

UNC System New Program Financial Worksheet UNCG Instructions

The UNC System requires that a Financial Worksheet be completed for all Academic Program actions submitted for approval. This includes new programs as well as new delivery modes and off-campus sites. That is, for every Request for Preliminary Authorization, Request to Establish and Request to Deliver form, a Financial Worksheet must be completed. *The responses in this addendum must align with the narratives included in each of the forms proposing the new program.*

The purpose of these spreadsheets is to illustrate incremental impact on the institution's finances. The response should indicate if the program will pay for itself, if there will be costs assumed by the institution, or if there will be additional revenue created by adding the program.

The form consists of 4 tabs of information:

1. Instructions – This is a set of general definitions and explanations of the worksheet.
2. Sources – Revised – This spreadsheet should include all associated revenues received by the university for the program, regardless of whether they are allocated to the program. That is, institutions allocate dollars in a variety of ways, and not all revenues brought in by a program will be allocated to that program. However, those sources should still be included here.
3. Uses – Revised – This spreadsheet should include a best estimate of all expenses incurred by the university related to the program, even if it is not charged to the program. Personnel costs should include all salaries and benefit expenses. Start-up costs (year 0) should include all costs incurred prior to the first year of student enrollments. When they can be identified, Library, Equipment and Technology costs, etc. should be included.
4. NC Promise Rates – This spreadsheet is for undergraduate programs at ECSU, FSU, UNCP and WCU. UNCG does not need to complete this tab.

The 2 spreadsheets that must be completed by the department seeking approval from the UNC System or Board of Governors for a new program or mode of delivery for an existing program are Sources and Uses.

Sources

This spreadsheet is separated into 2 sections – Current Program Sources (if applicable) and Proposed New Program Sources.

Current Program Sources

Use this top section to indicate current revenues associated with the program.

- If this is a new program, this section for current program sources will be left blank.

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If this is an existing program that is adding a new delivery mode, the budgeted dollars associated with the current version of the program should be provided. Use the current state of enrollment to consider the program when completing 1st Year through 5th Year. Estimates of enrollment growth or reduction can be used.

Populate each column (Year 0/Start Up, 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year) for the program. The gray rows and the TOTALS column as well as the Total Current Sources line at the bottom will populate with calculations based on data entered in the other cells.

Current Program Sources (if applicable)		Rate	Year 0 (Start Up)	1st Year	2nd year	3rd Year	4th Year	5th Year	TOTALS
1	General Fund Appropriation								\$ -
2	NC Promise Appropriation								\$ -
3	Resident Enrollment (FTE)								
4	Regular Resident Tuition (Annual Rate)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Nonresident Enrollment (FTE)								
6	Regular Nonresident Tuition (Annual Rate)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Tuition Differential (Annual Rate)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Special Fees		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	External Funding (In-Hand Only)								\$ -
10	Other Funding (Identify)								\$ -
11	Total Current Sources		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

1. General Fund Appropriation

The General Fund Appropriation reflects the current budget for the program or department. Either program or department can be used, and the decision should be explained in the Comments section at the bottom of the table. For departments that do not allocate resources by program, using the department is a reasonable approach. For departments that consider resources by program, that may be the reasonable approach.

You can divide by OTP and personnel, as desired. You can also use the entire department.

Use comment sheet to explain the approach to General Fund Appropriation.

2. NC Promise Appropriation

Leave this row blank. This line is for undergraduate programs at ECSU, FSU, UNCP and WCU.

3. Resident Enrollment (FTE)

In the columns for 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year, enter the existing program's FTE enrollment for In-State North Carolina residents only. Project enrollment change for in-state students *in the current state of the program* as possible, indicating estimates for increases or decreases in enrollment based on trends. If no change is anticipated, populate all 5 years in this row with the current FTE enrollment.

