LAO releases fiscal outlook
- January | Governor releases budget proposal
- January | LAO reviews and analyzes budget proposal
- January | CCCCO prepares revised budget requests
- February | Budget subcommittees reviews proposals
- May | Governor releases budget revisions (May Revise)
- May | Budget Conference Committee adopts budget
- June | State Legislature enact Budget Bill
- June | Governor signs Budget Bill into Law (Budget Act)



# TRIVIA #3

Why does each district have an elected board of trustees?





# CCC Budget Development and Implementation Process

- July | CCCCCO prepares budget requests
- September | DOF reviews budget requests
- November | LAO releases fiscal outlook
- January | Governor releases budget proposal
- January | LAO reviews and analyzes budget proposal
- January | CCCCCO prepares revised budget requests
- February | Budget subcommittees reviews proposals
- May | Governor releases budget revisions (May Revise)
- May | Budget Conference Committee adopts budget
- June | State Legislature enact Budget Bill
- June | Governor signs Budget Bill into Law (Budget Act)
- February | Local Budget Processes begin
- June | Board of Trustees Adopts a **Tentative Budget**
- September | Board of Trustees adopts a **Final Budget**
- October | Board of Trustees Approves 1<sup>st</sup> Qtr Budget
- February | Board of Trustees Approves 2<sup>nd</sup> Qtr Budget
- March – April | Interim Audit
- May | Board of Trustees Approves 3<sup>rd</sup> Qtr. Budget
- September | Board of Trustees Approves 4<sup>th</sup> Qtr. Budget
- September | Final Audit
- December | Board of Trustees Accepts Audit Report

