**Budget Considerations**

A detailed projected budget will be needed as part of the online program development proposal. The next several pages include the following worksheets and templates which are helpful in considering costs to be budgeted.

Complete all worksheets and templates in this section prior to creating the budget plan.

Items to be completed:

- Example student schedule worksheet
- Overhead personnel worksheet
- Faculty contracts/stipends for course development
- Training information
- Instructional designer work schedule
- Use of additional technology apps or tools
- Budget estimate template and sample
Budget Estimate Worksheet Template

Complete all worksheets and templates in this section prior to completing the following worksheet.

A template for the Excel spreadsheet Budget Estimate Worksheet, shown on the next page with sample data from BSTOM, can be accessed at www.online.ohio.edu/DevelopmentGuide/STEP2.

The finished Budget Estimate Worksheet should be reviewed by the academic unit's budget manager and by eLearning OHIO.
### Budget Estimate Worksheet - Sample

**Assumptions**
- Per Credit Hour Charge: **$350**
- Min. Per hours needed: **0.3**
- Todd Myers Per Cr Hr Return to Dept. **$245**

**Academic Year**
- **AY 14-15**
- **AY 15-16**
- **AY 16-17**
- **AY 17-18**
- **AY 18-19**
- **AY 19-20**
- **AY 20-21**

**Students**
- Year 3 ETM Credit Hours: **42**
- Year 4 ETM Credit Hours: **64**
- Total ETM Courses: **315**
- Total ETM Sections: **421**
- Total Enrollment: **80**

**Gross Return**
- **$98,000**
- **$42,000**
- **$30,000**
- **$177,500**
- **$115,000**
- **$130,000**
- **$265,500**
- **$256,500**
- **$153,000**
- **$145,250**
- **$343,000**
- **$354,000**
- **$208,500**
- **$209,500**
- **$441,000**
- **$468,000**
- **$224,000**
- **$245,000**
- **$506,000**
- **$506,000**
- **$268,180**
- **$268,180**
- **$504,500**
- **$504,500**

**Per Year**
- **$162,000**
- **$305,750**
- **$547,500**
- **$731,500**
- **$913,500**
- **$1,081,500**
- **$1,081,500**
- **$1,081,500**

**Gross Return eLearning**
- **$29,400**
- **$12,000**
- **$12,000**
- **$51,450**
- **$27,900**
- **$30,675**
- **$80,850**
- **$39,900**
- **$43,975**
- **$102,900**
- **$54,600**
- **$61,950**
- **$132,300**
- **$67,200**
- **$74,550**
- **$152,460**
- **$80,640**
- **$91,350**

**Per Year (30%)**
- **$19,100**
- **$6,725**
- **$16,335**
- **$21,945**
- **$29,413**
- **$31,275**
- **$50,125**

**STEM Subsidy** (based on half courses taken per year)
- **$15,000**
- **$30,000**
- **$45,000**
- **$60,000**
- **$75,000**
- **$90,000**

**Graduation Subsidy** (based on half 4th year enrollment)
- **$105,000**
- **$105,000**
- **$210,000**
- **$210,000**
- **$306,000**

**Gross per Year**
- **$142,400**
- **$391,025**
- **$516,275**
- **$747,750**
- **$860,150**
- **$1,103,070**

**ETM Chair Supplement**
- **$5,000**
- **$5,000**
- **$5,000**
- **$10,000**
- **$15,000**
- **$15,000**

**ETM/Fac Chair Supplement**
- **$15,000**
- **$112,871**
- **$116,257**
- **$116,257**
- **$132,038**

**Total Personnel**
- **$69,800**
- **$269,400**
- **$324,400**
- **$380,730**
- **$342,121**
- **$377,991**

**Other Overhead**
- **$2,500**
- **$2,500**
- **$2,500**
- **$5,000**
- **$5,000**
- **$5,000**

**Adjunct & Overload**
- **$5,000**
- **$8,000**
- **$8,000**
- **$8,000**
- **$8,000**
- **$8,000**

**Total Overhead**
- **$11,500**
- **$24,000**
- **$21,500**
- **$36,000**
- **$26,000**
- **$55,000**

**Net Return to Dept. & College**
- **$61,180**
- **$199,854**
- **$199,148**
- **$360,652**
- **$371,991**
- **$529,091**

---

**Academic Year**
- Year 3 ETM Credit Hours
  - Semester 1: **42**
  - Semester 2: **42**
- Year 4 ETM Credit Hours
  - Semester 1: **64**
  - Semester 2: **64**
- Total ETM Courses: **315**
- Total ETM Sections: **421**
- Total Enrollment: **80**
Example Student Schedule Template

Preparing an example student schedule helps to determine when courses need to be offered. This will help in decisions about instructional resources and number of credit hours offered/projected revenue for use in the budgeting spreadsheet.

