

Basic Instructions for the Course Fee Shared Facility/Laboratory/Equipment Budgets

General Instructions

Budgets for shared facilities like a kitchen, laboratory, or design studio shared by more than one course, and budgets for equipment that is shared among courses are necessary because often course fee proposals for individual courses need to allocate part of the course fee funds to help pay for the specialized facility or shared equipment use.

Funds generated by course fees cannot pay for a facility itself, such as components of the room, Facilities' charges to maintain the room, or furniture, but they can supplement costs for equipment and materials used as part of the facility. For example, desks and tables in a laboratory or studio cannot be paid for by course fees, but computers used by students, kitchen equipment, light boards in a studio, petri dishes specific to the laboratory, chemicals used by several classes as part of the laboratory, or food mixers in a kitchen can all be paid for by course fees.

Long-term equipment that is part of a Shared Facility/Laboratory/Equipment budget will require its own R&R index and budget template.

Shared Facility/Laboratory/Equipment budgets and R&R budgets are not the same thing. R&R budgets cannot replace shared facility/equipment budgets.

While R&R budgets do account for shared equipment, they don't account for all the items used in a shared facility or laboratory because R&R budgets cover only long-term costs, not all the materials used in a shared facility/laboratory. Some equipment may not be long-term but replaced on an annual basis and won't be part of an R&R budget. Shared Facility/Laboratory/Equipment budgets are developed separately and cannot be replaced by an R&R budget.

Develop a Shared Facility/Laboratory/Equipment budget FIRST, then fill out the R&R budget template for the long-term cost items.

For budgeting and accounting purposes, departments may choose to have an index assigned to a facility used by students such as a laboratory or kitchen or design studio. The portion of course fees that are used to pay toward the shared facility can be taken out of the individual course fee index at the end of each semester. One part of that portion will go toward the R&R index for long-term costs and the other part of that portion of the course fee will go into the shared facility's index to pay for items replaced annually.

For example, a laboratory has an index A11101 assigned to it. Three courses pay towards the costs associated with that laboratory, each paying around 33% of the cost since each course uses the laboratory around the same amount of time. In course A, each semester, \$2500 is budgeted from the course fee index A88888 to pay towards costs associated with the laboratory. Out of the \$2500, the R&R budget requires \$2000 to be moved into the R&R index A44444 for repair and replacement of long-term costs on laboratory equipment. The remaining \$500 goes into the laboratory index to help pay for materials and supplies such as petri dishes, chemicals, paper towels, eye droppers, glass slides, etc. that are used by students. The rest of the course fee budget for course A is used by the instructor for costs associated with the specific course and spent according to the approved budget for that course fee.

Whatever methods are used to track course fee funds and usage, departments should develop course fee accounting practices that allow for easy tracking, transparency, and communication on course fee budgets between department staff, administration, and instructors, and that follow USU policies.

In the following sections, there are some examples of how to develop a shared facility/equipment budget and how to account for shared facility or equipment use in a regular course fee budget.

Shared Facility/Laboratory Budgets

Example: A laboratory shared by four courses

Department X has a laboratory where four courses are taught to students that utilize specialized microscopes, scales, chemistry sets, and various chemicals. The equipment, materials, and supplies require maintenance/repair and replacement when broken.

Each of the four courses do not always utilize the laboratory during the course, so there are other costs associated with each course like gas and mileage for field trips, items for classroom demonstrations and lectures, and required project materials used by students taking the course. These costs do not have any bearing on the use of the laboratory. These other course costs will require a course fee specific to the course.

To account for all these individual costs and laboratory use associated with each course, two budgets will be required for each course fee proposal: a regular course fee budget and a shared facility budget. The templates for each budget can be found on the [USU Course Fee website](#) in the Quick Links section.

1. The instructor will first develop a course fee budget for everything BUT the laboratory equipment and supplies needed to teach the course using the Course Fee Budget Template.

In this template, list any laboratory equipment or computers/notepads/monitors/technology (not classroom technology provided by USUSA or Facilities) that will be used by students outside of the laboratory on the appropriate long-term costs spreadsheet.