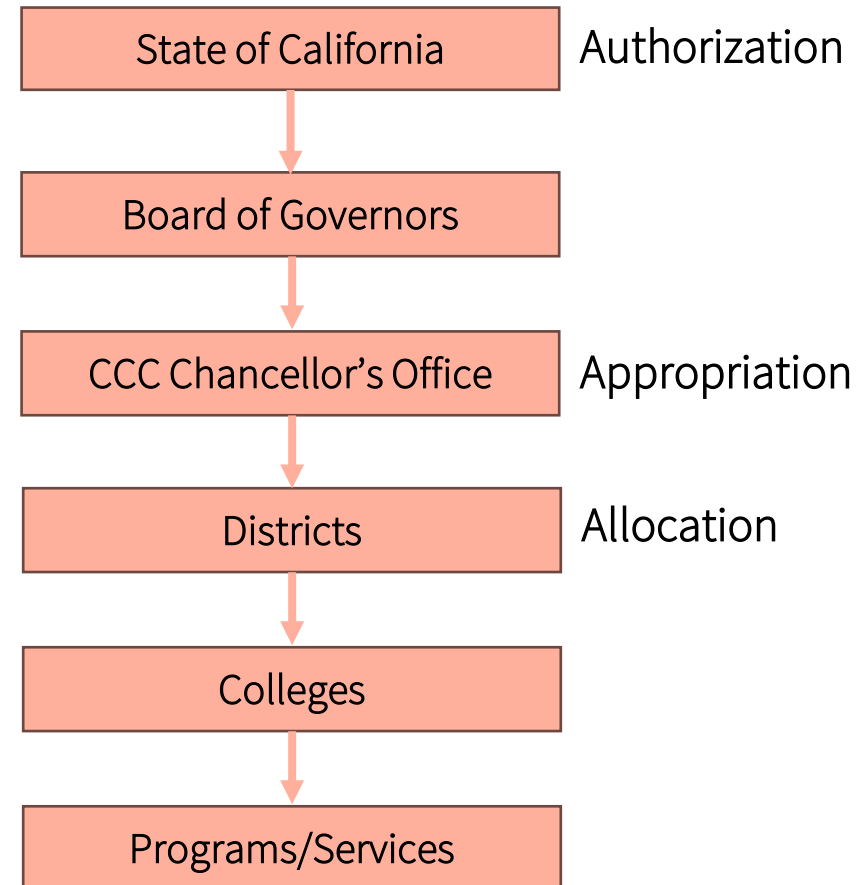
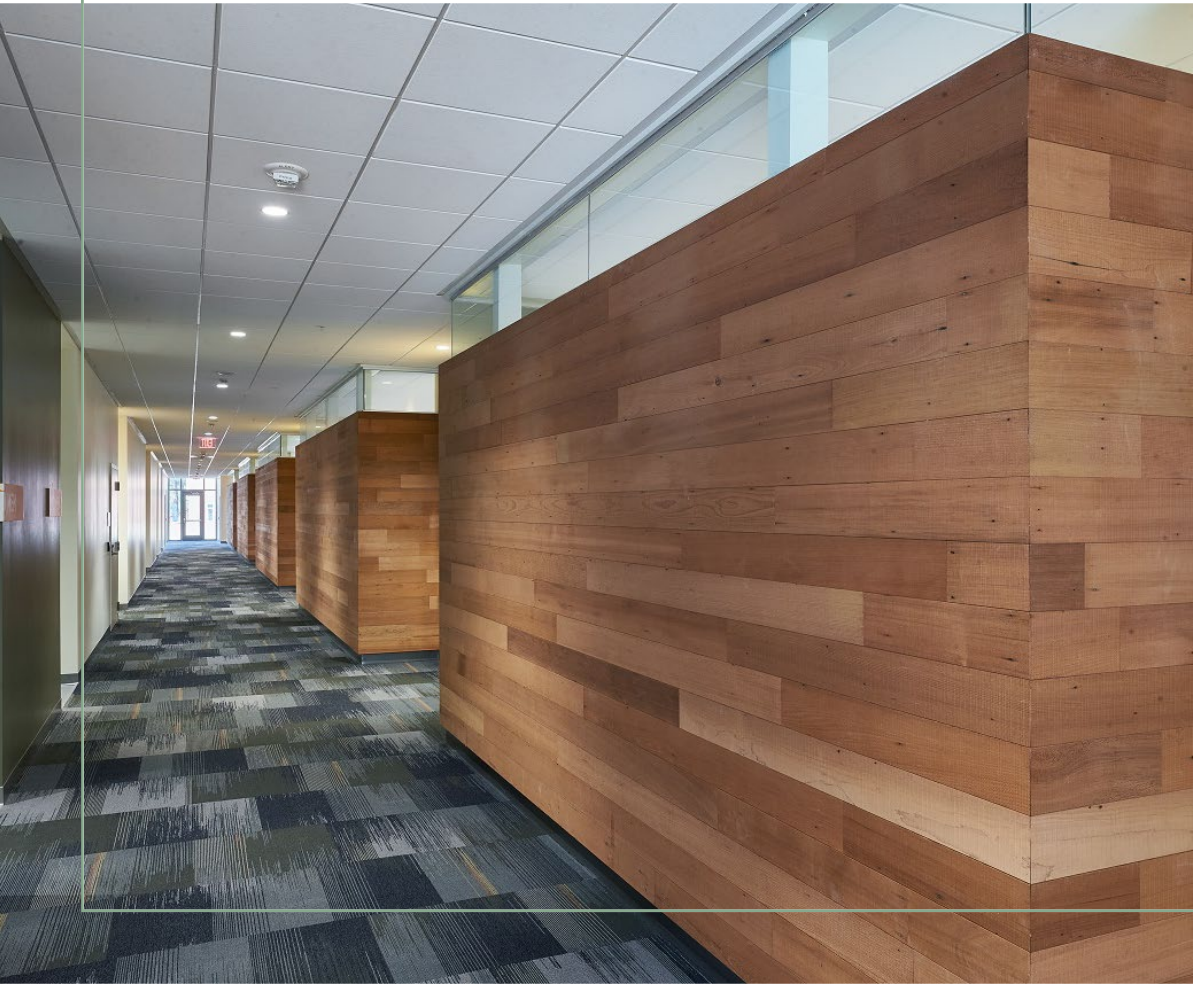
# TRIVIA #4

Why do we subject ourselves to external audit? Do we not trust our Chief Executive Officers and Chief Business Officers?





# How Do We Determine our Apportionment?



# TRIVIA #5

How do we know the amount of allocated fiscal resources to community college districts?





# What are our Sources of Funding?



- Proposition 98
  - State General Funds
  - Education Protection Account
  - Local Property Taxes
  - Student Tuition Fees (\$46 per unit)
- Other local revenue sources
  - Non-resident fees
  - Other fees (health, technology, parking)
  - Civic Center fees
  - Other locally generated revenues
- Categorical Funding
- State and Federal Grants

# TRIVIA #6

Why are districts appropriated funds and not colleges?





# TRIVIA #7

What is a community supported district?



# Community Supported Districts

- Also known as Basic Aid Districts. Coined from K-12 Districts.
- Happens when a districts total revenue calculation is equal to or less than the district's share of property taxes.





# TRIVIA #8

How many community supported districts are there as of FY 2024-25?