An Excel spreadsheet, Example Student Schedule template, shown on the next page with sample data from BSTOM, can be accessed at www.online.ohio.edu/DevelopmentGuide/STEP2.
### Sample Student Schedule

**STARTING ASSOCIATES DEGREE**

Starting Fall 2014  
DRAFT

<table>
<thead>
<tr>
<th>Year one and two completed by Associate Degree</th>
<th>Spring</th>
</tr>
</thead>
<tbody>
<tr>
<td>ASSOCIATE DEGREE Completed Before Entry to BSTOM</td>
<td></td>
</tr>
<tr>
<td>Hours</td>
<td>Prereq.</td>
</tr>
<tr>
<td>-------</td>
<td>---------</td>
</tr>
<tr>
<td>5</td>
<td>1E</td>
</tr>
<tr>
<td>3</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>2NS</td>
</tr>
<tr>
<td>3</td>
<td>2SS</td>
</tr>
<tr>
<td>15</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>ASSOC</td>
</tr>
<tr>
<td>3 Sph</td>
<td>2SS</td>
</tr>
<tr>
<td>4</td>
<td>2NS</td>
</tr>
<tr>
<td>2</td>
<td>2HL</td>
</tr>
<tr>
<td>15</td>
<td></td>
</tr>
</tbody>
</table>

**Ohio University 2 + 2 B.S. Technical Operations Management**

<table>
<thead>
<tr>
<th>1st Semester</th>
<th>2nd Semester</th>
<th>Summer Semester</th>
</tr>
</thead>
<tbody>
<tr>
<td>3 NEW</td>
<td>Business Law</td>
<td>Business Law</td>
</tr>
<tr>
<td>3</td>
<td>Free</td>
<td>Free</td>
</tr>
<tr>
<td>3 CE</td>
<td>ETM 3xxx Enterprise Supply Chain Logistics</td>
<td>ETM 3xxx Operations Therapy</td>
</tr>
<tr>
<td>12</td>
<td>Tier I</td>
<td>Tier II</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>TOTAL 11</td>
<td>TOTAL 11</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>6</th>
<th>ETM 4210 Lean Enterprise Systems</th>
<th>ETM 3631 &amp; ETM 1010 change to online and class R</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Marketing</td>
<td>3</td>
</tr>
<tr>
<td>3</td>
<td>Free</td>
<td>4</td>
</tr>
<tr>
<td>3</td>
<td>ETM 2080, 2180, (ISE 3040 or Math 2500) &amp; T11 ENG</td>
<td>ETM 45xx Tech Op. Mgt. NEW</td>
</tr>
<tr>
<td>3</td>
<td>COMS1030, MGT2000, BusL2000, Jr/Sr</td>
<td>Change to online or classroom</td>
</tr>
<tr>
<td></td>
<td>TOTAL</td>
<td>TOTAL 11</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>TOTAL 11</td>
<td>TOTAL 5</td>
</tr>
</tbody>
</table>
Course Offerings Template

Preparing an example course offerings chart helps to determine how many courses will be offered each term. This will help in decisions about instructional resources.

An Excel spreadsheet, Example Student Schedule template, shown on the following page with sample data from BSTOM, can be accessed at www.online.ohio.edu/DevelopmentGuide/STEP2.
This is for a two year BS completion form would need years one and two completed for a full bachelors program. Section sizes of 40.

<table>
<thead>
<tr>
<th>Technical Operations Management Projected Enrollments</th>
<th>Marketing Ohio Only</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academic Year</td>
<td>AY 14-15</td>
</tr>
<tr>
<td>Program Credit Hours</td>
<td></td>
</tr>
<tr>
<td>Year 1 Students</td>
<td></td>
</tr>
<tr>
<td>Students</td>
<td></td>
</tr>
<tr>
<td>ETM Credit Hours</td>
<td></td>
</tr>
<tr>
<td>Year 2 Students</td>
<td></td>
</tr>
<tr>
<td>2nd Year Attrition</td>
<td></td>
</tr>
<tr>
<td>Students</td>
<td></td>
</tr>
<tr>
<td>Program Credit Hours</td>
<td>7</td>
</tr>
<tr>
<td>Year 3 Students</td>
<td>Semester 1</td>
</tr>
<tr>
<td>Students</td>
<td>40</td>
</tr>
<tr>
<td>ETM Credit Hours</td>
<td>0</td>
</tr>
<tr>
<td>Year 4 Students</td>
<td>Semester 1</td>
</tr>
<tr>
<td>4th Year Attrition</td>
<td></td>
</tr>
<tr>
<td>Students</td>
<td>0</td>
</tr>
<tr>
<td>Total ETM Courses</td>
<td>3</td>
</tr>
<tr>
<td>Total ETM Sections</td>
<td>4</td>
</tr>
<tr>
<td>Total Enrollment</td>
<td>40</td>
</tr>
<tr>
<td>Current Dept Faculty FTE not committed</td>
<td>0</td>
</tr>
</tbody>
</table>
Overhead Personnel Worksheet

