

	A	B	C	D	E	F	G	H	I	J	K
1	<b>APPENDIX 1: Academic Program Cost and Revenues Template: Provisional to Established</b>										
2											
3	<b>ENTER VALUES IN HIGHLIGHTED CELLS ONLY</b>										
4	<b>CAMPUS/Program</b>										
5	HIL-PSYC, MA Counseling Psych										
6	Provisional Years (adjust as needed to show all provisional years)										
7	Projected Years										
8	Year 1 Year 2 Year 3 Year 4 Year 5										
9	Year 1 Year 2 Year 3 Year 4 Year 5										
10	2005-06 2006-07 2007-08 2008-09 2009-10 2010-11 2011-12 2012-13										
11	<b>ENTER ACADEMIC YEAR (i.e., 2004-05)</b>										
12	<b>Students &amp; SSH</b>										
13	A. Headcount enrollment (Fall)										
14	B. Annual SSH										
15											
16											
17											
18											
19											
20	<b>Direct and Incremental Program Costs Without Fringe</b>										
21	C. Instructional Cost without Fringe										
22	C1. Number (FTE) of FT Faculty/Lecturers										
23	C2. Number (FTE) of PT Lecturers										
24	D. Other Personnel Costs										
25	E. Unique Program Costs										
26	F. Total Direct and Incremental Costs										
27											
28											
29											
30	<b>Revenue</b>										
31	G. Tuition										
32	Tuition rate per credit										
33	H. Other										
34	I. Total Revenue										
35											
36											
37											
38											
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42											
43	<b>J. Net Cost (Revenue)</b>										
44											
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48											
49											
50	<b>Program Cost per SSH With Fringe</b>										
51	K. Instructional Cost with Fringe/SSH										
52	K1. Total Salary FT Faculty/Lecturers										
53	K2. Cost Including Fringe of K1										
54	K3. Total Salary PT Lecturers										
55	K4. Cost Including fringe of K3										
56	L. Support Cost/SSH										
57	Non-Instructional Exp/SSH										
58	System-wide Support/SSH										
59	Organized Research/SSH										
60	M. Total Program Cost/SSH										
61	N. Total Campus Expenditure/SSH										
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*Webb & Johnson 5/14-09*

Reviewed by campus VC for Administrative Affairs: (date)

**Instructions**

Please include an explanation of this template in your narrative.

A. Headcount Enrollment: Headcount enrollment of majors each Fall semester. Located at url: <http://www.iro.hawaii.edu/maps/mitiles.asp>

B. Annual SSH: Course Registration Report located at <http://www.iro.hawaii.edu/maps/mitiles.asp>. Add the SSH for the Fall and Spring reports to obtain the annual SSH. This is all SSH taught by the program, including to non-majors.

C. Instructional Cost without Fringe (automated calculation): Direct salary cost for all faculty and lecturers teaching in the program. \*Formula for column D: =IF(OR(D32<>"",D34<>""),D32+D34,"")

C1. Number of full time faculty and lecturers who are >.5 FTE.

C2. Number of part time lecturers who are <.5 FTE.

D. Other Personnel Cost: Salary cost (part or full time) for personnel supporting the program (APT, clerical lab support, advisor, etc.) This includes personnel providing necessary support for the program who may not be directly employed by the program and may include partial FTEs. Add negotiated collective bargaining increases and 4% per year for inflation thereafter.

E. Unique Program Cost: Costs specific to the program for equipment, supplies, insurance, etc. For provisional years, this would be actual cost. For established years, this would be projected costs using amortization for equipment and add 4% per year for inflation thereafter.

F. Total Direct and Incremental Cost: C + D + E \*Formula for column D: =IF(OR(D13<>"",D16<>"",D17<>""),SUM(D13,D16,D17),"")

G. Tuition : Annual SSH X resident tuition rate/credit \*Formula for column D: =IF(D10>0,D10\*D22,"")

H. Other: Other sources of revenue including grants, program fees, etc. This should not include in-kind contributions unless the services or goods contributed are recorded in the financial records of the campus and included in Direct and Incremental Costs in this template.

I. Total Revenue: G + H \*Formula for column D: =IF(OR(D21<>"",D23<>""),SUM(D21,D23),"")

J. Net Cost: F - I This is the net incremental cost of the program to the campus. A negative number here represents net revenue (i.e., revenue in excess of cost) If there is a net cost, please explain how this cost will be funded. \*Formula for column D: =IF(AND(D18<>"",D24<>""),D18-D24,"")

K. Instructional Costs with Fringe/SSH: (K2 + K4) / B \*Formula for column D: =IF(D10<>""),SUM(D33,D35)/D10,"")

K1. Salaries without Fringe of Full Time Faculty and Lecturers who are > .5 FTE based on FTE directly related to the program. Add negotiated collective bargaining increases and 4% per year for inflation thereafter.

K2. K1 X 1.35 \*Formula for column D: =IF(D32="","",D32\*1.35)

K3. Salaries without Fringe for Lecturers who are < .5 FTE based on FTE directly related to the program. Add negotiated collective bargaining increases and 4% per year for inflation thereafter.

K4. K3 X 1.05 \*Formula for column D: =IF(D34="","",D34\*1.05)

L. Support Cost/SSH: The campus' non instructional expenditure/ssh + systemwide support - organized research (UHM only) as provided by UH Expenditure Report (<http://www.hawaii.edu/budget/expand.html>) \*Formula for column D: =IF(OR(D37>0,D38>0,D39>0),D37+D38-D39,"")

For example, from the 2005-06 UH Expenditure Report, the support expenditure/ssh per campus is:

UHM \$382.00 + \$60 - \$112 for organized research = \$330

UHH \$278 + \$40 = \$318

UHWO \$179.00 + \$32 = \$211

Haw CC \$111.00 + \$33 = \$144

Hon CC \$168.00 + \$38 = \$206

Kap CC \$114.00 + \$30 = \$144

Kau CC \$346.00 + \$68 = \$414

Lee CC \$112.00 + \$28 = \$140

Maui CC \$175.00 + \$39 = \$214

Win CC \$257.00 + \$44 = \$301

M. Total Program Cost/SSH: K + L \*Formula for column D: =IF(OR(D31<>"",D36<>""),D31+D36,"")

N. Total Campus Expenditure/SSH: Taken from UH Expenditures Report For example, for 2005-2006: UHM = \$799-112 (organized research) = \$687, UHH = \$528, UHWO = \$429, HawCC = \$329, HonCC = \$375, KapCC = \$300, KauCC = \$677, LeeCC=\$279, Maui CC= \$385, WinCC=\$442

O. Comparable Program/Division Instructional Cost/SSH: Taken from UH Expenditures Report (<http://drue.its.hawaii.edu/uhexpend/>) or campus data, as available. Please note in the space provided, the program used for the comparison.