# FY 2024-25 Community Supported Districts

## **NORTHERN CALIFORNIA**

- Marin Community College District
- Napa Valley Community College District
- San Jose – Evergreen Community College District
- San Mateo County Community College District
- Sierra Joint Community College District
- West Valley – Mission Community College District

## **SOUTHERN CALIFORNIA**

- MiraCosta Community College District
- South Orange County Community College District





# Special Funding – Parcel Tax

- When voters decide to further support their local district to fund their operational and other expenses.
- Requires  $\frac{2}{3}$  affirmative vote.



# TRIVIA #9

How many districts have an active parcel tax?





# Special Funding – Parcel Tax

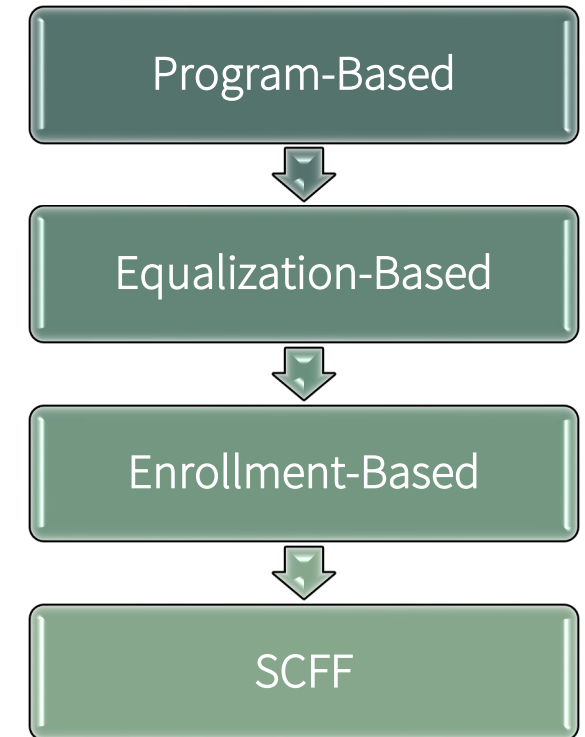
- Peralta Community College District
- San Francisco Community College District



**Peralta Community  
College District**

# Funding through Apportionment

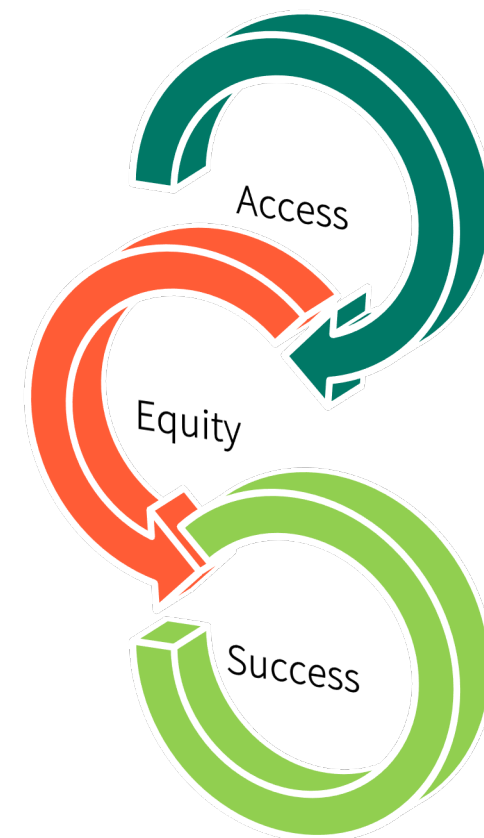
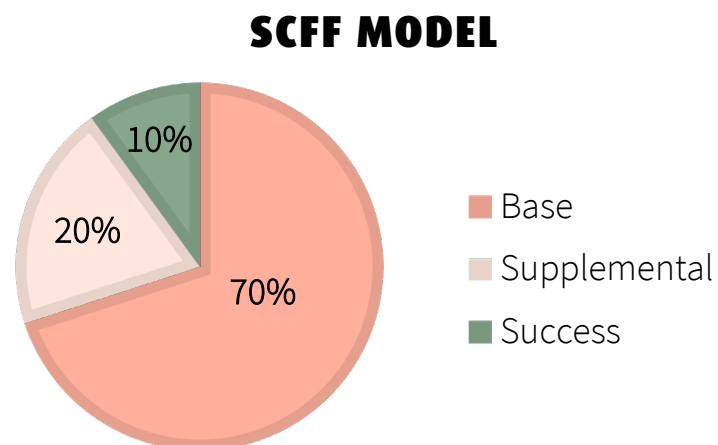
- Based on the Education Code of California.
- Program-Based Funding Model
  - Average Daily Attendance
- Equalization-Based Funding Model (FY 1991-92 to FY 2005-06)
  - Full-Time Equivalent Students, Headcount, and Square Footage
- Enrollment-Based Funding Model (FY 2007-08 to FY 2017-18)
  - Full-Time Equivalent Students, Size and Number of Colleges, and Rural location
- Student Centered Funding Formula Model (FY 2018-19 to present)
  - Access, Equity, and Success (Vision for Success)