- Enter the item, cost per item, number needed, and repair/replacement timetable in years.
- Totals for each item and the semester total for all items will be calculated automatically.
- Note: These costs are calculated for a full eighteen-week semester (finals week and breaks included), not by seven-week intervals. Even if a course is only seven weeks long, the facility may be in use for a full semester by others so totals are calculated based on an eighteen-week semester timeframe. Equipment must be maintained and prepared for instruction throughout an entire semester, so students are charged for that aspect even if they are in a seven-week course.
- If a course uses the technology/equipment less time or fewer weeks than eighteen weeks and instructors don't want to use the eighteen weeks as the standard, simply change the formula in column F. Starting in line 3 column F, replace the 18 with the correct number of weeks and copy the formula down the column. Totals will still be calculated properly by changing the number of weeks in this formula.
- On the Total Costs Per Semester tab, it will break down the course fee budget automatically once the average number of students in the course is entered on line 9.

Note: If a course uses the laboratory less time or less weeks than other courses, the percentage of use will be lower. On the final spreadsheet of the Shared Facility/Laboratory/Equipment budget template, percentage of use by course is entered to calculate the cost contributed per course. This is where differences between courses regarding usage can be accounted for and fairly calculated.

When the BSR is finished entering all items into the budget and the Total Cost Per Semester is calculated, the BSR will then figure the cost per course and cost per student using the Per Course & Student Totals spreadsheet.

- Enter the course prefix and number in the first column.
- Enter the percentage of use as a number in the second column.
- Enter the estimated number of students in the course in the fourth column. This number must match the average number of students in the course fee budget.
- The final column will calculate the cost per student.
- The third column calculates the amount from each course fee index that will need to be distributed to the appropriate laboratory index/R&R index each semester.
- The R&R total cost per semester for all four courses can be found on the Long-Term Equipment & Computer spreadsheet in cell I3. Use this total on the R&R index budget for this laboratory's equipment to figure out the portion of each course fee that needs to be distributed to the R&R index.

Course Prefix and Number	Percentage of Use for Lab/Facility/Equipment (Total of all percentages must be 100)	Amt. each course will contribute to Total Cost Per Semester (See Total Cost Per Semester, BS)	Estimated number of students in each course (must match course fee budget for each course)	Cost Per Student in each Course	
BIOL 3050	20.00%	\$2,017.10	50	\$40.34	
BIOL 2045	25.00%	\$2,521.38	60	\$42.02	
BIOL 5522	20.00%	\$2,017.10	35	\$57.63	
BIOL 1047	35.00%	\$3,529.93	80	\$44.12	
		\$0.00		\$0.00	<p>*FOR EACH COURSE FEE PROPOSAL, ENTER THE AMOUNT IN COLUMN E AS A LINE ITEM ON THAT CORRESPONDING COURSE FEE BUDGET TEMPLATE. THIS LINE ITEM GOES ON THE MATERIALS AND SUPPLIES TAB OF THE CORRESPONDING COURSE FEE BUDGET. THE NAME OF THE ITEM WILL BE "X LAB/FACILITY/EQUIPMENT USE FEE", SUCH AS "CHEM STUDENT LABORATORY 2 USE FEE".</p> <p>*USE THE AMOUNT IN THE "COST PER STUDENT IN EACH COURSE" AS THE COST PER ITEM IN THE COURSE FEE BUDGET, AND THE NUMBER OF STUDENTS IN THE COURSE AS THE NUMBER OF ITEMS.</p>
		\$0.00		\$0.00	
		\$0.00		\$0.00	
		\$0.00		\$0.00	
		\$0.00		\$0.00	
		\$0.00		\$0.00	
		\$0.00		\$0.00	

Once the total cost per student is calculated on the final spreadsheet in the shared laboratory budget, save the shared facility/laboratory/equipment budget with the file name X Laboratory Budget Semester-Year.

3. For each course fee budget of courses that share the facility, on the Materials and Supplies spreadsheet, enter the cost per student taken from the shared facility/laboratory budget as the final item. Label it as X Department Laboratory (or name of lab) Use Fee. The cost per item is the cost per student. Number of items is the number of students.

