Chapter 2: Budgeting for a UTeach Program

In this chapter:

Model Budget

Implementing a new UTeach program involves creating a new university unit or department-like entity that operates using a combination of recurring university funds and private money. During the initial Planning Period and throughout the four years of program implementation, key personnel should become thoroughly familiar with the program budget, and programs should continually revise their projected costs to reflect actual patterns of growth.

This chapter walks through a Model Budget that details typical expenses of a UTeach program and gives stakeholders a comprehensive view of potential development costs leading up to the establishment of a fully mature program. The Model Budget projects the costs associated with phasing in necessary resources on the basis of projected annual growth over a five-year implementation period.

Each university's situation is unique; this Model Budget serves only as an initial reference. To help universities construct a budget of their own in this format to include with their replication grant proposals, the Institute has developed an Interactive Budget Tool, which is accessible on the Institute website (http://uteach-institute.org). Using this tool, universities can provide relevant cost-related variables, such as projected enrollment and staff ratios and salaries, to create a more accurate budget forecast for their program.

Model Budget

The projections in this Model Budget reflect certain general assumptions made based on experiences at UT Austin and at other UTeach programs in various stages of implementation. The Planning Period ahead of Year 1 (referred to in the model budget as Year 0) denotes the time the program is operating before the beginning of the first semester of classes. For the purposes of the Model Budget, the Planning Period has been estimated at eight months.

Figure 2.1 provides an overview of the total Model Budget; the rest of the chapter includes detailed explanation of each portion of the model.

Figure 2.1: Model Budget Overview

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
Active Enrollment		70	117	162	196	208
Income	**$250,000**	**$480,000**	**$730,000**	**$1,000,000**	**$1,200,000**	**$1,275,000**
Program Expenses						
Salaries	153,125	306,909	532,808	754,292	877,193	973,509
Administrative Expenses	31,667	41,390	49,815	42,072	42,334	38,484
Tuition Reimbursements	0	15,000	20,000	20,000	20,000	20,000
Mentor Teachers	0	15,000	22,813	27,734	52,203	74,563
Course Equipment and Activities	31,000	48,000	14,000	20,000	49,000	27,000
Student Benefits						
Activities	0	4,000	4,000	6,000	6,000	6,000
Internships	0	27,000	45,000	61,500	75,000	75,000
Scholarships	0	18,000	30,000	41,000	50,000	50,000
Recruitment	10,000	8,000	8,000	8,000	8,000	8,000
Induction	0	0	0	0	4,219	8,438
Indirect Costs	0	0	0	0	0	0
Total Program Expenses	**$225,792**	**$483,299**	**$726,436**	**$980,598**	**$1,183,949**	**$1,280,993**
Sub-contract with UTeach Institute	0	0	0	0	0	0
NET	**$24,208**	**-$3,299**	**$3,564**	**$19,402**	**$16,051**	**-$5,993**
Cumulative excess (deficit)		**$20,909**	**$24,473**	**$43,875**	**$59,926**	**$53,933**

Estimated Growth Rate

The number of students in a program is the principle factor affecting a program's budget. The Model Budget projects aggressive and continued growth and increases funding allocations accordingly throughout the implementation period. This implicitly includes assumptions about the capacity to add staff and provide resources that may not be realistic for some universities within the five-year time frame. Thus, it is highly recommended that sites use the Interactive Budget Tool to create customized budget forecasts based on their own estimated rates of growth.

- **First-Year Enrollment.** The model assumes a new program will be able to recruit 50 new students for the first fall semester and an additional 40 for the following spring semester.

- **Future Step 1 Enrollment.** From Year 2 onward, the model assumes fairly robust growth, with an estimated 100 new students annually (60 each fall and 40 each spring).

- **Student Retention Rates.** For the purpose of calculating total active enrollment through Year 5, the model assumes that 34 percent of all new Step 1 students will ultimately complete the

program. This retention rate is consistent with the experience at UT Austin, though it varies by program.

It is also assumed that UTeach courses will be phased into the program one semester at a time as needed to keep pace with the first cohort of students. It is possible that developing programs will adopt courses more quickly than this, in which case relevant funds would need to be allocated earlier than indicated in this budget.

Program Funding Sources

The Model Budget assumes certain funding sources (see Figure 2.2) and includes amounts that generally reflect the experience of UTeach Austin and the Institute's work with partner programs to date. Descriptions of the funding sources follow the figure.