# The Student Centered Funding Formula Model

- Total Computational Revenue (TCR) – refers to the entitled amount due to the CCD based on metrics.
- Vision for Success (CCC Chancellor Eloy Oakley)
- Base Allocation, Supplemental Allocation, and Success Allocation
- Base Allocation – carried over from the Enrollment-Based Funding Model (SB 361)



# FY 2024-25 SCFF – Base Allocation

## Single College Districts

Small College	\$ 6,508,449
Medium College	\$ 8,677,936
Large College	\$ 10,847,420

## Multi-College Districts

Small College	\$ 6,508,449
Medium College	\$ 7,593,194
Large College	\$ 8,677,936

## Other Allocations

Designated Rural College	\$ 2,070,088
State Approved Center	\$ 2,169,484

## Grand Parented Centers

Small Center	\$ 271,187
Small Medium Center	\$ 542,371
Medium Center	\$ 1,084,741
Medium Large Center	\$ 1,627,112
Large Center	\$ 2,169,484

## Enrollment Allocation

Credit FTES	\$ 5,294
Incarcerated Credit FTES	\$ 7,425
Special Admit FTES	\$ 7,425
CDCP FTES	\$ 7,425
Noncredit FTES	\$ 4,465

- (a) There are 10 districts with a higher per CREDIT FTES, Incarcerated FTES, and Special Admit FTES rates per statute.
- (b) Credit FTES – average of three years (CY, PY, PPY).
- (c) Incarcerated, Special Admit, CDCP, and noncredit FTES – based on actual year.

# FY 2024-25 SCFF – Supplemental Allocation

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## Equity Metrics

AB 540 Students	\$ 1,252
Pell Grant Recipients	\$ 1,252
Promise Grant Recipients	\$ 1,252

(a) All metrics based on prior year (PY) headcount.



# FY 2024-25 SCFF – Success Allocation

All Students		Pell Grant Recipients		Promise Grant Recipients	\$ 186
ADT Degrees	\$ 2,952	ADT Degrees	\$ 1,116	ADT Degrees	\$ 744
AA/AS Degrees	\$ 2,214	AA/AS Degrees	\$ 837	AA/AS Degrees	\$ 558
Baccalaureate Degrees	\$ 2,214	Baccalaureate Degrees	\$ 837	Baccalaureate Degrees	\$ 558
Credit Certificates	\$ 1,476	Credit Certificates	\$ 558	Credit Certificates	\$ 372
Transfer Level Math & Engl.	\$ 1,476	Transfer Level Math & Engl.	\$ 558	Transfer Level Math & Engl.	\$ 372
Transfer to 4-yr. University	\$ 1,107	Transfer to 4-yr. University	\$ 419	Transfer to 4-yr. University	\$ 279
Nine or More CTE Units	\$ 738	Nine or More CTE Units	\$ 279	Nine or More CTE Units	\$ 186
Regional Living Wage	\$ 738	Regional Living Wage	\$ 279	Regional Living Wage	\$ 186

(a) All metrics based on average of three prior years (PY, PPY, PPPY) headcount.

(b) ADT, AA/AS, Baccalaureate, and Credit Certificates headcount – counts only the highest degree (unduplicated)

(c) Transfer Level Math and English headcount – counts only the students who completed all the courses in the same year in the same district.

(d) Nine or More CTES Units headcount – counts only the students who completed nine or more CTE units in the same year in the same district.

# Total Computational Revenue (TCR) Calculation

## FY 2024-25

(A) SCFF Calculations	Base Allocation + Supplemental Allocation + Success Allocation
(B) Stability Calculations	Prior Year SCFF + CY COLA
(C) Hold Harmless Calculations	FY 2017-18 TCR + Compounded COLA

(a) Whichever is the highest of (A), (B), or (C) is the district's TCR for the year.

(b) Starting in FY 2025-26, Hold Harmless Funding is going away. Replaced by a Funding Floor – FY 2024-25 TCR.