For example, on the budget for BIOL 5522, on the materials and supplies tab, enter \$57.63 as the X Laboratory Use Fee and 35 as the number of items. There may be a slight difference in the total cost that will be off by a few cents, but this is negligible in the overall budget.

Course Prefix and Number	Percentage of Use for Lab/Facility/Equipment (Total of all percentages must be 100)	Amt. each course will contribute to Total Cost Per Semester (See Total Cost Per Semester, B5)	Estimated number of students in each course (must match course fee budget for each course)	Cost Per Student in each Course
BIOL 3050	20.00%	\$2,017.10	50	\$40.34
BIOL 2045	25.00%	\$2,521.38	60	\$42.02
BIOL 5522	20.00%	\$2,017.10	35	\$57.63
BIOL 1047	35.00%	\$3,529.93	80	\$44.12
		\$0.00		\$0.00
		\$0.00		\$0.00
		\$0.00		\$0.00
		\$0.00		\$0.00
		\$0.00		\$0.00
		\$0.00		\$0.00

*FOR EACH COURSE FEE PROPOSAL, ENTER THE AMOUNT IN COLUMN E AS A LINE ITEM ON THAT CORRESPONDING COURSE FEE BUDGET TEMPLATE. THIS LINE ITEM GOES ON THE MATERIALS AND SUPPLIES TAB OF THE CORRESPONDING COURSE FEE BUDGET. THE NAME OF THE ITEM WILL BE "X LAB/FACILITY/EQUIPMENT USE FEE", SUCH AS "CHEM STUDENT LABORATORY 2 USE FEE".

*USE THE AMOUNT IN THE "COST PER STUDENT IN EACH COURSE" AS THE COST PER ITEM IN THE COURSE FEE BUDGET, AND THE NUMBER OF STUDENTS IN THE COURSE AS THE NUMBER OF ITEMS.

This sheet is for Materials and Supplies that are necessary to conduct the course that might not be totally consumed in one semester, but that are still required for the course instruction, such as lab supplies.
Please fill out the spreadsheet below to the best of your knowledge. Estimates based off past semesters are acceptable.

Item	Cost for 1 item	Number Of Items Needed	Cost for all items
Batteries, AAA, 8-pack	\$6.50	3	\$19.50
Steel Wool	\$2.00	4	\$8.00
Laboratory Use Fee	\$57.63	35	\$2,017.05
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00

Total Semester Cost for All Items	\$2,044.55
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Now, the final cost for the BIOL 5522 course fee can be determined and used on the course fee request. Use the rounded course fee amount from the Total Cost Per Semester sheet in the course fee budget. Save the BIOL 5522 course fee budget with the prefix and course number in the file name and submit this budget to the Department Course Fee Committee for review. The POC will fill out a Curriculog form and upload this budget to the proposal once the department committee reviews the course fee budget.

Either the POC will also add the final shared facility/laboratory/equipment budget to the course fee proposal or the BSR will add the shared budget to the proposal once the proposal is in the BSR's approval queue.

The BSR will then work on a repair and replacement index and budget. An R&R Index will need to be created for the long-term equipment if there is not one already, and an R&R budget will need to be created and sent to Wendy Keller using a template from the [USU Course Fee website](#). The information on equipment, costs per item, repair/replacement timetable, and amount collected per semester and annually for the R&R index budget will come from the Long-Term Equipment & Computer worksheet of the shared budget, and the percentages will come from the Per Course and Student Totals worksheet Column B of the shared budget.

The BSR should upload the R&R budget to the Curriculog proposals of each course once they are in the BSR's queue.

Shared Equipment Budget:

Example B: Field tools shared by three courses

For courses that share equipment, please use the Shared Facility/Laboratory/Equipment budget template even if there is only one piece of equipment shared by courses. This ensures that the Course

There shouldn't be any TAs/GTAs, etc. for shared equipment.

Total costs per semester are automatically calculated on the Total Cost Per Semester worksheet.

