



PRAC
MATERIALS FEES ANALYSIS
NOVEMBER 21, 2023

MATERIALS FEES OVERVIEW

- Instructional Supplies – Material Fees Account 43020
- Instructional Supplies –Account 43000
- In FY21/22 – District will absorb all materials fee related costs
- In FY22/23 - Account 43020 was deactivated
- What has been the District fiscal impact of this decision?

MATERIALS FEES ANALYSIS APPROACH

- Used SSB Budget Query for expenditure data

Organization	Organization Title	Account	Account Title	Program	Program Title	Accounted Budget	Year to Date
21101	Communication - DW	43020	Instruct. Supplies - Materials Fees	061200	Film Studies	163	162.29
21301	Fine and Visual Arts - DW	43020	Instruct. Supplies - Materials Fees	020100	Architecture, Architectural Tech.	290	262.44
21301	Fine and Visual Arts - DW	43020	Instruct. Supplies - Materials Fees	100200	Art	3360	2634.81
21301	Fine and Visual Arts - DW	43020	Instruct. Supplies - Materials Fees	100210	Painting, Drawing	5830	5595.32
21301	Fine and Visual Arts - DW	43020	Instruct. Supplies - Materials Fees	100220	Sculpture	4000	3005.50

MATERIALS FEES ANALYSIS APPROACH

- Used semester data provide by Cari Torres-Benavides

	A	B	C	D	E	F	K	O	P	Q	R	
1	Semester	Term	CRN	CourseID	Organization	Org Number	Title	ScheduleType	Faculty	InstrComb	MaterialFee	
2	Fall	201880	81861	ARCH 120	Fine and Visual Arts - DW	21301	Introduction to Visual Representation and Architectural Dr	L/L	G Goldberg	81861 G Goldberg	(Material Fee: \$10)	
3	Fall	201880	81861	ARCH 120	Fine and Visual Arts - DW	21301	Introduction to Visual Representation and Architectural Dr	Final	G Goldberg	81861 G Goldberg	(Material Fee: \$10)	Fin
4	Fall	201880	81862	ARCH 121	Fine and Visual Arts - DW	21301	Intermediate Architectural Drawing	L/L	G Goldberg	81862 G Goldberg	(Material Fee: \$10)	
5	Fall	201880	81862	ARCH 121	Fine and Visual Arts - DW	21301	Intermediate Architectural Drawing	Final	G Goldberg	81862 G Goldberg	(Material Fee: \$10)	Fin
6	Fall	201880	82002	ART 112	Fine and Visual Arts - DW	21301	2-D Art Fundamentals	L/L	K Wagner	82002 K Wagner	(Material Fee: \$15)	
7	Fall	201880	82002	ART 112	Fine and Visual Arts - DW	21301	2-D Art Fundamentals	Final	K Wagner	82002 K Wagner	(Material Fee: \$15)	Fin
8	Fall	201880	!83205	ART 112A	Fine and Visual Arts - DW	21301	2-D Art Fundamentals I	L/L	K Wagner	!83205 K Wagner	(Material Fee: \$15)	
9	Fall	201880	!83205	ART 112A	Fine and Visual Arts - DW	21301	2-D Art Fundamentals I	Final	K Wagner	!83205 K Wagner	(Material Fee: \$15)	Fin

- Sorted by courses with Material Fees
- Reviewed courses with Material Fees and assigned Org Number and Organization as the unique identifier from the Budget Query

MATERIALS FEES ANALYSIS DATA LIMITATIONS

- For FY21/22 – Both Account Codes 43000 & 43020 were being charged against making an accurate comparison difficult
- For the FY21/22 analysis, used Account Code 43020
- For FY22/23 – For comparative purposes, only used Organizations previously used in prior years.
- Performing Art, Physical Sciences, etc, were not included.

