



University of Wisconsin Stevens Point

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2021 Monitoring Report

Appendix 4. Finances – Department Budgeting Tool

This appendix includes sample information on the department budgeting tool developed by the Office of Academic Affairs. The tool that is utilized by departments is an Excel file. This appendix is presented as a PDF with sample figures and fields, but the Excel file is also available upon request for review.

Enrollment Projections and Per-Credit Tuition Rate

Note that items highlighted in light yellow are fillable. Because of the tuition freeze, the per-credit tuition is currently locked. Departments can estimate the number of new students that will enroll in the program in any given year as well as the continuing students for the first year. All other numbers will be calculated. Note that under "graduates" departments can change those calculated numbers for program that are newly formed where there will be no graduates for the first few years.

Headcount per Year

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
Enrollment (New Student) Headcount	12	12	12	12	12	12
Enrollment (Continuing Student) Headcount	36	36	37	40	42	43
Total Enrollment	48	48	49	52	54	55
Enrollment (New Student) FTE	12	12	12	12	12	12
Enrollment (Continuing Student) FTE	35	35	36	39	41	42
Total FTE	47	47	48	51	53	54
Graduates	12	11	9	10	11	11
Attrition	0	0	0	0	0	0

Percent of Part-time Students	3%
Attrition Rate	0%
Percent of Continuing Students Graduating	25%
Per credit tuition assuming 30 credits per year	\$ 209.93
Full time Tuition rate	\$ 6,298.00

Academic Plan	Credits Taken
Total Credits for the degree	120
Credits Required for the Major	73
Credits Not Required for Major (including GEP)	47

Must be at least 120 credits

If a GEP course is required for the major, it should be counted as required - not in this row

SCH per Year

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
Estimated SCH per year (for Major)	858	858	876	931	967	986
Estimated SCH per year (outside Major)	552	552	564	599	623	635

$$\text{Estimated SCH per year (for Major)} = \frac{\text{Credits required for the major}}{4 \text{ year}} \times \text{Total Enrolled Student FTE}$$

It is meant to be an estimate of the SCH consumed by students in a given year for the major. This measure flows to the curricular plan pages to allow comparison of yearly curricular plans with estimated SCH needs.

Program Year 1

	Target for Major (in and out of Dept)	Actual Totals for Major Courses (in and out of Dept)	Actual Major Course Load and SCH (in Dept)	Actual Major Course Load and SCH (outside dept)	Actual Non-Major Load and SCH (in Dept)
Enrollment in Major SCH	48	858	540	288	7964
Credits in Major per student	17.9	17.3	11.3	6.0	
Number of Courses		43.0	38.0	5.0	38
Faculty Credits		39.4	30.0	9.4	309.0
Faculty FTE		1.6	1.2	0.4	12.9

Target SCH in Major Courses is populated from estimates from Enrollment Projection page. Actual SCH in major courses totals from curricular plan below. It is assumed that planned curriculum should roughly align with estimated enrollment projections. Actual totals will turn green if within 5% of target.