## FY 2025-26 and Beyond

(A) SCFF Calculations	Base Allocation + Supplemental Allocation + Success Allocation
(B) Stability Calculations	Prior Year SCFF + CY COLA
(C) Funding Floor	FY 2024-25 TCR

Note: PY – Prior Year, CY – Current Year, PPY – Prior Prior Year, PPPY – Prior Prior Prior Year

# CCCCO - Apportionment Report (Exhibit C)

**California Community Colleges  
2023-24 Second Principal  
Statewide Totals  
Exhibit C - Page 1**

Total Computational Revenue and Revenue Sources	
<b>Total Computational Revenue (TCR)</b>	
I. Base Allocation (FTES + Basic Allocation)	\$ 6,905,036,557
II. Supplemental Allocation	1,433,609,203
III. Student Success Allocation	3,024,957,952
	\$ 9,363,603,719
Student Centered Funding Formula (SCFF) Calculated Revenue (A)	9,386,680,258
2022-23 SCFF Calculated Revenue + COLA (B)	8,696,694,966
Hold Harmless Revenue (C)	93,812,901
Stability Protection Adjustment	96,641,653
Hold Harmless Protection Adjustment	96,641,653
<b>2023-24 TCR (Max of A, B, or C)</b>	<b>\$ 9,554,058,273</b>

Revenue Sources	
Property Tax & ERAF	\$ 4,493,117,053
Less Property Tax Excess	(463,089,226)
Student Enrollment Fees	413,551,481
Education Protection Account (EPA)	867,115,700
State General Fund Allocation	3,475,573,986

State General Fund Allocation	
General Fund Allocation	\$ 3,394,805,229
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)	85,765,757
Subtotal State General Fund Allocation	\$3,479,570,986
Adjustment(s)	(12,662,153)
<b>Total State General Fund Allocation (Exhibit A)</b>	<b>\$3,477,111,833</b>

Available Revenue	
2023-24 TCR (Max of A, B, or C)	\$ 9,554,058,273
7 Fully Community Supported Districts	See memo for additional information regarding revenue deficit at 2023-24 P2.
Revenue Deficit	\$ (763,789,279)

Supporting Sections									
<b>Section I: FTES Data and Calculations</b>									
variable	a	b	c	d	e	f = b + c + d + e	g = f (percent credit + (a + b + f)/3)	h	i = g + h
FTES Category	2023-22 Applied #3	2023-23 Applied #3	2023-24 Restoration	2023-24 Decline	2023-24 Adjustment	2023-24 Applied #1	2023-24 Applied #2	2023-24 Growth	2023-24 Funded
Credit	988,930.49	966,429.10	8,913.22	(609,939.04)	(8,259.58)	897,141.70	950,833.76	1,939.58	952,773.35
Incarcerated Credit	4,988.11	5,764.96	87.04	(636.76)	(237.36)	4,977.88	4,977.88	87.72	5,065.60
Special Admit Credit	37,776.67	41,532.54	363.36	11,390.57	1,153.56	54,240.04	54,240.04	1,247.34	55,487.38
CDCP	40,664.65	41,395.15	(135.85)	1,261.13	5,180.02	47,460.45	47,460.45	822.38	48,282.83
Noncredit	29,235.83	27,724.65	2,441.59	(3,861.78)	(219.82)	26,095.66	26,056.66	65.35	26,122.01
<b>Total FTES***</b>	<b>1,101,595.73</b>	<b>1,082,636.41</b>	<b>11,669.30</b>	<b>(62,615.86)</b>	<b>(2,431.19)</b>	<b>1,029,856.73</b>	<b>1,083,548.79</b>	<b>4,162.97</b>	<b>1,087,711.18</b>
<b>Total Values***</b>	<b>\$5,848,225,144</b>	<b>\$5,885,241</b>	<b>\$5,885,241</b>	<b>(\$288,396,607)</b>	<b>50</b>				
Change from FY to FY***	(\$175,730,623)								

Section II: 2023-24 FTES Emergence Conditions Allowance (ECA)			
variable	f = g + h	i = h + k	j = m + n + k
FTES Category	2023-24 Applied #2	2023-24 Revenue	2023-24 Total Revenue
Credit	54,992,802,211	\$ 10,171,614	\$5,003,979,825
Incarcerated Credit	36,670,540	644,365	37,314,914
Special Admit Credit	399,247,791	9,261,236	408,509,027
CDCP	348,494,113	6,041,119	354,535,232
Noncredit	115,100,425	288,665	115,389,090
<b>Total</b>	<b>55,892,214,080</b>	<b>\$26,406,999</b>	<b>\$5,918,721,088</b>