MATERIALS FEES ANALYSIS DATA LIMITATIONS

- For FY22/23 – Material Fees were no longer identified in Semester data

	D	E	F	K	O	P	Q	R
	CourseID	Organization	Org Number	Title	ScheduleType	Faculty	InstrComb	MaterialFee
1	ARCH 120	Fine and Visual Arts - DW	21301	Introduction to Visual Representation and Architectural Drawing	L/L	E Doermann	81861 E Doermann	
2	ARCH 120	Fine and Visual Arts - DW	21301	Introduction to Visual Representation and Architectural Drawing	Final	E Doermann	81861 E Doermann	
3	ARCH 120	Fine and Visual Arts - DW	21301	Introduction to Visual Representation and Architectural Drawing	L/L	G Goldberg	11676 G Goldberg	
4	ARCH 120	Fine and Visual Arts - DW	21301	Introduction to Visual Representation and Architectural Drawing	Final	G Goldberg	11676 G Goldberg	
5	ARCH 121	Fine and Visual Arts - DW	21301	Intermediate Architectural Drawing	L/L	E Doermann	81862 E Doermann	
6	ARCH 121	Fine and Visual Arts - DW	21301	Intermediate Architectural Drawing	Final	E Doermann	81862 E Doermann	

- Attempted to isolate classes that previously charged Materials Fees for comparison

2018-2019 ACADEMIC YEAR

Org Number	Organization	Sum of Enrollment	Material Fees Budget	Materials Fees	Variance	Enrollment %	Avg Cost per Student
21301	Fine and Visual Arts - DW	2174	28,960.00	27,120.77	1,839.23	42.89%	12.48
23101	Business, Information Systems - DW	1046	915.00	-	915.00	20.64%	-
23201	Career Education - DW	669	12,030.00	11,050.32	979.68	13.20%	5.08
23301	Nursing	319	17,320.00	17,057.68	262.32	6.29%	7.85
23302	Medical Assisting	135	3,140.00	3,131.27	8.73	2.66%	1.44
23303	Dental Assisting	410	7,399.54	7,552.02	(152.48)	8.09%	3.47
23304	EMT / Fire	212	3,060.00	2,659.71	400.29	4.18%	1.22
25051	Counseling - DW	41	1,900.00	1,900.00	-	0.81%	0.87
25555	Early Childhood Education - DW	63	150.00	-	150.00	1.24%	-
Grand Total		5069	\$ 74,874.54	\$ 70,471.77	\$ 4,402.77	100%	

2019-2020 ACADEMIC YEAR

Org Number	Organization	Sum of Enrollment	Materials Fees Budget	Materials Fees	Variance	Enrollment %	Avg Cost per Student
21301	Fine and Visual Arts - DW	2177	30,170.00	22,010.30	8,159.70	40.00%	10.11
23101	Business, Information Systems - DW	885	1,863.00	-	1,863.00	16.26%	-
23201	Career Education - DW	958	22,439.00	17,780.01	4,658.99	17.60%	8.17
23301	Nursing	291	18,138.50	15,295.13	2,843.37	5.35%	7.03
23302	Medical Assisting	116	-	-	-	2.13%	-
23303	Dental Assisting	354	3,040.00	2,461.66	578.34	6.50%	1.13
23304	EMT / Fire	157	1,320.00	957.94	362.06	2.88%	0.44
25051	Counseling - DW	436	4,564.00	3,437.50	1,126.50	8.01%	1.58
25555	Early Childhood Education - DW	69	150.00	-	150.00	1.27%	-
Grand Total		5443	\$ 81,684.50	\$ 61,942.54	\$ 19,741.96	100%	

2020-2021 ACADEMIC YEAR

Org Number	Organization	Sum of Enrollment	Materials Fees Budget	Materials Fees	Variance	Enrollment %	Avg Cost per Student
21301	Fine and Visual Arts - DW	1077	15,125.00	9,806.72	5,318.28	25.56%	9.11
23101	Business, Information Systems - DW	1027	146.00	-	146.00	24.38%	-
23201	Career Education - DW	561	24,122.00	17,930.88	6,191.12	13.32%	16.65
23301	Nursing	341	23,749.00	21,558.27	2,190.73	8.09%	20.02
23302	Medical Assisting	119	-	-	-	2.82%	-
23304	EMT / Fire	192	-	-	-	4.56%	-
23351	Dental Assisting	526	5,503.00	3,940.33	1,562.67	12.49%	3.66
25051	Counseling - DW	298	541.00	625.00	(84.00)	7.07%	0.58
25555	Early Childhood Education - DW	72	4,840.00	3,539.72	1,300.28	1.71%	3.29
Grand Total		4213	\$ 74,026.00	\$ 57,400.92	\$ 16,625.08	100%	