Courses Required by the Major - within Major's Home				Enrollment			SCH			Faculty Load		Estimated Revenue per Course	
Term	Course Name - List Multiple Sections Separately	Course Credits	Faculty Load Credits (Defaults to Course Credits - can be edited)	Expected Total Enrollment	Enrollment by Majors	Enrollment by Non-majors	Total SCH	SCH from Majors	SCH from Non-Majors	Load from Major	Load from non-majors		
Totals		38	163	339	1912	156	1756	8504	540	7964	29.99162679	309.008	
Fall	Chem 100	0	0	0	0	0	0	0	0	0.00	0.00	\$ -	
Fall	Chem 101 (Lec 1)	5	15	88	0	88	440	0	440	0.00	15.00	\$ 10,494	
Fall	Chem 105 (Lec 1)	5	15	88	12	76	440	60	380	2.05	12.95	\$ 10,494	
Fall	Chem 105 (Lec 2)	5	12	66	0	66	330	0	330	0.00	12.00	\$ 4,608	
Fall	Chem 105 (Lec 3)	5	12	66	0	66	330	0	330	0.00	12.00	\$ 4,608	
Fall	Chem 105 (Lec 4)	5	15	88	0	88	440	0	440	0.00	15.00	\$ 10,494	
Fall	Chem 105 (Lec 5)	5	8	44	0	44	220	0	220	0.00	8.00	\$ 3,072	
Fall	Chem 105 (Lec 6)	5	12	66	0	66	330	0	330	0.00	12.00	\$ 4,608	
Fall	Chem 106 (Lec 1)	5	12	66	0	66	330	0	330	0.00	12.00	\$ 4,608	
Fall	Chem 106 (Lec 1)	5	12	66	0	66	330	0	330	0.00	12.00	\$ 4,608	
Fall	Chem 117 (Lec 1)	5	6	22	0	22	110	0	110	0.00	6.00	\$ (7,164)	
Fall	Chem 220	4	9	66	0	66	264	0	264	0.00	9.00	\$ 6,296	
Fall	Chem 221	3	0	22	0	22	66	0	66	0.00	0.00	\$ 11,362	
Fall	Chem 248	4	14	66	12	54	264	48	216	2.55	11.45	\$ (15,454)	
Fall	Chem 325 (Lec 1)	4	9	57	12	45	228	48	180	1.89	7.11	\$ 99	
Fall	Chem 325 (Lec 2)	4	7	38	0	38	152	0	152	0.00	7.00	\$ (4,284)	
Fall	Chem 326 (Lec 1)	4	7	38	0	38	152	0	152	0.00	7.00	\$ (4,284)	
Fall	Chem 333	3	3	24	0	24	72	0	72	0.00	3.00	\$ (656)	
Fall	Chem 335	4	7	24	12	12	96	48	48	3.50	3.50	\$ (13,924)	
Fall	Chem 365	4	9	48	12	36	192	48	144	2.25	6.75	\$ (6,098)	
Fall	Chem 365 (Lec 2)	4	5	16	0	16	64	0	64	0.00	5.00	\$ (10,733)	
Fall	Chem 371	3	3	18	12	6	54	36	18	2.00	1.00	\$ (3,754)	
Fall	Chem 100	3	5	22	0	22	66	0	66	0.00	5.00	\$ (10,388)	
Fall	Chem 101 (Lec 1)	5	15	88	0	88	440	0	440	0.00	15.00	\$ 10,494	
Fall	Chem 105 (Lec 1)	5	12	66	0	66	330	0	330	0.00	12.00	\$ 4,608	
Fall	Chem 105 (Lec 2)	5	12	66	0	66	330	0	330	0.00	12.00	\$ 4,608	

Instructional Personnel Expenses - Within Major Department

Instruction of Student Inside the Major

<u>Working Title</u>	<u>Employee Category</u>		<u>Beginning Base</u>	<u>Program Year 1</u>	<u>Program Year 2</u>	<u>Program Year 3</u>	<u>Program Year 4</u>
Course Instruction	Faculty/Academic Staff	Total Credits Taught		2.0	30.0	30.0	30.0
		Instructional FTE		0.085	1.250	1.250	1.250
		Instructional Salary	\$ 60,000	\$ 5,114	\$ 76,479	\$ 78,008	\$ 79,568
		Instructional Fringe		\$ 2,322	\$ 37,016	\$ 40,096	\$ 43,285
				\$ 7,435	\$ 113,494	\$ 118,104	\$ 122,854
Course Development	Faculty/Academic Staff	Instructional FTE					
		Instructional Salary	\$ 55,000	\$ -	\$ -	\$ -	\$ -
		Instructional Fringe		\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -		