Figure 2.2: Model Budget Income Summary

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
Balance Fwd from previous year		24,208	20,909	24,473	43,875	59,926
Instructional Budget	50,000	100,000	200,000	300,000	350,000	450,000
Other University Funds	50,000	80,000	100,000	200,000	250,000	400,000
University In-Kind	0	0	0	0	0	0
UTeach Replication Grant Funds	100,000	250,000	350,000	350,000	350,000	0
Private Funds	50,000	50,000	80,000	100,000	150,000	300,000
Other Grants	0	0	0	50,000	100,000	125,000
Income	**$250,000**	**$480,000**	**$730,000**	**$1,000,000**	**$1,200,000**	**$1,275,000**
Total Available Funding	**$250,000**	**$504,208**	**$750,909**	**$1,024,473**	**$1,243,875**	**$1,334,926**

Note that programs are expected to provide an ever-increasing portion of their operating expenses up through the final year of grant funding (Year 4).

- **Instructional budget:** Recurring university funds to pay instructor and TA salaries. In the early years of program development, master teacher salaries may be paid from grant funds, with the expectation that they are transferred to the instructional budget by the end of Year 4.
- **Other university funds:** These may come from tuition, fees, operating funds, etc.
- **University in-kind support.** After reviewing the expected operational costs for the program, each university should calculate the appropriate value for this item.
- **UTeach replication grant funds:** Funding provided by organizations like the National Math and Science Initiative or the Greater Texas Foundation, or funding from federal and state sources such as Race to the Top.
- **Private funds:** One-time gift money and recurring endowment income that supports the local UTeach program and privately funded components, such as internships, mentor teacher support, scholarships, and tuition rebates.

- **Other grants:** Grant funding obtained independently by the program, such as the NSF's Robert Noyce Teacher Scholarship Program.

Salary Expenses

Every university's context is unique, and the Model Budget (see Figure 2.3) is not meant to dictate salaries or the precise number of staff members. It should, however, serve as a guide to what comprises an adequate staff for a smoothly operating program. (Descriptions of the responsibilities of the UTeach personnel mentioned in this section are provided in Chapter 3.)

Figure 2.3: Model Budget Salary Expenses

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
Instruction						
Master Teacher 1	46,667	72,100	74,263	76,491	78,786	81,149
Master Teacher 2	0	72,100	74,263	76,491	78,786	81,149
Master Teacher 3	0	0	74,263	76,491	78,786	81,149
Master Teacher 4	0	0	0	76,491	78,786	81,149
Master Teacher 5	0	0	0	0	0	0
Master Teacher 6	0	0	0	0	0	0
Master Teacher 7	0	0	0	0	0	0
Master Teacher 8	0	0	0	0	0	0
Master Teacher 9	0	0	0	0	0	0
Master Teacher 10	0	0	0	0	0	0
Faculty Release	22,500	30,000	30,000	15,000	0	0
TAs	0	0	0	27,318	28,138	28,982
Fringe Benefits	17,292	43,550	63,197	87,070	85,820	88,395
Subtotal	**$86,458**	**$217,750**	**$315,986**	**$435,352**	**$429,100**	**$441,973**
Admin Staff						
Business Manager	33,333	51,500	53,045	54,636	56,275	57,964
Accountant	0	0	0	0	50,648	52,167
Admin Assistant	0	0	42,436	43,709	45,020	46,371
Student Workers In Office	0	1,288	2,652	2,732	2,814	2,898
Fringe Benefits	8,333	13,197	24,533	25,269	38,689	39,850
Subtotal	**$41,667**	**$65,984**	**$122,667**	**$126,347**	**$193,447**	**$199,250**
Administrators						
Co-Director 1	10,000	7,725	7,957	8,195	8,441	8,695
Co-Director 2	10,000	7,725	7,957	8,195	8,441	8,695
Fringe Benefits	5,000	3,863	3,978	4,098	4,221	4,347
Subtotal	**$25,000**	**$19,313**	**$19,892**	**$20,489**	**$21,103**	**$21,736**