In-state and Out-of-State enrollment can be found on UNCG's Institutional Research website here:

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https://public.tableau.com/app/profile/ire4608/viz/enrollment_dashborard_SDM_tab_V2/College_School

Select the “Program” tab and use the filters to view data for the existing program. In most cases, choose the most recent Fall term. Use the View Row By field to select “Residency.” In-State and Out-of-State counts will be presented.

4. Regular Resident Tuition (Annual Rate)

In Column C (Rate), populate this field with the most current UNCG annual (fall and spring semester) In-state (Resident) tuition for the program, even if the program is not anticipated to start for more than a year.

- Use undergraduate rates for the proposed undergraduate programs and graduate rates for graduate programs.
- Use the current year if that is the only rate available. Use the next academic year’s rate if that is available.

5. Non-Resident Enrollment (FTE)

In the columns for 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year, enter the existing program’s FTE enrollment for Out-of-State residents only. Project enrollment change for out-of-state students *in the current state of the program* as possible, indicating estimates for increases or decreases in enrollment based on trends. If no change is anticipated, populate all 5 years in this row with the current FTE enrollment.

Use the IR tool above in Item 3, Resident Enrollment (FTE), to find data.

6. Regular Nonresident Tuition (Annual Rate)

In Column C (Rate), populate with the most current UNCG annual (fall and spring semester) Out-of-state (Nonresident) tuition for the program, even if the program is not anticipated to start for more than a year.

- Use undergraduate rates for proposed undergraduate programs and graduate rates for graduate programs.
- Use the current year if that is the only rate available. Use the next academic year’s rate if that is available.

7. Tuition Differential

If the current program has differential tuition associated with it, populate Column C (Rate) with that rate.

8. Special Fees

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If the current program has special fees associated with it, populate Column C (Rate) with that rate.

9. External Funding (In-Hand Only)

If the current program has external funding associated with it, in the columns for 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year, enter the existing program's external funding dollars.

10. Other Funding (Identify)

If the current program has other funding associated with it, in the columns for 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year, enter those funding dollars. Use the Comments field at the bottom of the table to describe the funding referenced.

Proposed New Program Sources

Use this bottom section to indicate new revenues estimated as a result of implementing the proposed program.

· Populate each column (Year 0/Start Up, 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year) for the new sources of funding for the proposed program. The gray rows and the TOTALS column as well as the Total New Sources and Total Proposed Program Sources lines at the bottom will populate with calculations based on data entered in the other cells.

· Note that separate estimates for Resident and Non-resident FTE enrollment are needed for this section.

		Year 0 (Start Up)	1st Year	2nd year	3rd Year	4th Year	5th Year	TOTALS
Proposed New Program Sources								
12	Incremental Resident SCH							
13	Enrollment Funding Appropriation							
14	Resident Enrollment (FTE)							
15	Regular Resident Tuition (Annual Rate)							
16	NC Promise Appropriation (Resident)							
17	Nonresident Enrollment (FTE)							
18	Regular Nonresident Tuition (Annual Rate)							
19	NC Promise Appropriation (Nonresident)							
20	Tuition Differential (Annual Rate)							
21	Special Fees							
22	External Funding (In-Hand Only)							
23	Other Funding (Identify)							
24	Total New Sources							
25	Total Proposed Program Sources							
Comments								

12. Incremental Resident SCH

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In the columns for 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year, enter the number of student credit hours (SCH) that are estimated to be generated *by In-state residents* in each year by the new program for the University. This should be a calculation of the number of SCHs a student will take while enrolled in the program at UNCG in fall and spring semesters multiplied by the Resident enrollment (FTE) estimate.

Include all SCHs generated by the in-state student at UNCG, not just the SCHs generated for the program.

For example, an undergraduate is estimated to take 30 SCH between fall and spring. If there are 10 resident students estimated to enroll in the new program, the Incremental Resident SCH is 300.

$$30 \text{ SCH} \quad \times \quad 10 \text{ resident FTE} \quad = \quad 300 \text{ Incremental Resident SCH}$$

Note: When the Enrollment Funding Appropriation is calculated in line 13, calculations appear over the next 2 years. Revenue is split between years 2 & 3 to be consistent with state budgeting.

