University of Hawai‘i Distance Learning

Cost Worksheet Components
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The purpose of the Program Cost Worksheet is to provide originating campuses, receiving sites, and the Master Scheduling Group (MSG) with information for planning. Both tuition revenues and expenditure projections should be included and any balance or shortfall clearly noted. Receiving sites, especially University Centers, have responsibilities for the support of distance learning programs; therefore their funding and expenditures should be displayed on the worksheet. The joint development of the cost worksheet is particularly important so that both originating and receiving sites have sufficient time to budget for expenses.

- **Projected Revenue**

Expected revenues from tuition and fees are projected based on:

1. Total number of classes and credits to be offered, by semesters, including any summer classes.
2. Of the total classes, the number of classes and credits that require lecturers or overload for FT faculty.
3. Number of students needed to make up a viable group across multiple sites.
4. Tuition rates per credit hour based on the BOR-approved schedule for the originating campus. Any approved tuition increases should be shown.
5. Projected number of students for each year of the program, taking into account projected attrition rates.

In-load and in-kind support provided by the originating and receiving campuses should also be noted, e.g., those classes that will be taught in-load by regular faculty. These calculations should be directly linked to the expenditure worksheet.

- **Projected Expenditures**

Projected expenditures should be consistent with the revenue information based on the projected number of classes to be offered and students enrolled. Separately identify all funding, i.e., general funds, special funds (tuition), and any other funding, that might be available. Budget items should include, but are not limited to:

1. Personnel
   a. All Instructional faculty -note separately those charged to tuition revenues, and
those teaching in-load and funded by state general funds or other funds. Additional faculty costs, i.e., classes that cannot be taught in-load, are calculated as lecturer replacement on a class-by-class basis at Step B, until actual costs are known. If full-time faculty are used on an overload basis, normal campus/departmental procedures are followed to determine and document eligibility for overload compensation.

b. Other faculty or staff assigned to the program, e.g., certain classes may require on-site supervision (clinical, student teaching, lab sections).

c. Teaching assistants, student help, clerical support, etc.

2. Fringe Benefits

If lecturers, overload or other personnel will be charged to special funds, funds must be budgeted to cover fringe benefits.

3. Instructional Materials and Supplies

a. Consider such costs as duplication and distribution of instructional materials, specialized reference and resource materials, specialized software, specialized hardware, etc.

b. Consider costs shared between originating and receiving site, e.g., handouts that are made accessible on the Internet that may be printed by students on their own; these may impact receive site equipment and paper, but make minimum demands on staff time.

c. Consider system-wide resource acquisition, where appropriate, e.g., system site licensing of software or on-line databases.

4. Communication

Include anticipated costs for telecommunication, e.g., long distance telephone, faxing, provision of an e-mail connection for all faculty involved, etc.

5. Travel

Classes conducted through HITS often benefit from at least one on-site visit. The program should seek advice from the instructional designers and support staff at the Distance Learning and Instructional Technology office.

6. Needs Assessment

Receiving sites have primary responsibility for needs assessment in their communities.
7. Recruitment and Marketing

Collaboration among originating and receiving sites is essential for successful recruiting and marketing of programs. Costs may include printing and duplication, travel, evening HITS usage, etc.

8. Other

Other costs might include assigned time provided to faculty for preparation or conversion of traditional classes to a telecommunicated delivery format, CCECS coordination charges for UHM programs, etc.

- **Projected Funding Shortfall**

Once a program has been approved and scheduled for delivery by the MSG, and should projected expenditures exceed available funding, originating and receiving campus administrators will prepare a joint request to their respective senior executives specifying the additional funds needed. The MSG will assist them in preparing such a proposal and will forward both the Master Schedule and any funding requests to the senior executives. If other funding is sought, e.g., federal or local government grants, the MSG may also be called upon for assistance, as appropriate.

- **Program Fund Balances**

Should projected tuition revenues exceed additional costs, i.e., those costs not covered by the in-kind contributions of originating and receiving sites, these revenues are to be distributed 80% to originating campus and 20% to receiving sites.