Section III: 2023-24 FTES Emergence Conditions Allowance (ECA)			
variable	r = s + t	u = v + w	x = y + z
FTES Category	2023-24 Applied #2	2023-24 Revenue	2023-24 Total Revenue
Credit	39,063.12	895,188.33	8,570,033
Incarcerated Credit	222.64	5,109.97	5,092.89
Special Admit Credit	1,366.29	57,620.31	691,441
CDCP	699.31	48,378.75	9,411
Noncredit	3,794.13	25,025.85	26,122.01
<b>Total</b>	<b>45,145.49</b>	<b>1,031,322.21</b>	<b>8,967,088</b>

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**California Community Colleges  
2023-24 Second Principal  
Statewide Totals  
Exhibit C - Page 2**

Section I: FTES Restoration Authority				
variable	v	w	y	z = (v + w + y) x
FTES Category	2020-21	2021-22	2022-23	Total \$
Credit	13,191.27	6,202.75	22,603.03	\$ 220,934,263
Incarcerated Credit	301.64	7.50	(230.24)	(1,016,117)
Special Admit Credit	(1,336.28)	100.81	(972.97)	(16,267,136)
CDCP	2,275.17	(91.25)	545.50	20,329,265
Noncredit	1,767.86	(123.36)	1,687.01	14,716,323
<b>Total</b>	<b>15,999.66</b>	<b>6,134.45</b>	<b>23,612.33</b>	<b>\$ 238,696,596</b>

Section II: FTES Growth Authority			
variable	aa	ab	ac = aa + ab
FTES Category	% target	Applied #3 FTES	Growth FTES
Credit		966,429.10	4,404.14
Incarcerated Credit		5,764.96	89.40
Special Admit Credit		41,532.54	173.97
CDCP		41,185.15	159.83
Noncredit		27,724.65	92.31
<b>Total</b>		<b>1,082,636.41</b>	<b>4,899.54</b>

Section III: Basic Allocation			
District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
Single College Districts	≥ 20,000	3	\$32,197,743
≥ 10,000 & < 20,000	8,586,065.27	23	197,479,495
< 10,000	6,439,546.00	23	148,109,558
Multi-College Districts	≥ 20,000	1	8,586,065
≥ 10,000 & < 20,000	7,512,806.48	23	172,794,538
< 10,000	6,439,546.00	42	270,460,382
Additional Rural	2,048,172.33	11	22,529,892
<b>Subtotal</b>			<b>\$852,158,223</b>

Section IV: Supplemental Allocation			
Supplemental Allocation - Point Value \$1238.71	Points	2022-23 Headcount	Rate
AB540 Students	1	45,021	\$1,238.71
Pell Grant Recipients	1	382,900	1,238.71
Premise Grant Recipients	1	779,422	1,238.71
<b>Totals</b>		<b>1,157,343</b>	<b>\$1,433,609,203</b>

