



Instructions for completing the High Instructional Cost Calculation Worksheet

BACKGROUND & PURPOSE

The purpose of the calculation is to determine the eligibility of High Priority Occupational Programs for designation as High Priority and High Instructional Cost Economic Development Stipend Programs. A credit program that meets all of the criteria for eligibility as a High Priority Occupational Program may qualify as a High Priority and High Instructional Cost Occupational Program if it meets the high cost criteria. A program must bear an average instructional cost per equivalent full-time student (EFTS) of at least 130% of the average cost for all credit courses at the college (excluding courses associated exclusively with high cost programs). One (1) EFTS in High Priority and High Instructional Cost Economic Development Stipend Programs will be counted as 1.5 EFTS for reimbursement purposes.

DIRECT INSTRUCTIONAL COSTS CATEGORIES

For purposes of calculating the instructional cost of a potentially high cost program, a community college should include direct instructional expenditures for all activities that are part of the program. Likewise, for purposes of calculating the average instructional cost per student for its for-credit programs, a community college should include the same categories of costs, with the exception that it should exclude costs associated with those courses that are unique to a high cost program, as well as the credit hours produced in high cost programs. For the purposes of the calculation, 2013-2014 actual expenditures should be used.

The instructional costs shall include the following categories:

Personnel Compensation

This category includes those costs (salaries, wages and fringe benefits) expended during the fiscal year for full-time and part-time faculty, and other instructional administration and support personnel, including but not limited to teaching assistants, lab assistants, tutors and independently contracted instructors. These costs do not include those costs associated with administrative support personnel or other general administrative personnel.

Instructional Supplies

This category includes classroom and laboratory materials and supplies.

Academic/Instructional Equipment

This category includes the annual depreciable cost of equipment in support of credit instruction.

EQUIVALENT-FULL-TIME-STUDENTS (EFTS) ENROLLMENTS

For the purpose of these calculations **only**, both the Total Annual Credit Hour Production (net of credits generated in high cost programs) and Program Specific Annual Credit Hour Production will be converted to full-time equivalency as follows:

Annual Credit Hour Production divided by 24 = 1 EFTS

For the purpose of the 2014-15 calculation, the annualized 2013-2014 **actual** enrollment will be used.