13. Enrollment Funding Appropriation

In Column C, enter the student credit hour rate for the program based on the funding model instituted in fall 2022.

14. Resident Enrollment (FTE)

In the columns for 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year, enter the proposed program's estimated FTE enrollment for In-State North Carolina residents only. Project enrollment change for in-state students as possible over the first 5 years of the program.

15. Regular Resident Tuition (Annual Rate)

In Column C (Rate), populate with the most current UNCG annual (fall and spring semester) In-state (Resident) tuition for the program, even if the program is not anticipated to start for more than a year.

- Use undergraduate rates for proposed undergraduate programs and graduate rates for graduate programs.

- Use the current year if that is the only rate available. Use the next academic year's rate if that is available.

16. NC Promise Appropriation (Resident)

Leave this row blank. This line is for undergraduate programs at ECSU, FSU, UNCP and WCU.

17. Non-Resident Enrollment (FTE)

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In the columns for 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year, enter the proposed program's estimated FTE enrollment for Out-of-State residents only. Project enrollment change for out-of-state students as possible.

18. Regular Nonresident Tuition (Annual Rate)

In Column C (Rate), populate with the most current UNCG annual (fall and spring semester) Out-of-state (Nonresident) tuition for the program, even if the program is not anticipated to start for more than a year.

- Use undergraduate rates for proposed undergraduate programs and graduate rates for graduate programs.
- Use the current year if that is the only rate available. Use the next academic year's rate if that is available.

19. NC Promise Appropriation (Nonresident)

Leave this row blank. This line is for undergraduate programs at ECSU, FSU, UNCP and WCU.

20. Tuition Differential (Annual Rate)

If the proposed program will seek approval to have differential tuition associated with it, populate Column C (Rate) with that rate.

21. Special Fees

If the proposed program will seek approval to have special fees associated with it, populate Column C (Rate) with that rate.

22. External Funding (In-Hand Only)

If the proposed program will have external funding associated with it, in the columns for 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year, enter the external funding dollars.

23. Other Funding (Identify)

If the proposed program will have other funding associated with it, in the columns for 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year, enter those funding dollars.

23. Total New Sources

This is the calculation of new dollars estimated to be generated by the program over the first 5 years of the program. These are the new proposed program revenues.

24. Total Proposed Program Sources

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This is a calculation of the total dollars estimated to be generated by the current program plus the proposed program over the first 5 years of the proposed program.

Uses

This spreadsheet is also separated into 2 sections – Current Program Sources (if applicable) and Proposed New Program Sources.

“Uses” refers to the costs to support the program in its current and proposed forms.

Any existing resources that will be reassigned to the program should be reflected in the “current program” section. If existing faculty members are being asked to increase class size or take on other additional responsibilities, then a portion of their salaries needs to be included in the “current program.” In this instance, I would probably take a percentage of their salary and benefits equal to the projected breakdown of current vs new students. Alternatively, if the job description is explicitly being revised to support the new program then it should probably use whatever percentage the JD says.

Current Program Uses

	Year 0 (Start Up)	1st Year	2nd year	3rd Year	4th Year	5th Year	TOTALS
<u>Current Program Uses (if applicable)</u>							
1 Tenure/Tenure-Track Faculty							\$ -
2 Non Tenure-Track Faculty							\$ -
3 Graduate Student Support							\$ -
4 EHRA Non-Faculty Positions							\$ -
5 Student Support (Scholarships)							\$ -
6 Libraries							\$ -
7 Supplies and Materials							\$ -
8 Travel, Communications, and Fixed Charges							\$ -
9 Equipment and Technology							\$ -
10 Facility Repair and Renovation							\$ -
11 Other (Identify)							\$ -
12 Total Current Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

1. Tenure/Tenure-Track Faculty

In the Year 0 (Start Up), 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year columns, provide dollar amounts for tenure and tenure-track faculty expenses only for those who will teach in the program. These are the tenure and tenure-track faculty who are currently included in the delivery of programs for the department who will also contribute to the delivery of the new program.