Instruction of Students Outside of the Major

<u>Working Title</u>	<u>Employee Category</u>		<u>Beginning Base</u>	<u>Program Year 1</u>	<u>Program Year 2</u>	<u>Program Year 3</u>	<u>Program Year 4</u>
Course Instruction	Faculty/Academic Staff	Total Credits Taught		117.0	309.0	313.0	313.0
		Instructional FTE		4.873	12.875	13.042	13.042
		Instructional Salary	\$ 60,000	\$ 292,386	\$ 787,971	\$ 814,135	\$ 830,417
		Instructional Fringe		\$ 132,743	\$ 381,378	\$ 418,465	\$ 451,747
				\$ 425,130	\$ 1,169,349	\$ 1,232,600	\$ 1,282,165

Total Instructional Expenses within Department		\$ 432,565	\$ 1,282,844	\$ 1,350,705	\$ 1,405,018
Total FTE		4.96	14.13	14.29	14.29

Instructional Personnel Expenses - Outside of Major Department

<u>Working Title</u>	<u>Employee Category</u>		<u>Beginning Base</u>	<u>Program Year 1</u>	<u>Program Year 2</u>	<u>Program Year 3</u>	<u>Program Year 4</u>
Course Instruction	Faculty/Academic Staff	Total Credits Taught		9.4	9.4	9.4	9.4
		Instructional FTE		0.390	0.390	0.390	0.390
		Instructional Salary	\$ 70,000	\$ 27,333	\$ 27,880	\$ 28,438	\$ 29,006
		Instructional Fringe		\$ 12,409	\$ 13,494	\$ 14,617	\$ 15,779
				\$ 39,743	\$ 41,374	\$ 43,055	\$ 44,786
Course Development	Faculty/Academic Staff	Instructional FTE					
		Instructional Salary	\$ 55,000	\$ -	\$ -	\$ -	\$ -
		Instructional Fringe		\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -		

Total Instructional Expenses Major Outside of Department		\$ 39,743	\$ 41,374	\$ 43,055	\$ 44,786
Total FTE		0.39	0.39	0.39	0.39

Total Instructional Expenses		\$ 472,308	\$ 1,324,218	\$ 1,393,759	\$ 1,449,804
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	<u>Program Year 1</u>	<u>Program Year 2</u>	<u>Program Year 3</u>	<u>Program Year 4</u>	<u>Program Year 5</u>	<u>Program Year 6</u>
Faculty/Academic Staff Fringe Rate	45.4%	48.4%	51.4%	54.4%	57.4%	60.4%
University Staff Fringe Rate	45.4%	48.4%	51.4%	54.4%	57.4%	60.4%
Budgeted Pay Plan Increases	0.0%	2.0%	4.0%	6.1%	8.2%	10.4%

Instructional Salary should be average current base for instructors including Faculty and IAS. The model assumes the Faculty Credit Hours (FCH) associated with that base salary is 24 per year.

Non-Instructional Personnel Expenses - Within Major Department

Working Title	Employee Category		Beginning Base	Program Year 1	Program Year 2	Program Year 3	Program Year 4
Admin Support	University Staff/USTE	Non-Instructional FTE		0.875	0.875	0.875	0.875
		Non-Instructional Salary	\$ 30,000	\$ 26,250	\$ 26,775	\$ 27,311	\$ 27,857
		Non-Instructional Fringe		\$ 11,918	\$ 12,959	\$ 14,038	\$ 15,154
				\$ 38,168	\$ 39,734	\$ 41,348	\$ 43,011
Instrument Maker	University Staff/USTE	Non-Instructional FTE		1.000	1.000	1.000	1.000
		Non-Instructional Salary	\$ 48,000	\$ 48,000	\$ 48,960	\$ 49,939	\$ 50,938
		Non-Instructional Fringe		\$ 21,792	\$ 23,697	\$ 25,669	\$ 27,710
				\$ 69,792	\$ 72,657	\$ 75,608	\$ 78,648
ex. Chair	Faculty/Academic Staff	Non-Instructional FTE		0.500	0.500	0.500	0.500
		Non-Instructional Salary	\$ 60,000	\$ 30,000	\$ 30,600	\$ 31,212	\$ 31,836
		Non-Instructional Fringe		\$ 13,620	\$ 14,810	\$ 16,043	\$ 17,319
				\$ 43,620	\$ 45,410	\$ 47,255	\$ 49,155
Stockroom	University Staff/USTE	Non-Instructional FTE		0.500	1.000	1.000	1.000
		Non-Instructional Salary	\$ 59,000	\$ 29,500	\$ 60,180	\$ 61,384	\$ 62,611
		Non-Instructional Fringe		\$ 13,393	\$ 29,127	\$ 31,551	\$ 34,061
				\$ 42,893	\$ 89,307	\$ 92,935	\$ 96,672
Instructional Specialist	University Staff/USTE	Non-Instructional FTE		1.000	1.000	1.000	1.000
		Non-Instructional Salary	\$ 49,000	\$ 49,000	\$ 49,980	\$ 50,980	\$ 51,999
		Non-Instructional Fringe		\$ 22,246	\$ 24,190	\$ 26,204	\$ 28,288
				\$ 71,246	\$ 74,170	\$ 77,183	\$ 80,287
Total Non-Instructional Expenses (related to Major)			\$ 4,831	\$ 20,401	\$ 21,230	\$ 22,083	
Total Non-Instructional Expenses (related to non-majors)			\$ 260,887	\$ 300,878	\$ 313,099	\$ 325,689	
Total Non-Instructional Expenses			\$ 265,719	\$ 321,279	\$ 334,329	\$ 347,773	
Non-Instructional FTE			3.88	4.38	4.38	4.38	