Figure 2.3 — continued

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
Program Support Staff						
Induction Coordinator	0	0	0	0	0	70,000
Advisor	0	0	53,045	54,636	56,275	57,964
Materials Manager	0	0	0	0	45,020	46,371
Program Coordinator/Associate Director	0	0	0	0	0	0
Programmer	0	0	0	76,491	78,786	81,149
Student Workers in Workroom	0	3,863	7,957	8,195	8,441	8,695
Fringe Benefits	0	0	13,261	32,782	45,020	46,371
Sub-total	**0**	**$3,863**	**$74,263**	**$172,105**	**$233,543**	**$310,549**
Total Salary Expenses	**$153,125**	**$306,909**	**$532,808**	**$754,292**	**$877,193**	**$973,509**

The following calculations are applied to all of the line item salaries in Figure 2.3. Each university should amend these percentages to reflect its local situation.

- **Salary increases.** The Model Budget assumes a 3% annual increase in salary.
- **Fringe benefits.** The Model Budget assumes 25% of each salary.

Instructional Salaries

The cost for instructional personnel constitutes the largest portion of a program budget. Line item totals are based on the following assumptions, all of which will vary according to universities' specific needs.

- **Master teachers.** Master teacher salaries are indicated at approximately $70,000 to attract educators with leadership experience, a strong science and/or math background, and at least a master's degree. (The position can also be a less-than-annual salary, if appropriate.) The budget also plans for the ideally recommended allocation of one master teacher per 50 students, though this may be stretched to a maximum of one per 100 students as the program grows. A new program should have a minimum of two master teachers—one with a math background and one with a science background.
- **Faculty release.** We recommend that programs provide for release of Education, Sciences, and Liberal Arts faculty so that they can prepare to implement the UTeach courses. The Model Budget therefore allows for three to four months of salary for participating faculty, at an estimated annual salary of $90,000, from the Planning Period (Year 0) through Year 2. These costs are reduced to two months of salary for participating faculty in Year 3.
- **Teaching assistants.** Though some sites may require teaching assistants right away, the Model Budget conservatively assumes that they won't be needed until Year 3. The $25,000 specified in this budget includes salary plus tuition reimbursement.

Note that the Model Budget does *not* include salaries for faculty, whether newly hired or reallocated, even though they are necessary to build and maintain a program. This is due to inherently fluid academic hiring patterns and the fact that positions are likely to be reallocated or covered by various

departments or colleges on an as-needed basis. In the case of UTeach Austin, for example, additional faculty lines were added to the Colleges of Education, Natural Sciences, and Liberal Arts to handle the increased number of UTeach courses and sections needed as the program grew.

Although the positions were reallocated to take part in teaching UTeach courses, these faculty still have additional teaching duties outside the program and are expected to maintain active research programs in their academic fields. Likewise, faculty hired in connection with UTeach do most of their undergraduate teaching within the program, but generally have additional graduate teaching assignments elsewhere.

Administrative Staff

An adequate number of qualified administrative support staff is crucial to the smooth operation of the program. Salaries indicated on the Model Budget will vary according to each local program's considerations.

- **Business/office manager.** Based on experience with the first cohort of UTeach partner programs, the Model Budget accounts for someone in this position from the beginning of the Planning Period. This person may initially be responsible for a variety of tasks that can later be delegated to subsequent administrative staff, as indicated below.

- **Accountant.** At the estimated program growth rate, programs should plan to hire an accountant by Year 4 in order to help the business/office manager establish systems for the large number of payments being made, including those to support mentor teachers in the field, tuition rebates paid to students, and other necessary support costs. Individual program needs for a dedicated accountant may vary.

- **Administrative assistant.** The need for a full-time administrative assistant is projected in Year 2.

- **Student workers.** The Model Budget allows for $5,000 per student worker, one in Year 1 and two in Year 2, and assumes their duties will be split 25% for front office (this line item) and 75% for the student workroom (included under program support staff, below).

Administrator Salaries

The co-directors' stipends are estimated at one month of a $90,000 annual salary (i.e., $10,000 for each co-director based on a nine-month appointment).

Program Support Staff

The responsibilities of some of the program support staff positions listed below may be assumed by other staff or by a less-than-full-time person in the early years of the program. Again, however, based on experience and estimated program growth, the Model Budget includes the following assumptions and guidelines with regard to ultimately phasing in these positions.

- **Induction coordinator.** This position is not budgeted until Year 5, when the program is fully implemented and producing graduates.