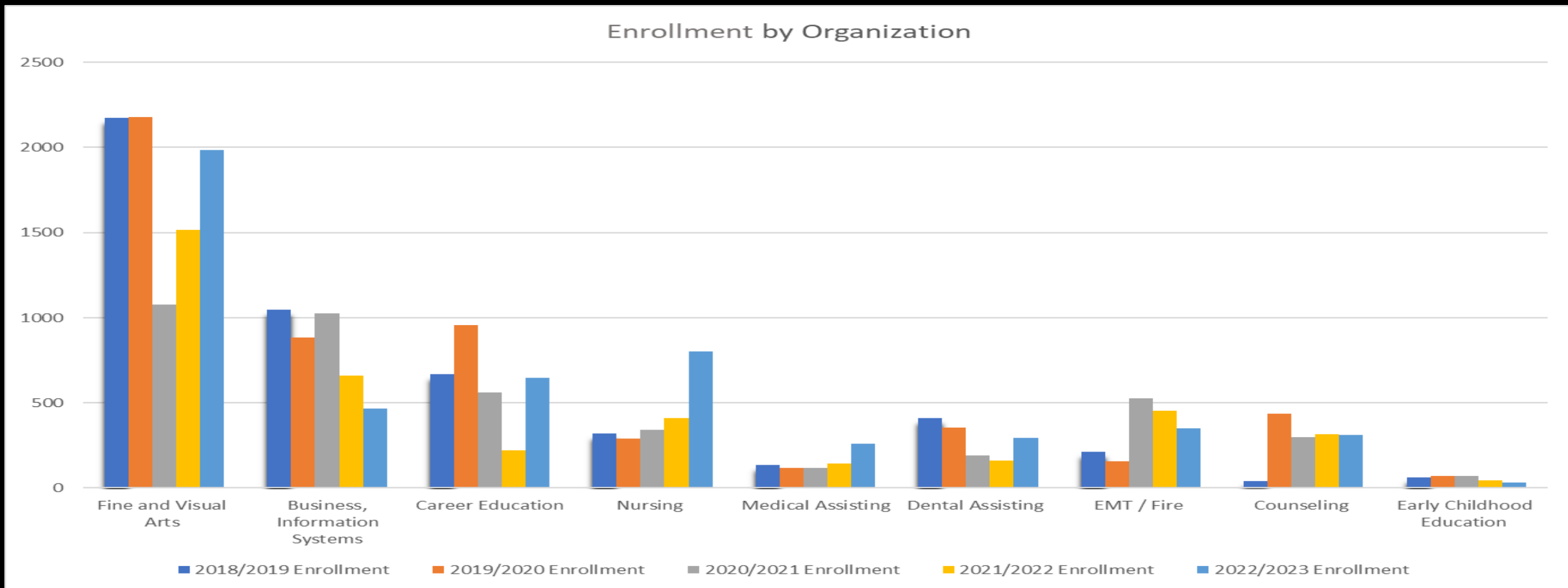
2021-2022 ACADEMIC YEAR

Org Number	Organization	Sum of Enrollment	Materials Fees Budget	Materials Fees	Variance	Enrollment %	Avg Cost per Student
21301	Fine and Visual Arts - DW	1514	21,855.00	19,858.17	1,996.83	38.59%	13.12
23101	Business, Information Systems - DW	660	-	-	-	16.82%	-
23201	Career Education - DW	221	19,975.00	18,964.42	1,010.58	5.63%	85.81
23301	Nursing	410	29,809.05	25,194.75	4,614.30	10.45%	61.45
23302	Medical Assisting	143	-	-	-	3.65%	-
23304	EMT / Fire	162	-	-	-	4.13%	-
23351	Dental Assisting	453	14,075.00	13,979.17	95.83	11.55%	30.86
25051	Counseling - DW	315	-	855.60	(855.60)	8.03%	2.72
25555	Early Childhood Education - DW	45	450.00	450.00	-	1.15%	1.43
Grand Total		3923	\$ 86,164.05	\$79,302.11	\$ 6,861.94	100%	

