Fundable Courses

Charge fees to meet state funding requirements

• Matriculation (resident) and OOS (non-resident) = “tuition”

• Building fee

• Financial aid fee

• Capital improvement fee
Local or campus fees cover the cost of operating activities on campus

- Athletics fee
- Activities and service fee
- Health
- Transportation access
- Student facilities use
- Technology
Fundable Courses

continued

• Distance Learning (DL) fee is established to cover additional cost of operating online

• FTE generating (student credit hours)

• Instructor salary must be paid from E&G funds (either salary or OPS)
Fundable Courses

continued

“Non-compete clause” so students have to pay associated fees

• Use FSU rate for Leon, Wakulla, and Gadsden County students since they can use campus facilities

• Use Panama City campus rates for Bay County and at-large students
Non-Fundable Courses

• No state funding; all revenue goes into auxiliary account

• Instructional salary may be paid from auxiliary

• Fee must equal at least the minimum figure for the matriculation and financial aid fee (resident or non-resident) and the DL fee for fundable courses
Elements of Budget Calculations

FTE Revenue: not needed for department calculations

Minimum Rate:

• **Fundable**: amount charged must equal **at least** the resident/non resident fee and associated fees

• **Non-fundable**: the total fees for fundable and the estimated DL
Elements of Budget Calculations

continued

- **DL Fee**: amount per credit hour estimated to provide funds to operate course

- **Fringe**: estimated values charged against salary (17%) and OPS (1%)
Elements of Budget Calculations

continued

- **Mentors**: can be students (both graduate and undergraduate) or non-student professionals; type must be noted to determine need for waivers and health subsidy charges

- **Health Subsidy**: salary supplement for graduate students purchasing FSU health insurance; distributed in fall (1/3) and spring (2/3)
Elements of Budget Calculations

continued

- **Waivers**: resident/non-resident fees paid by department to cover graduate student education (does not include the DL fee or any associated fees)

- **Casualty Insurance**: collected to cover costs of unemployment (collected quarterly), worker’s compensation, general liability and federal civil rights; collected in the fall beginning in Year 3 of the account based on an estimated 1% of the first year’s salary and OPS charges
Elements of Budget Calculations

continued

- **Budget Office OHA**: overhead assessment charged in spring as a non-operating transfer out (account code 780170) of the account’s third year; based on 1% of the operating expenses from Year 1.

- **ODL Support Services**: 5% of the collected revenue from each semester for services provided by ODL to assist departments in managing their auxiliary accounts and courses, listed as a transfer out within FSU (account code 780101).
A proposed 3-year budget plan is done to determine the likely cost of running the course based on:

- fundable versus non-fundable courses;
- number of sections and students per section (estimated enrollment/student credit hours);
Estimating the 3-Year Budget

continued

• pay for instructors and mentors and charges associated with each employee;

• expenses associated with course, e.g., technology, travel, advertising; and

• estimated value to charge student (DL fee).
Forms

3-year budget estimation
• The Excel templates (undergraduate and graduate) for the 3-year budget estimations are located at https://distance.fsu.edu/instructors/developing-and-managing-online-program, the second bullet point underneath step 2.

Distance learning fee calculation
• The Excel template is located at https://distance.fsu.edu/instructors/developing-and-managing-online-program, the first bullet point underneath step 4.
Dept. ID and Auxiliary Account Request

- The Office of Distance Learning (ODL) will complete and submit the *Establish a New Department ID Form* and the *Request to Establish an Auxiliary Operation Form* to the Budget Office.
Calculating the Distance Learning Fee

- Once the 3-year budget is proposed, the actual distance learning fee is calculated.

- It was initially estimated in the 3-year plan.

- The task now is to take the planned budget and, using the first year’s values, generate the actual charge per credit hour to assess the students.
Requesting the Auxiliary Account

- The Budget Office requires that a department ID be established for each auxiliary and an account be associated with the Department ID.
- Separate IDs are needed for fundable, non-fundable, and market rate accounts.
- All budgets will begin with the Distance Learning Dept ID 107 (107XXX).
The account codes are 320 for fundable and non-fundable accounts and 325 for market rate accounts.

No request goes to the Budget Office without a signed copy of the letter of agreement on file in ODL.
Yearly Review

- Fundable and non-fundable courses are not revenue generating entities. The balance in the account each year should be no more than 15% of the collected revenue.

- Therefore, the DL fee is reviewed each year. If there is a large balance in the account, the fee should be recalculated to a lower amount. If expenses are increasing and the account is running short of funds, recalculating to a higher DL fee is allowable.
Resources

The Budget Office

• [http://budget.fsu.edu](http://budget.fsu.edu)

• Forms for establishing an account

• Available training and job aids

• Contacts: Katie Perkins, Mary Alice Mills, and Corbin deNagy
Resources
continued

The Graduate School

• http://www.gradstudies.fsu.edu
• Waiver issues
• Student health subsidy issues
• Contacts: Brian Barton and David Beck
Resources
continued

Sponsored Research Accounting Facts Sheet

• [http://www.research.fsu.edu/media/2812/factssheet.pdf](http://www.research.fsu.edu/media/2812/factssheet.pdf)

• Waiver amounts (4-year estimate, 15% increased tuition each year)

• Student health subsidy amounts

• Fringe benefit percentages
Student Financial Services

- [http://controller.vpfa.fsu.edu/student-business/tuition](http://controller.vpfa.fsu.edu/student-business/tuition)
- Tuition rates usually post in August
- **Contact:** Kristin Carlton (ODL) kacarlton@campus.fsu.edu
Laurita M. Jones

- lmjones5@fsu.edu
- 645.9917 (office)
- 644.5803 (fax)