- **Advisors/data liaison.** The Institute recommends having one advisor per 250 students. Assuming a full-time advisor is not necessary the first year, the Model Budget recommends hiring a dedicated advisor in Year 2.

- **Materials manager/lab tech supervisor.** Initially, student workers and other staff may be able to take care of science kits and lab-related duties. At the estimated growth rate, however, programs will likely need a full-time materials manager by Year 4.

- **Program coordinator or associate director.** Some programs do not include this position in their organization structure; others have chosen to hire someone for this position immediately or in subsequent years. Programs will need to fill in this line item according to their needs.

- **Programmer.** Though universities' information technology needs and available personnel will vary, a program will ultimately need someone to provide various technology/programming services, such as creating and managing the program's website and informational databases. The Model Budget allocates a percentage of a programmer's time starting in Year 3.

- **Student workers in workroom.** The Model Budget allows for $5,000 per student worker, one in Year 1 and two in Year 2, and assumes their duties will be split 25% for front office (included under administrative staff, above) and 75% for the student workroom (this line item).

General Administrative Expenses

The line items in Figure 2.4 are included in the Model Budget to allow for miscellaneous administrative expenses, including the cost of professional development and travel for master teachers and faculty.

Figure 2.4: Model Budget General Administrative Expenses

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
Equipment and Operational Expenses	13,333	9,270	15,450	11,330	11,330	7,210
Fees						
Faculty/Staff Professional Development (including subscriptions and memberships)	1,333	4,120	6,365	8,742	9,004	9,274
Fundraising						
Meeting Expenses						
Office Expenses	5,000	10,000	10,000	10,000	10,000	10,000
Space Renovations, Cleaning, Moving	0	0	0	0	0	0
Travel	12,000	18,000	18,000	12,000	12,000	12,000
Total Administrative Expenses	**$31,667**	**$41,390**	**$49,815**	**$42,072**	**$42,334**	**$38,484**

- **Equipment and operational expenses**. This line item includes hardware, software, computer supplies, equipment, furniture, copier, etc. The Model Budget assumes the following average support technology costs and allows for 3% annual inflation.

    - Printer: $2,000

    - Average computer: $2,000

  - Annual copier lease: $5,000

- **Fees.** This would include possible costs for service contracts and subscriptions and any university administrative fees.

- **Professional development.** This line item allocates $2,000 per year (plus 3% annual inflation) for each master teacher, which includes conference registration fees, training, seminars, and subscriptions and memberships. This figure does not include travel costs, which receive a line item of their own.

- **Fundraising.** If applicable.

- **Meeting expenses.** If applicable.

- **Office expenses.** This line item figure is based on the UTeach Austin administrative budget and covers such items as university computing services, telecom, postage, printing, supplies, etc.

- **Space renovations, cleaning, moving.** If applicable.

- **Travel.** This line accounts for master teacher and faculty travel to the Institute's annual conferences and scheduled professional development workshops in Austin, Texas. It assumes an average stay of 3 days/2 nights, with an estimated cost of $1,200 per person per trip, which includes hotel, airfare, and meals but not conference or workshop registration costs.

Tuition Reimbursement

Figure 2.5 shows annual projected tuition rebates for Step 1 and Step 2 courses on separate line items. In both cases, rebates are budgeted at $125 per student, roughly the cost of one credit hour. Calculations for each year are based on the total projected enrollment in these courses. At UT Austin, this budget item is paid using endowment money.

Figure 2.5: Model Budget Tuition Reimbursement Expenses

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
Step 1	0	11,250	12,500	12,500	12,500	12,500
Step 2	0	3,750	7,500	7,500	7,500	7,500
Total Tuition	**0**	**$15,000**	**$20,000**	**$20,000**	**$20,000**	**$20,000**

Mentoring Expenses

This portion of the budget includes stipends for mentor teachers, as well as payments to portfolio reviewers and university supervisors. The Model Budget (see Figure 2.6) uses the amounts paid by UTeach Austin, though each institution is likely to have different payments and funding sources based on its local situation. At UT Austin, for example, university funds allocated for mentor teacher stipends do not cover the entire cost and the difference is covered by endowment funds.

