

The following chart shows the current fee schedule for the regular community education classes and the Emeritus College classes, and the proposed fee schedule for those two programs.

Class Hours	06-07 CE Formula Fee	10-11 CE Formula Fee	Class Hours	06-07 EC Formula Fee	10-11 EC Formula Fee
1	37	42	1	20	25
2	40	45	2	23	28
3	43	48	3	26	31
4	46	51	4	29	34
5	49	54	5	32	37
6	52	57	6	35	40
7	55	60	7	38	43
8	58	63	8	41	46
9	69	74	9	49	54
10	72	77	10	52	57
11	75	80	11	55	60
12	78	83	12	58	63
13	81	86	13	61	66
14	84	89	14	64	69
15	87	92	15	67	72
16	90	95	16	70	75
17	93	98	17	73	78
18	96	101	18	76	81
19	102	107	19	79	84
20	105	110	20	82	87
21	108	113	21	89	94
22	111	116	22	92	97
23	114	119	23	95	100
24	117	122	24	98	103

What will it take to break even on a CS class that charges \$20 per student?

Example A (\$20 class)

Class meets **20** hours total

Instructional cost = 20 hours x \$50/hour = \$1,100

Administrative cost = \$880

Total cost of class = \$1,980

Number of students @ \$20 per to generate \$1,980 (break even) = $1,980 / \$20 = 99$ students

Deficit amount if **30** students ($\$1,980 - 600 = \$1,380$); if **40** students ($\$1,980 - 800 = \$1,180$)

Example B (\$20 class)

Class meets **10** hours total

Instructional cost = 10 x \$50/hour = \$550

Administrative cost = \$440

Total cost of class = \$990

Number of students @ \$20 per to generate \$990 (break even) = $990 / \$20 = 49$ students

Deficit amount if **30** students ($\$990 - 600 = \390); if **40** students ($\$990 - 800 = \190)

What does it take for a “regular” CS class to subsidize a \$20 class so that both classes break even?

Example C (Regular fee class)

Class meets 20 hours total

Instructional cost = 20 hours x \$50/hour = \$1,100

Administrative cost = \$880

Total cost of class = \$1,980

Charge per student = \$110

Number of students needed to break even (\$1,980) plus pick up deficit from Example A = $\$1,980 + \$1,380 = \$3,360 / \$110 = 30$ students; or $\$1,980 + \$1,180 = \$3,160 / \$110 = 29$ students

What does it take for “regular” CS classes to subsidize 20 classes that meet for 20 total hours, have a minimum of 30 students, and charge \$20 per student?

20 regular classes with 30 or more students paying \$110 per = revenue of \$66,000

**ACTUAL AND PROJECTED REVENUES AND EXPENSES
OF COMMUNITY EDUCATION PROGRAM**

	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>PROJECTED</u>
	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>
REVENUE BY PROGRAM			
COMM. SVCS. ADVERTISING	\$ 2,693	\$ 1,967	\$ 1,864
FACILITIES USE	52,056	47,511	27,221
INTENSIVE ENGLISH	160,000	131,608	112,471
EMERITUS	193,697	212,810	300,058
SHORT COURSES/WORKSHOPS	437,061	390,720	432,556
MICROCOMPUTER CENTER	140,617	151,536	78,797
Total Revenue	\$ 986,124	\$ 936,152	\$ 952,967

EXPENDITURES BY PROGRAM			
COMM. SVCS. OFFICE	\$ 566,666	\$ 481,923	\$ 525,022
FACILITIES USE	2,678	1,983	-
INTENSIVE ENGLISH	157,314	168,961	164,177
EMERITUS	100,973	121,393	148,520
SHORT COURSES/WORKSHOPS	193,476	200,999	219,348
MICROCOMPUTER CENTER	113,536	109,035	30,750
DIRECT SUPPORT & OVERHEAD	(148,519)	(148,147)	(134,850)
Total Expenditures	\$ 986,124	\$ 936,152	\$ 952,967