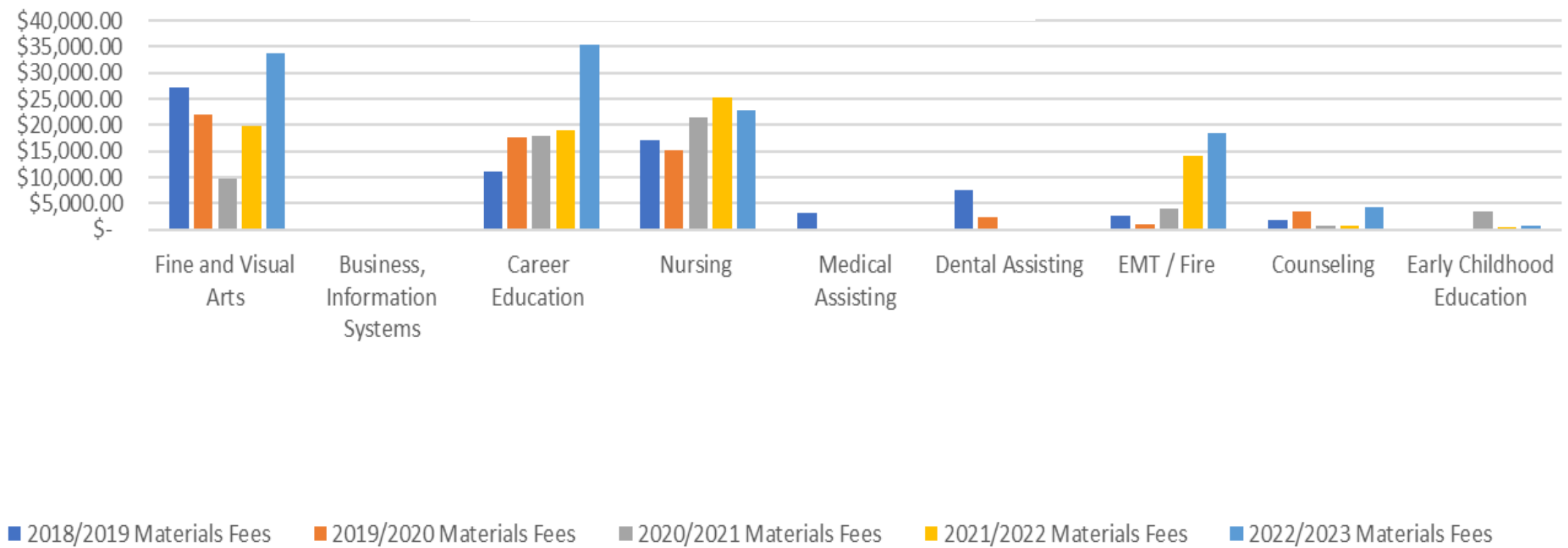
2022-2023 ACADEMIC YEAR

Org Number	Organization	Sum of Enrollment	Materials Fees Budget	Materials Fees	Variance	Enrollment %	Avg Cost per Student
21301	Fine and Visual Arts - DW	1983	770.00	33,735.97	(32,965.97)	38.53%	17.01
23101	Business, Information Systems - DW	466	146.00	-	146.00	9.06%	-
23201	Career Education - DW	649	8,860.00	35,396.14	(26,536.14)	12.61%	17.85
23301	Nursing	800	5,000.00	22,851.57	(17,851.57)	15.55%	11.52
23302	Medical Assisting	259	-	-	-	5.03%	-
23304	EMT / Fire	296	-	-	-	5.75%	-
23351	Dental Assisting	349	17,852.59	18,432.48	(579.89)	6.78%	9.30
25051	Counseling - DW	311	-	4,184.56	(4,184.56)	6.04%	2.11
25555	Early Childhood Education - DW	33	242.00	693.14	(451.14)	0.64%	0.35
Grand Total		5146	\$ 32,870.59	\$ 115,293.86	\$ (82,423.27)	100.00%	

HISTORICAL ENROLLMENT OVERVIEW



HISTORICAL MATERIALS FEES OVERVIEW



OBSERVATIONS & KEY TAKEAWAYS

- Organizational class materials charges have increased post-pandemic
- Based on historical data, these charges are trending around \$80,000 for the 9 organizations reviewed.
- In FY22/23, for the 9 organizations reviewed, total Instructional Supplies costs were \$115,000. This includes all instructional costs, not just course material related charges.
- To gain a better understanding of the true costs incurred for absorbing these fees, the following recommendations are:
 - Work with instructors from each organization to identify material fee related charges
 - Develop baseline cost estimate for each organization to include in 43000 budget

QUESTIONS?