Any existing tenure or tenure-track faculty that will be reassigned to the program should be reflected here. This would include existing faculty members who are being asked to increase

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class size or take on other additional responsibilities. Their salaries need to be included in the “current program,” perhaps as a percentage of their salary and benefits.

2. Non Tenure-Track Faculty

In the Year 0 (Start Up), 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year columns, provide dollar amounts for non-tenure faculty expenses only for those who will teach in the program. These are the non-tenure track faculty who are currently included in the delivery of programs for the department who will also contribute to the delivery of the new program.

Any existing non-tenure faculty that will be reassigned to the program should be reflected here. This would include existing instructors who are being asked to increase class size or take on other additional responsibilities. Their salaries need to be included in the “current program,” perhaps as a percentage of their salary and benefits.

3. Graduate Student Support

In the Year 0 (Start Up), 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year columns, provide dollar amounts for graduate student expenses only for those who will be supported as part of this program. These are the graduate student resources that are currently included in the delivery of programs for the department who will also contribute to the delivery of the new program.

4. EHRA Non-Faculty Positions

In the Year 0 (Start Up), 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year columns, provide dollar amounts for EHRA non-faculty expenses only for those who will teach in the program. These are the staff resources, like lab coordinators or other staff, who are currently included in the delivery of programs for the department who will also contribute to the delivery of the new program.

5. Student Support (Scholarships)

In the Year 0 (Start Up), 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year columns, provide dollar amounts for student scholarships currently used to support the program or department that will also go to support the new program.

6. Libraries

UNCG does not allocate library resources by department or program. Leave this line blank.

7. Supplies and Materials

In the Year 0 (Start Up), 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year columns, provide dollar amounts for supplies and materials used to support the program or department that will also go to support the new program. Generally, the Supplies Budget Pool and Purchased

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Services in the organization budget can be used here, less any travel or communication dollars (see below).

8. Travel, Communications, and Fixed Charges

In the Year 0 (Start Up), 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year columns, provide dollar amounts for travel, communications, or fixed charges used to support the program or department that will also go to support the new program. Generally, the Postage and Mail Delivery plus any travel and communication dollars subtracted from the Supplies Budget Pool and Purchased Services in the organization budget can be used here.

9. Equipment and Technology

In many cases, equipment and technology, like classroom teaching stations and software, are not allocated by department or program. If no special equipment or technology has been purchased to support this proposed program, leave this line blank. If special equipment or technology has already been purchased to support this program, include those costs here.

10. Facility Repair and Renovation

UNCG does not allocate classroom or administrative support by department or program. Leave this line blank.

11. Other (Identify)

In the Year 0 (Start Up), 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year columns, provide whole dollar amounts for other operating expenses used to support the program or department that will also go to support the new program. Generally, the Other Operating Expense Budget Pool in the organization budget can be used here. Enter an explanation of this amount in the Comments box if dollars are included.

12. Total Current Uses

This is a calculation of the total dollars used to support the current program.

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Proposed New Program Uses

This section should indicate all dollars that will be requested over the course of the first five years to support the new program. If there are even small anticipated costs, they must be included. If there are truly no new costs, that is if only existing resources will be needed to support the new proposed program for the first five years based on estimated enrollment, this section may be blank.

Note: Any amount added in a year that will become an ongoing expense in the budget for the program should then be carried forward through the 5th year, to show the investment is an ongoing “new” expense for the UNCG tied to this program. E.g. If a new faculty member is added for 75,000 in Year 1, that 75,000 should also show in years 2-5. If a new graduate student support amount of 20,000 is added in Year 3, that 20,000 should also show in years 4-5. If the expense is a one-time cost, it should show only in the year that that cost is incurred.