	Program Year 1	Program Year 2	Program Year 3	Program Year 4	Program Year 5	Program Year 6
Faculty/Academic Staff Fringe Rate	45.4%	48.4%	51.4%	54.4%	57.4%	60.4%
University Staff Fringe Rate	45.4%	48.4%	51.4%	54.4%	57.4%	60.4%
Budgeted Pay Plan Increases	0.0%	2.0%	4.0%	6.1%	8.2%	10.4%

For Non-instructional expenses within the department, full time base salary should be used. Total FTE for the position should be put in for each year. Costs associated with major will be pro-rated by SCH taught in and out of the major.

Non-Instructional Personnel Expenses - Outside Major Department

Working Title	Employee Category		Beginning Base	Program Year 1	Program Year 2	Program Year 3	Program Year 4
Admin Support	University Staff/USTE	Non-Instructional FTE		0.050	0.050	0.050	0.050
		Non-Instructional Salary	\$ 30,000	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592
		Non-Instructional Fringe		\$ 681	\$ 741	\$ 802	\$ 866
				\$ 2,181	\$ 2,271	\$ 2,363	\$ 2,458
Instrument Maker	University Staff/USTE	Non-Instructional FTE		0.000	0.000	0.000	0.000
		Non-Instructional Salary	\$ -	\$ -	\$ -	\$ -	\$ -
		Non-Instructional Fringe		\$ -	\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -	\$ -
ex. Chair	Faculty/Academic Staff	Non-Instructional FTE		0.000	0.000	0.000	0.000
		Non-Instructional Salary	\$ -	\$ -	\$ -	\$ -	\$ -
		Non-Instructional Fringe		\$ -	\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -	\$ -
Stockroom	Faculty/Academic Staff	Non-Instructional FTE		0.000	0.000	0.000	0.000
		Non-Instructional Salary	\$ -	\$ -	\$ -	\$ -	\$ -
		Non-Instructional Fringe		\$ -	\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -	\$ -
Instructional Specialist	University Staff/USTE	Non-Instructional FTE		0.000	0.000	0.000	0.000
		Non-Instructional Salary	\$ -	\$ -	\$ -	\$ -	\$ -
		Non-Instructional Fringe		\$ -	\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -	\$ -
Total Non-Instructional Expenses outside Major			\$ 2,181	\$ 2,271	\$ 2,363	\$ 2,458	
Non-Instructional FTE			0.05	0.05	0.05	0.05	
Total Non-Instructional Expenses			\$ 267,900	\$ 323,549	\$ 336,692	\$ 350,230	

For Non-instructional expenses, full time base salary should be used. Only FTE associated with the major should be estimated. These can be estimated at zero or a nominal number unless there are known expenses.