Figure 2.6: Model Budget Mentoring Expenses

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
Mentor Teachers						
Step 1	0	11,250	12,500	12,500	12,500	12,500
Step 2	0	3,750	7,500	7,500	7,500	7,500
CI	0	0	2,813	5,625	5,625	5,625
PBI	0	0	0	2,109	4,219	4,219
Portfolio Reviewers	0	0	0	0	2,953	5,906
Apprentice Teaching Mentors	0	0	0	0	4,219	8,438
University Supervisors	0	0	0	0	15,188	30,375
Total Mentor Teachers	**0**	**$15,000**	**$22,813**	**$27,734**	**$52,203**	**$74,563**

Early Field Experiences

UTeach students generally take the courses listed below in sequential order during their first four semesters in the program. In each course, they will be paired to work with another student to co-develop lessons relevant to the content of the respective course and teach them in local school classrooms. The mentor teachers who provide field support for these student teaching teams as they implement their lessons receive a stipend of an estimated $250 per team. Line items for these expenses are as follows:

- **Step 1.** Projected costs are based directly on the estimated enrollment in these courses each semester.
- **Step 2.** Projected costs are based on the assumption that 60 percent of students completing Step 1 in the previous semester will enroll in Step 2.
- **Classroom Interactions (CI).** Projected costs are based on the assumption that 75 percent of students completing Step 2 will enroll in CI.
- **Project-Based Instruction (PBI).** Projected costs are based on the assumption that 75 percent of students completing CI will enroll in PBI.

Apprentice Teaching

UTeach students receive more intensive mentoring and assessment during their final semester of Apprentice Teaching than during their field experiences in previous years, resulting in increased support costs. The Model Budget (Figure 2.6) includes a line item for each of the following types of personnel involved. Projected costs in each case are based directly on the number of students estimated to be enrolled in Apprentice Teaching. Costs associated with the Apprentice Teaching Seminar are listed on another line item (see the Course Equipment and Activities section below).

- **Portfolio evaluators.** Evaluators are paid $75 for an initial review of an apprentice teacher's portfolio just before the student completes Project-Based Instruction (PBI). They then receive another $100 for a final portfolio review at the end of Apprentice Teaching, just prior to student graduation.

- **Apprentice Teaching mentors**. These classroom teachers who work with apprentice teachers receive $250 per student.

- **University supervisors.** These experienced educators, hired to mentor and formally review apprentice teachers throughout the semester, receive $900 per student.

Course Equipment and Activities

This section of the budget (see Figure 2.7) estimates initial start-up costs for the purchase of new lab equipment, classroom technology, and instructional materials during the Planning Period and Year 1, as well as future costs for maintenance, additional materials, and activities associated with teaching the courses listed.

Figure 2.7: Model Budget Course Equipment and Activities Expenses

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
All Courses (shared resources)	31,000	6,000	7,000	7,000	31,000	9,000
Step 1	0	31,500	1,500	1,500	1,500	1,500
Step 2	0	10,500	1,500	1,500	1,500	1,500
Knowing and Learning						
Classroom Interactions		0	2,000	2,000	2,000	2,000
Research Methods			2,000	2,000	2,000	2,000
Project-Based Instruction		0	0	1,000	1,000	1,000
Project-Based Instruction field trips		0	0	5,000	5,000	5,000
Portfolio						
Apprentice Teaching		0	0	0	5,000	5,000
Total Course Equip and Activities	**$31,000**	**$48,000**	**$14,000**	**$20,000**	**$49,000**	**$27,000**

- **All Courses (shared resources).** This line accounts for the general inventory of equipment needed to teach labs for various courses (e.g., beakers, test tubes, liquid nitrogen, ants, non-hazardous strains of *E. coli*) and instructional texts, manuals, and subscriptions required by the master teachers. It also includes funds for wireless carts that simulate what is typically used in secondary classrooms, each containing 30 laptops loaded with requisite software. The budget allows for the purchase of one cart during the Planning Period and another by Year 4. (These carts provide an excellent opportunity for a computer company to make a donation and become associated with a UTeach program.)

- **Step 1 and Step 2.** These line items account for the purchase of FOSS, GEMS, or STC instructional kits in Year 1 and subsequent maintenance and replenishment of the kits through Year 5. The initial cost is calculated by assuming one kit for every two students enrolled in each Step course during Year 1 at a cost of $700 per kit.

- **Knowing and Learning (K&L).** There are normally no particular expenses associated with this course; a line item is provided for convenience.