<u>Proposed New Program Uses</u>											
13	Tenure/Tenure-Track Faculty*										\$ -
14	Non Tenure-Track Faculty*										\$ -
15	Graduate Student Support*										\$ -
16	EHRA Non-Faculty Positions*										\$ -
17	Student Support (Scholarships)										\$ -
18	Libraries										\$ -
19	Supplies and Materials										\$ -
20	Travel, Communications, and Fixed Charges										\$ -
21	Equipment and Technology										\$ -
22	Facility Repair and Renovation										\$ -
23	Facility New Construction or Expansion										\$ -
24	Other (Identify)										\$ -
25	Total New Uses	\$	-	\$	-	\$	-	\$	-	\$	-
26	Total Proposed Program Uses	\$	-	\$	-	\$	-	\$	-	\$	-
<u>Comments</u>											

Please note that for items 13-16 related to personnel, the University is developing a report that will be linked from this document. For now, the departmental budget, your dean’s office, and Faculty Services are resources for this information.

13. Tenure/Tenure-Track Faculty

In the Year 0 (Start Up), 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year columns, provide whole dollar amounts that are being requested as new expenses for tenure and tenure-track faculty expenses only for the proposed program. These are new hires that are being added to address delivery of the new program curriculum.

14. Non Tenure-Track Faculty

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In the Year 0 (Start Up), 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year columns, provide whole dollar amounts for non-tenure faculty expenses only for the proposed program. These are new hires that are being added to address delivery of the new program curriculum.

15. Graduate Student Support

In the Year 0 (Start Up), 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year columns, provide whole dollar amounts that are being requested as new expenses for graduate student support (graduate assistant lines, stipends, etc.) only for the proposed program. These are new resources that are being added to address delivery of the new program curriculum.

16. EHRA Non-Faculty Positions

In the Year 0 (Start Up), 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year columns, provide whole dollar amounts that are being requested as new expenses for EHRA non-faculty expenses only for the proposed program. These might include staff taking on a role specific to this program, like lab coordinators. These are new hires that are being added to address delivery of the new program curriculum.

17. Student Support (Scholarships)

In the Year 0 (Start Up), 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year columns, provide whole dollar amounts for student scholarships that are being added solely for the new program curriculum.

18. Libraries

UNCG does not allocate library resources by department or program. Leave this line blank.

19. Supplies and Materials

In the Year 0 (Start Up), 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year columns, provide whole dollar amounts for supplies and materials that are being requested to support the proposed new program.

20. Travel, Communications, and Fixed Charges

In the Year 0 (Start Up), 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year columns, provide whole dollar amounts for travel, communications, and other fixed charges that are being requested to support the proposed new program.

21. Equipment and Technology

In many cases, equipment and technology, like classroom teaching stations and software, are not allocated by department or program. If no special equipment or technology is being requested to support the new proposed program, leave this line blank. If special equipment or

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technology is being requested to support the new proposed program, include those whole dollar amounts for these costs here.

22. Facility Repair and Renovation

UNCG does not allocate classroom or administrative support by department or program. Leave this line blank.

23. Facility New Construction or Expansion

If new construction or expansion of an existing facility is being requested, include those whole dollar amounts here. Significant information about the construction or expansion should be included in the Request to Establish or Request to Deliver narratives.

24. Other (Identify)

In the Year 0 (Start Up), 1st Year, 2nd Year, 3rd Year, 4th Year, and 5th Year columns, provide whole dollar amounts for other operating expenses being requested to support the new proposed program. Enter an explanation of this amount in the Comments box if dollars are indicated.

25. Total New Uses

This is a calculation of the total new dollars being requested to support the new proposed program. These are the new proposed program costs.

26. Total Proposed Program Uses

This is a calculation of the total dollars that will be allocated to to support the new proposed program.

Conclusion

Review the document for alignment with the Request to Establish or Request to Deliver document. Ensure that the totals on the Sources-Revised and Uses-Revised dollars reflect an accurate picture of the revenues and costs expected to be generated by the new proposed program.