The following example of planning personnel needs that have an impact on budgeting is from the development of the BSTOM program in engineering.

Projected Enrollment per Academic Year

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Enroll</td>
<td>40</td>
<td>75</td>
<td>115</td>
<td>150</td>
<td>190</td>
<td>222</td>
</tr>
<tr>
<td>No. Sections</td>
<td>7</td>
<td>10</td>
<td>15</td>
<td>20</td>
<td>25</td>
<td>30</td>
</tr>
</tbody>
</table>

Projected Faculty and Administration needs by academic year
(Section size: 40 students)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current dept. Faculty FTE</td>
<td>At capacity</td>
<td>At capacity</td>
<td>At capacity</td>
<td>At capacity</td>
<td>At capacity</td>
<td>At capacity</td>
</tr>
<tr>
<td>New FTE to meet class sections</td>
<td>1.167</td>
<td>1.667</td>
<td>2.500</td>
<td>3.330</td>
<td>4.100</td>
<td>5.000</td>
</tr>
<tr>
<td>Staffing Plan</td>
<td>Overload &amp; Adjunct</td>
<td>New Administrator /Faculty &amp; Overload and Adjunct</td>
<td>New Faculty &amp; Overload and Adjunct</td>
<td>New Faculty &amp; Overload and Adjunct</td>
<td>New Faculty &amp; Overload and Adjunct</td>
<td></td>
</tr>
<tr>
<td>BSTOM NEW Tenure track</td>
<td>.667 release for admin duties</td>
<td>2.000</td>
<td>2.000</td>
<td>3.000</td>
<td>4.000</td>
<td></td>
</tr>
<tr>
<td>FTE Adjunct / Overload</td>
<td>1.167</td>
<td>1.000</td>
<td>.500</td>
<td>1.330</td>
<td>1.100</td>
<td>1.000</td>
</tr>
<tr>
<td>Administration</td>
<td>Supplement /overtime</td>
<td>Supplement /overtime</td>
<td>New Admin Assistant</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Workers / Grad-Student</td>
<td>1/1</td>
<td>1/1</td>
<td>0/2</td>
<td>0/2</td>
<td>0/2</td>
<td>0/2</td>
</tr>
</tbody>
</table>
Faculty Agreements for Course Development

Will a course development stipend be paid to those creating the courses for online delivery? If so, should that amount be included in the budget?

It is recommended that an agreement be created with the faculty member who is developing each course, setting out timelines, deliverables, and any agreement to compensation. A template memo of agreement that can be used is included on the next two pages.

A Word document, Memorandum of Agreement for Online Course Development template, shown on the following page, can be accessed at www.online.ohio.edu/DevelopmentGuide/STEP2.
OHIO UNIVERSITY ___(School/Department Name)____

MEMORANDUM OF AGREEMENT FOR ONLINE COURSE DEVELOPMENT
This agreement is made between ___(name)___ (Hereafter called the “author(s)”)
and the ___(department or program)____, Ohio University, for the following
described work:

Development and delivery of ___(course title and number)___, as a term-based,
online distance learning course for delivery to students wherever they reside.

APPROVAL
Signatures at the end of this agreement indicate that the Author(s) and the
appropriate department chairperson or school director approve of the nature and
scope of the online course design project and support the delivery of the course in
the term-based, online format.

FEE
The _____(department/program/college/eLearning OHIO)____ agrees to pay the
author(s) a stipend of $________ for the development of ___(course name)___ as a
term-based online distance learning course.