Section V: Student Success Allocation							
All Students - Point Value \$730.42	Points	2020-21 Headcount	2021-22 Headcount	2022-23 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	63,289	58,823	53,922	58,674.67	\$ 2,923.68	\$171,426.67
Associate Degrees	4	62,853	62,221	60,792	62,285.33	2,291.26	136,485,202
Baccalaureate Degrees	3	271	296	243	270.00	2,191.26	591,639
Credit Certificates	2	21,593	23,834	25,465	23,607.33	1,460.84	34,520,582
Transfer Level Math and English	2	51,275	46,737	52,247	50,086.33	1,460.84	73,168,042
Transfer to a Four Year University	1.5	72,896	79,309	68,760	73,655.00	1,095.63	80,698,518
Non or More CTE Units	1	187,049	175,400	185,112	185,187.00	790.42	132,342,859
Regional Living Wage	1	182,842	190,121	187,981	186,981.33	790.42	136,574,550
<b>All Students Subtotal</b>		<b>642,068</b>	<b>633,731</b>	<b>634,512</b>	<b>636,770.33</b>		<b>\$765,807,619</b>
<b>Pell Grant Recipients - Point Value \$184.24</b>							
Associate Degrees for Transfer	6	35,472	32,445	29,933	32,616.67	\$ 1,105.43	\$36,055,399
Associate Degrees	4.5	33,822	34,090	32,886	33,599.33	829.07	27,856,245
Baccalaureate Degrees	4.5	124	150	109	127.67	829.07	105,844
Credit Certificates	3	9,238	10,339	10,849	10,135.33	552.71	5,601,943
Transfer Level Math and English	3	18,184	17,548	18,833.67	18,184.00	552.71	10,409,439
Transfer to a Four Year University	2.25	34,565	35,620	30,847	33,528.67	414.54	13,898,834
Non or More CTE Units	1.5	82,832	76,915	84,191	81,312.67	276.36	22,473,334
Regional Living Wage	1.5	56,896	60,149	58,952.67	58,952.67	276.36	15,211,084
<b>Pell Grant Recipients Subtotal</b>		<b>205,085</b>	<b>207,256</b>	<b>208,473</b>	<b>207,004.67</b>		<b>\$132,110,312</b>
<b>Premise Grant Recipients - Point Value \$184.24</b>							
Associate Degrees for Transfer	4	47,880	44,092	40,285	44,085.67	\$ 736.95	\$32,489,044
Associate Degrees	3	47,263	47,640	45,732	46,878.33	552.71	25,910,125
Baccalaureate Degrees	3	170	251	170	186.67	552.71	103,173
Credit Certificates	2	13,893	13,391	15,814	15,046.00	388.48	5,544,036
Transfer Level Math and English	2	28,923	25,883	29,009	27,938.33	368.48	10,294,609
Transfer to a Four Year University	1.5	47,296	50,206	42,495	46,732.33	276.36	12,914,814
Non or More CTE Units	1	123,335	112,484	120,425	118,748.00	184.24	21,877,908
Regional Living Wage	1	88,057	101,212	100,260	97,189.67	184.24	17,006,019
<b>Premise Grant Recipients Subtotal</b>		<b>396,256</b>	<b>399,159</b>	<b>394,430</b>	<b>396,805.00</b>		<b>\$127,940,008</b>
<b>Total Headcounts</b>		<b>1,303,979</b>	<b>1,300,146</b>	<b>1,297,615</b>	<b>1,300,580.00</b>		<b>\$1,024,957,959</b>

Section VI: Definitions			
FTES	FTES	FTES	FTES
CV App#1: PY App#1 plus PY Growth, in the base line.	PY: 2022-23	CV: 2023-24	
CV App#2: Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CV funded FTES.			
CV App#3: Base for CV plus any restoration, decline or adjustment.			
CV App#4: FTES that will be funded not including growth. Includes Credit 3-year average.			
CV App#5: CV App#1 plus growth. Used as the base for the following year.			
CV Adjustment: Alignment of FTES to available resources.			
Change From Year to Current Year: CV App#4 value minus PY App#1 value and is the sum of CV restoration, decline, growth and unapplied values.			

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Link to the CCCC FY 2023-24 Second Principal Apportionment Report



# Breakdown of Revenues

- Budget and Accounting Manual (BAM) serves as the standard for CCDs.
- General Fund (Unrestricted and Restricted), Debt Service Funds, Special Revenue Funds, Capital Project Funds, Enterprise Funds, Internal Service Funds, Trust Funds, and Agency Funds



Link to the CCCCCO Fiscal Standards  
Manuals and Resources

## **Unrestricted General Funds**

- General Operating Fund
- Community Education Fund
- Corporate Education Fund
- Enterprise Fund

## **Restricted General Funds**

- Categorical Fund
- Grant Fund or Externally-Funded Programs

# Considerations in Developing a Budget

- (a) Balanced Budget
- (b) 50% Law Compliance
- (c) Faculty Obligation Number (FON)
- (d) 75%/25% Goal of FT/PT Faculty Ratio
- (e) Accreditation – Standard III
- (f) 16.67% Fund Reserve
- (g) Liabilities – Retirement and Other Post Employment Benefits
- (h) Integrated Planning and Budgeting
  - (1) Resource Allocation
  - (2) Program and Services Review
  - (3) Strategic Priorities
  - (4) Diversity, Equity, Inclusion, and Accessibility



# Balanced Budget and Fund Reserves?

Total Revenues  $\geq$  Total Expenditures

Any excess revenue at the end of the year goes to the fund reserves.





# The 50% Law and FON

The “Fifty Percent Law” (50% Law), as defined in Education Code Section 84362 and California Code of Regulations Section 59200 et seq., requires each district to spend at least half of its current expense of education each fiscal year for salaries and benefits of classroom instructors. Districts may apply for an exemption under limited circumstances.

The California Code of Regulations (CCR), Title 5 Section 51025 requires community college districts to increase their base number of full-time faculty over the prior year in proportion to the amount of growth in funded credit FTES. CCR, Title 5 Section 53300 et seq. defines full-time and part-time faculty and provides the rules for calculating full-time equivalent faculty (FTEF) attributable to full-time and part-time faculty.