Non-Personnel Expenses - Within Major Department

<u>Expenses</u>	<u>Explanation/Notes</u>	<u>Program Year 1</u>	<u>Program Year 2</u>	<u>Program Year 3</u>	<u>Program Year 4</u>
Instructional Supplies		\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Program Support Supplies					
On-Campus Requirement (if primarily online)					
Telephone					
Postage					
Printing					
Travel					
Marketing					
Capital Equipment					
Professional Development					
Miscellaneous		\$ -	\$ -	\$ -	\$ -
Campus Overhead	<i>18% of revenue earned</i>	\$ 124,700	\$ 321,349	\$ 321,349	\$ 321,349
Terminal Leave Charge (US)	<i>charge based on payroll expenses</i>	\$ 1,266	\$ 1,572	\$ 1,636	\$ 1,702
Terminal Leave Charge (Uncl)		\$ 1,333	\$ 3,719	\$ 3,914	\$ 4,072
HRS Service Center	<i>approx. \$575/FTE</i>	\$ 5,079	\$ 10,638	\$ 10,733	\$ 10,733
Campus Network Billing	<i>approx. \$75/FTE</i>	\$ 663	\$ 1,388	\$ 1,400	\$ 1,400
Total Non-Personnel Expenses		\$ 208,041	\$ 413,666	\$ 414,033	\$ 414,256

Overhead Charge	18.00%
Uncl Terminal Leave Charge	0.28%
Univ Staff Terminal Leave Charge	0.57%
HRS Service Center Charge	\$ 575.00
Campus Network Charge	\$ 75.00

Instructional Expenses go here. Put the ENTIRE department budget in this location (majors and non-majors). Expenses related to majors and non-majors will be pro-rated by SCH on later tabs in the spreadsheet.

Campus Overhead - This line accounts for the fact that not all tuition collected for a program goes directly back to a department or unit. Some tuition funds always go to pay for support units including IT, administrative services, fiscal services, etc. This is NOT a direct charge to departments.

Non-Personnel Expenses - Outside Major Department

<u>Expenses</u>	<u>Explanation/Notes</u>	<u>Program Year 1</u>	<u>Program Year 2</u>	<u>Program Year 3</u>	<u>Program Year 4</u>
Instructional Supplies		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Program Support Supplies					
On-Campus Requirement (if primarily online)					
Telephone					
Postage					
Printing					
Travel					
Marketing					
Capital Equipment					
Professional Development					
Miscellaneous		\$ -	\$ -	\$ -	\$ -
Campus Overhead	<i>16% of revenue earned</i>	\$ 10,883	\$ 10,883	\$ 10,883	\$ 10,883
Terminal Leave Charge (US)	<i>charge based on payroll expenses</i>	\$ -	\$ -	\$ -	\$ -
Terminal Leave Charge (Uncl)		\$ 111	\$ 116	\$ 121	\$ 125
HRS Service Center	<i>approx. \$575/FTE</i>	\$ 253	\$ 253	\$ 253	\$ 253
Campus Network Billing	<i>approx. \$75/FTE</i>	\$ 33	\$ 33	\$ 33	\$ 33
Total Non-Personnel Expenses		\$ 16,281	\$ 16,285	\$ 16,290	\$ 16,295

Overhead Charge	18.00%
Uncl Terminal Leave Charge	0.28%
Univ Staff Terminal Leave Charge	0.57%
HRS Service Center Charge	\$ 575.00
Campus Network Charge	\$ 75.00

Costs outside of the department may not be none. Campus overhead will be calculated automatically. Nominal supplies should be estimated related only to majors.

Campus Overhead - This line accounts for the fact that not all tuition collected for a program goes directly back to a department or unit. Some tuition funds always go to pay for support units including IT, administrative services, fiscal services, etc. This is NOT a direct charge to departments.