<table>
<thead>
<tr>
<th>Phases</th>
<th>Completion Date</th>
<th>Task</th>
</tr>
</thead>
<tbody>
<tr>
<td>Phase 1: delivery of all content through module 1 on time to receive 20% of stipend</td>
<td>(date)</td>
<td>Submit completed course syllabus, course objectives, evaluation criteria textbook information (textbook based on current ed.) and module 1 to Instructional Designer, <em><strong>(name)</strong></em>: <a href="mailto:email@email.com">email@email.com</a></td>
</tr>
<tr>
<td>Phase 2: delivery of all content through module 8 on time to receive 40% of stipend</td>
<td>(date)</td>
<td>Submit content for all modules-reading assignments, presentation material, assignments, multimedia presentations and assessments through module 8 to Instructional Designer, <em><strong>(name)</strong></em>: <a href="mailto:email@email.com">email@email.com</a></td>
</tr>
<tr>
<td>Phase 3: delivery of all remaining course content on time to receive 40% of stipend</td>
<td>(date)</td>
<td>Submit content for all remaining modules-reading assignments, presentation material, assignments, multimedia presentations, projects and exams, and facilitator notes for each module, which will contain the module goals and objectives, and instructor notes and guides (complete course) to Instructional Designer, <em><strong>(name)</strong></em>: <a href="mailto:email@email.com">email@email.com</a></td>
</tr>
</tbody>
</table>

DELIVERY OF THE WORK
The author(s) agrees to submit all requested learning materials and supplements and to
complete all phases of the course development process according to the agreed upon
schedule for initial delivery of the course on ___(date)__. Any postponement of
delivery must have the expressed written approval of the department chairperson.

COPYRIGHT
The intellectual property rights of the course author(s) shall be treated as described in the Ohio University Policy and Procedure 15.015: copyright and, for University-Sponsored Educational Materials, Ohio University Policy and Procedure 15.006. The author(s) and the university jointly hold the copyright. Other instructors assigned by the department to teach this course can freely use and modify this material. The author has similar rights to use the modified material.

COURSE DESIGN:

The author will have the assistance of professionals from the design team of ___(name: Academic Technologies or other provider)___ to assist in the development of the course. To ensure that the development process progresses smoothly, the author(s) agrees to meet with the design team for an orientation meeting and on an as-scheduled basis to be determined in initial discussion with the design team.

The author(s) agrees to work in consultation with the AT team and further agrees that all instructional materials will be produced according to design parameters and quality guidelines outlined in the Quality Matters Rubric. The author(s) also assures that course objectives for the online course version match those approved by the University Curriculum Council (UCC). The author(s) also assures that the course objectives and criteria will align with program objectives and accreditation standards, if applicable.

The author(s) will submit all materials relevant to the course development and design process (i.e., course objectives), the course outline (or syllabus), current assessment documents, evaluation procedures (rubrics) related to the course, and instruction plans. The author also agrees to provide the name of the textbook, any required software and examples of all ancillary student materials according to an agreed upon timeline.

The author agrees to set the instructional designer with “course builder” rights for any courses developed to reside in Blackboard or other learning management systems supported by the university.

SIGNATURES

_____________________________  _____________________
Author                  Date

______________________________  ______________________
Department Chair/School Director  Date

______________________________  ______________________
Dean or Associate Dean  Date
Training Information

Training is needed before developing and implementing an online program. The cost for such should be considered in the budget estimation. Two resources for training opportunities in these and other online learning-related areas are eLearning OHIO and Academic Technologies.

Areas of training that may be desirable include:

- Teaching and learning in courses online; key contact: Academic Technologies
- Technology-related training; key contact: Academic Technologies
- Online course design; key contact: Academic Technologies
- Understanding the Quality Matters rubric; key contact: eLearning OHIO
- Facilitator training; key contact: eLearning OHIO

More information about Academic Technologies is available at www.ohio.edu/oit/academic.

More information about eLearning OHIO is available at www.ohio.edu/ecampus/faculty_staff.
Instructional Technologist Planning

Many colleges have instructional technologists who are dedicated to the unit. Check with the dean’s office if you are unsure about your college’s staff resources.

If you will be hiring an external or other pay-per-service resource to work with faculty members in designing course(s) in online format, consider the cost of that design resource in your budget estimate.

To learn more about other design/technologist resources available at Ohio University, contact Academic Technologies (director).

Use of Additional Technology Application or Tools

Technology is a tool to be used to help most effectively deliver a course in a way that meets the stipulated learning outcomes. There are many types of software, many variations of technology and the right “one” to use will be dependent upon the program outcomes, the course outcomes and those teaching the course. Additionally, technology changes quickly, so decisions should be based on what is currently available, not on a finite list included in this guide.

Academic Technologies provides expertise and services to guide you in what technology applications or tools are available and may align with learning outcomes for the program’s courses. For a consultation about what technologies may serve the program’s needs, contact the Director of Academic Technologies.