- **Classroom Interactions (CI).** This course is scheduled to begin in Year 2.

- **Research Methods (RM).** This course is scheduled to begin in Year 2.
- **Project-Based Instruction (PBI).** This course is scheduled to begin in Year 3.
- **Portfolio software.** Costs here will depend on whether universities have an existing system they can use for this purpose or need to invest funds to build or purchase one.
- **Apprentice Teaching seminar (AT).** This line item accounts for materials and other non-personnel costs for conducting the seminars associated with the Apprentice Teaching experiences beginning in Year 4.

Student Benefits

Providing benefits to students is a means of attracting them into the program, promoting their enthusiasm, and nurturing their success through to graduation. The Model Budget (Figure 2.8) includes funds for the various types of benefits.

Figure 2.8: Model Budget Student Benefits Expenses

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
Activities						
Peer Networking	0	2,000	2,000	3,000	3,000	3,000
Student Organization	0	2,000	2,000	3,000	3,000	3,000
Graduation						
Other						
Subtotal	**0**	**$4,000**	**$4,000**	**$6,000**	**$6,000**	**$6,000**
Internship Program	**0**	**27,000**	**45,000**	**61,500**	**75,000**	**75,000**
Scholarships						
NOYCE						
Hardship						
Donor						
College-funded						
Other	0	18,000	30,000	41,000	50,000	50,000
Subtotal	**0**	**$18,000**	**$30,000**	**$41,000**	**$50,000**	**$50,000**

- **Activities.** The line items for activities are based on UT Austin's experience and allow for costs to promote a sense of community among UTeach students. Activities can range from program-wide events to informal pizza parties. (This line item is more important than it may seem: Free food is a powerful motivator in getting students to attend presentations.)
    - Peer networking. This often includes program-wide events like picnics or other get-togethers.
    - Student organization. This line is provided for funding activities of the student organization, such as food for meetings.

  - Graduation. This line is provided for universities that want to recognize program graduates in some fashion and should be filled in according to the type of recognition (e.g., dinners, special cords for graduation, teaching supplies, etc.).

  - Other. This line is provided as a placeholder for any other expenses unique to a university's situation.

- **Internship Program.** The Model Budget estimates that 25% of UTeach students will take advantage of internships each year, at an average of $1,500 per student, based on the experience of the UTeach Austin internship program. UTeach Austin internships are usually funded by private money and grants. (See Chapter 6, "Student Recruitment and Support," for more information.)

- **Student Scholarships.** Student scholarships vary at individual institutions, depending on the available resources, including grants and private money. The Model Budget lists some common sources and provides a ballpark amount on the line item labeled "Other." It is expected that the amount for scholarships will increase over time. UTeach Austin draws from a wide variety of scholarship funding sources. (See Chapter 6.)

  - Robert Noyce Teacher Scholarship

  - Hardship

  - Donor

  - College-funded

  - Other (This can include scholarships funded from the UTeach replication grant.)

Student Recruitment Expenses

This line item (see Figure 2.9) estimates the amount of money needed to recruit new students to the program, including costs for producing introduction letters and follow-up postcards to incoming freshmen and transfer students, as well as for printing posters, brochures, and other promotional materials. A greater amount is allotted during the Planning Period to account for development of these resources.

Figure 2.9: Model Budget Recruitment Expenses

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
Recruitment: Printing & Mailing, Other	10,000	8,000	8,000	8,000	8,000	8,000

Induction Expenses

This line item (see Figure 2.10) accounts for costs beginning in Year 4 associated with induction support for program graduates. This item does not account for the salaries of an induction coordinator (see Figure 2.3 for information about salaries).

Figure 2.10: Model Budget Induction Expenses

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
Induction (kits and workshops)	0	0	0	0	4,219	8,438

Indirect Costs

The Interactive Budget Tool available on the Institute's website includes a line for indirect costs. Some funders will allow for indirect costs on grant funds, or will allow indirect costs to be counted as university matching funds. If the funder allows for indirect costs, the percentage can be entered in the Model Budget Assumptions worksheet of the Interactive Budget Tool, and the calculated result will appear on the budget spreadsheet.

Sub-Contracts

Some universities must sub-contract with the Institute if their funder awards them the money for the sub-contract. The Interactive Budget Tool includes a line for this.