The semester totals on this sheet should be entered from the previous tabs automatically.	
Total from Long Term Costs Equipment & Computer	\$1,107.69
Total from Materials, Supplies, Consumables	\$355.00
Total from TAs, GTAs, ETC	\$0.00
Total cost per semester for shared item/facility	\$1,462.69

On the Per Course & Student Totals sheet, enter each course sharing equipment in Column A, the percentage of use in Column B, and the Estimated Number of Students in Column D. Amounts per course and per student will be calculated automatically.

Course Prefix and Number	Percentage of Use for Lab/Facility/Equipment (Total of all percentages must be 100)	Amt. each course will contribute to Total Cost Per Semester (See Total Cost Per Semester, BS)	Estimated number of students in each course (must match course fee budget for each course)	Cost Per Student in each Course
GEOL 2004	35.00%	\$511.94	30	\$17.06
GEOL 3048	25.00%	\$365.67	30	\$12.19
GEOL 3116	40.00%	\$585.08	35	\$16.72
		\$0.00		\$0.00
		\$0.00		\$0.00
		\$0.00		\$0.00
		\$0.00		\$0.00
		\$0.00		\$0.00
		\$0.00		\$0.00
		\$0.00		\$0.00
		\$0.00		\$0.00

***FOR EACH COURSE FEE PROPOSAL, ENTER THE AMOUNT IN COLUMN E AS A LINE ITEM ON THAT CORRESPONDING COURSE FEE BUDGET TEMPLATE. THIS LINE ITEM GOES ON THE MATERIALS AND SUPPLIES TAB OF THE CORRESPONDING COURSE FEE BUDGET. THE NAME OF THE ITEM WILL BE "X LAB/FACILITY/EQUIPMENT USE FEE", SUCH AS "CHEM STUDENT LABORATORY 2 USE FEE".**

***USE THE AMOUNT IN THE "COST PER STUDENT IN EACH COURSE" AS THE COST PER ITEM IN THE COURSE FEE BUDGET, AND THE NUMBER OF STUDENTS IN THE COURSE AS THE NUMBER OF ITEMS.**

Now the amount for equipment use can be added to the three individual course fee budgets.

On each course fee budget, enter a line item under Materials and Supplies for "X Department Equipment Use Fee". The Cost Per Student from Column E on the Per Course & Student Totals worksheet of the shared equipment budget is the cost per item, and the number of students from Column D is the number of items.

For example, on the GEOL 2004 course fee budget, under Materials and Supplies, enter a line item called X Department Equipment Use Fee. Cost per item is \$17.06 and number of items is 30. Don't worry if the total on this sheet is different than the amt. each course contributes to the Total Cost Per Semester on the shared budget. The difference should be very small, less than one dollar.

This sheet is for Materials and Supplies that are necessary to conduct the course that might not be totally consumed in one semester, but that are still required for the course instruction, such as lab supplies. Please fill out the spreadsheet below to the best of your knowledge. Estimates based off past semesters are acceptable.					
Item	Cost for 1 item	Number Of Items Needed	Cost for all items	Total Semester Cost for All Items	\$766.80
Field Guidebook	\$6.50	30	\$195.00		
Printed packet	\$2.00	30	\$60.00		
Equipment Use Fee	\$17.06	30	\$511.80		
			\$0.00		
			\$0.00		
			\$0.00		
			\$0.00		
			\$0.00		

The instructor can then send the finalized individual course fee budget for their course to the department POC who will submit a course fee request in Curriculog once the budget and fee amount are reviewed and approved by the department course fee committee.

The BSR will upload the shared equipment budget to the course fee proposal for each of the three courses once they are in the BSR's queue. The BSR can also send the shared budget to the POC to add to the proposals as well.

The BSR will then work on a repair and replacement index and budget. An R&R Index will need to be created for the long-term equipment if there is not one already, and an R&R budget will need to be created and sent to Wendy Keller using a template from the [USU Course Fee website](#). The information on equipment, costs per item, repair/replacement timetable, and amount collected per semester and annually for the R&R index budget will come from the Long-Term Equipment & Computer worksheet of the shared budget, and the percentages will come from the Per Course and Student Totals worksheet Column B of the shared budget.

The BSR should upload the R&R budget to the Curriculog proposals of each course once they are in the BSR's queue.