[Link to the CCCCCO  
Guidance on the 50% Law](#)



[Link to the CCCCCO  
Guidance on the FON](#)

# TRIVIA #10

Why are counselors who are critical to the student's journey in the wrong side of the 50% law?



# ACCJC Accreditation Standard III

## Standard III – Infrastructure and Resources

The institution supports its educational services and operational functions with effective infrastructure, qualified personnel, and stable finances. The institution organizes its staffing and allocates its physical, technological, and **financial resources** to improve its overall effectiveness and promote equitable student success. The institution actively monitors and assesses resource capacity to inform improvements to infrastructure and ensure long-term health and stability.



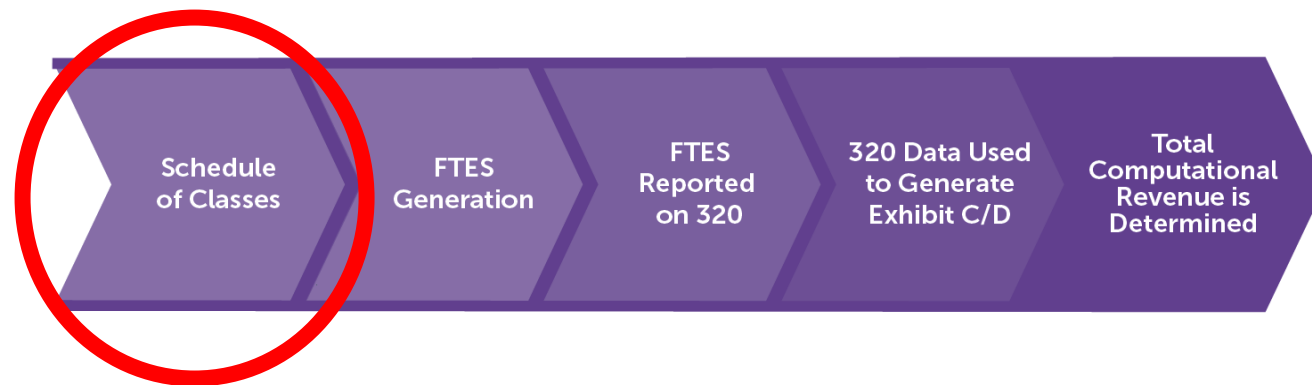
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# The Role Deans Play in Revenue Generation

## REVENUE GENERATION

- (a) Enrollment Management – Target FTES and Headcount
- (b) Promote your programs
- (c) Develop high-touch services
- (d) Collaborate with Counseling
- (e) Program Mapping and Guided Pathways



**Efficiency**  
**Productivity**

# The Role Deans Play in Expenditures

## MAJOR EXPENDITURES

- (a) Salaries and Benefits
  - (a) Academic Salaries
  - (b) Classified Salaries
- (b) Utilities and Software Licenses
- (c) Insurance and Legal Bills
- (d) Books, Supplies, and Equipment
- (e) Marketing and Outreach



# TRIVIA #11

GROUP YOURSELVES BY 3

What is the revenue generated by a 3-unit calculus credit class that meets regularly on a traditional calendar with 40 students?

Note: Weekly Census with TLM of 17.5, \$5,294 / FTES

How do you estimate the cost of running a class?

Note: Average FT Faculty Salary per year (w/ benefits) = \$160,000





# TRIVIA #11

## REVENUE

$$FTES = \frac{40 \text{ students} * 3 \frac{\text{hrs}}{\text{week}} * 17.5 \text{ weeks}}{525} = 4$$

$$\text{Revenue} = 4 \text{ FTES} * \$ 5,294 \text{ FTES} = \$ 21,176$$

## ESTIMATED COST OF THE CLASS

FT Faculty Salary & Benefits = \$ 160,000 (per year)  
1 semester – FT Faculty Salary & Benefits = \$ 80,000  
Faculty Load = 3 units lecture = 3/15 = 0.20

FT Faculty Salary for 0.20 load = \$ 16,000.00 (Direct Cost)  
Total Estimated Cost for the Class = \$32,000.00 (Direct + Indirect)



# Key Take Aways

- (a) Budgeting is a complex juggling of limited and scarce resources to meet the mission and vision.
- (b) Stewards of tax payers money.
- (c) Categorical Funds play an important role in meeting the needs of our students.
- (d) Deans play a significant role in revenue generation (Enrollment Management).
- (e) Retention and recruitment both play a critical role in sustaining the institution.
- (f) Meeting where our students are in their journey is our moral obligation.
- (g) Change is constant!



**Thank you!**

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