Revenue and Expense Summary

<u>Revenue</u>	<u>Program Year 1</u>	<u>Program Year 2</u>	<u>Program Year 3</u>	<u>Program Year 4</u>
Tuition from Majors	\$ 12,596	\$ 113,364	\$ 113,364	\$ 113,364
Tuition from all other students	\$ 680,184	\$ 1,671,909	\$ 1,671,909	\$ 1,671,909
Total Revenue	\$ 692,780	\$ 1,785,273	\$ 1,785,273	\$ 1,785,273
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<u>Expenses related to Major</u>	<u>Program Year 1</u>	<u>Program Year 2</u>	<u>Program Year 3</u>	<u>Program Year 4</u>
Instructional Staff	\$ 7,435	\$ 113,494	\$ 118,104	\$ 122,854
Non-Instructional Staff	\$ 4,831	\$ 20,401	\$ 21,230	\$ 22,083
Non-Personnel	\$ 3,783	\$ 26,268	\$ 26,291	\$ 26,305
Total Major Expenses	\$ 16,049	\$ 160,163	\$ 165,625	\$ 171,242
<u>Expenses related to all other students</u>	<u>Program Year 1</u>	<u>Program Year 2</u>	<u>Program Year 3</u>	<u>Program Year 4</u>
Instructional Staff	\$ 425,130	\$ 1,169,349	\$ 1,232,600	\$ 1,282,165
Non-Instructional Staff	\$ 260,887	\$ 300,878	\$ 313,099	\$ 325,689
Non-Personnel	\$ 204,259	\$ 387,398	\$ 387,742	\$ 387,951
Total Non-Major Expenses	\$ 890,276	\$ 1,857,625	\$ 1,933,441	\$ 1,995,805
Total Expenses	\$ 906,325	\$ 2,017,788	\$ 2,099,066	\$ 2,167,047
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Net Gain/(Loss) - Majors	\$ (3,453)	\$ (46,799)	\$ (52,261)	\$ (57,878)
Net Gain.(Loss) - Non-majors	\$ (210,092)	\$ (185,716)	\$ (261,532)	\$ (323,896)
Net Gain.(Loss) - Overall	\$ (213,545)	\$ (232,515)	\$ (313,793)	\$ (381,774)

Revenue and Expense Summary - Major only

<u>Revenue</u>	Program Year 1	Program Year 2	Program Year 3	Program Year 4
Tuition earned within Department	\$ 12,596	\$ 113,364	\$ 113,364	\$ 113,364
Tuition from Courses out of the Dept	\$ 60,461	\$ 60,461	\$ 60,461	\$ 60,461
Total Revenue	\$ 73,057	\$ 173,825	\$ 173,825	\$ 173,825

<u>Expenses within Dept</u>	Program Year 1	Program Year 2	Program Year 3	Program Year 4
Instructional Staff	\$ 7,435	\$ 113,494	\$ 118,104	\$ 122,854
Non-Instructional Staff	\$ 4,831	\$ 20,401	\$ 21,230	\$ 22,083
Non-Personnel	\$ 3,783	\$ 26,268	\$ 26,291	\$ 26,305
Total Expenses within Dept	\$ 16,049	\$ 160,163	\$ 165,625	\$ 171,242

<u>Expenses in other Depts.</u>	Program Year 1	Program Year 2	Program Year 3	Program Year 4
Instructional Staff	\$ 39,743	\$ 41,374	\$ 43,055	\$ 44,786
Non-Instructional Staff	\$ 2,181	\$ 2,271	\$ 2,363	\$ 2,458
Non-Personnel	\$ 16,281	\$ 16,285	\$ 16,290	\$ 16,295
Total Expenses outside dept	\$ 58,204	\$ 59,930	\$ 61,707	\$ 63,538

Total Expenses	\$ 74,253	\$ 220,092	\$ 227,332	\$ 234,780
Net Gain/(Loss) - within department	\$ (3,453)	\$ (46,799)	\$ (52,261)	\$ (57,878)
Net Gain/(Loss) - outside departments	\$ 2,257	\$ 531	\$ (1,246)	\$ (3,077)
Net Gain/(Loss) - Total	\$ (1,196)	\$ (46,268)	\$ (53,507)	\$ (60,955)