

	A	B	C	D	E	F	G	H	I	J	K
1	Academic Cost and Revenue Template - New Program (adjust template for appropriate number of years)										
2											
3	ENTER VALUES IN YELLOW CELLS ONLY										
4	CAMPUS/Program			Minor/Acad for Creative Media							
5				Provisional Years (2 yrs for Certificate, 3 yrs for Associate Degree, 5 yrs for Bachelor's Degree, 3 yrs for Masters Degree, 5 yrs for Do							
6				Year 1	Year 2	Year 3	Year 4	Year 5	Year 6		
7	ENTER ACADEMIC YEAR (i.e., 2004-05)			2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015		
8	Students & SSH										
9	A. Headcount enrollment (Fall)			120	130	135	140	145	150		
10	B. Annual SSH			2,338	2,375	2,408	2,443	2,474	2,506		
11											
12	Direct and Incremental Program Costs Without Fringe										
13	C. Instructional Cost without Fringe			\$ 707,327	\$ 735,820	\$ 765,045	\$ 795,846	\$ 827,473	\$ 859,913		
14	C1. Number (FTE) of FT Faculty/Lecturers			8.00	8.00	8.00	8.00	8.00	8.00		
15	C2. Number (FTE) of PT Lecturers			1.25	1.25	1.25	1.25	1.25	1.25		
16	D. Other Personnel Costs			\$ 132,560	\$ 137,862	\$ 143,377	\$ 148,112	\$ 153,078	\$ 158,280		
17	E. Unique Program Costs			\$ 8,500	\$ 7,000	\$ 7,500	\$ 8,000	\$ 8,500	\$ 9,000		
18	F. Total Direct and Incremental Costs			\$ 848,387	\$ 880,482	\$ 915,922	\$ 952,758	\$ 991,049	\$ 1,030,193		
19											
20	Revenue										
21	G. Tuition			\$ 669,318	\$ 750,500	\$ 842,100	\$ 855,050	\$ 865,900	\$ 876,750		
22	Tuition rate per credit			\$ 282	\$ 316	\$ 350	\$ 350	\$ 350	\$ 350		
23	H. Other										
24	I. Total Revenue			\$ 669,318	\$ 750,500	\$ 842,100	\$ 855,050	\$ 865,900	\$ 876,750		
25											
26	J. Net Cost (Revenue)			187,071	129,982	73,822	97,708	125,149	153,443		
27											
28											
29											
30	Program Cost per SSH With Fringe										
31	K. Instructional Cost with Fringe/SSH			\$ 405	\$ 415	\$ 428	\$ 436	\$ 448	\$ 460		
32	K1. Total Salary FT Faculty/Lecturers			\$ 693,768	\$ 711,137	\$ 730,583	\$ 760,168	\$ 790,933	\$ 831,630		
33	K2. Cost including Fringe of K1			\$ 923,111	\$ 960,036	\$ 998,437	\$ 1,038,374	\$ 1,079,910	\$ 1,123,108		
34	K3. Total Salary PT Lecturers			\$ 23,541	\$ 24,483	\$ 25,462	\$ 26,480	\$ 27,540	\$ 28,643		
35	K4. Cost including fringe of K3			\$ 24,718	\$ 25,707	\$ 26,735	\$ 27,804	\$ 28,917	\$ 29,382		
36	L. Support Cost/SSH			\$ 542	\$ 542	\$ 542	\$ 542	\$ 542	\$ 542		
37	Non-Instructional Exp/SSH			\$ 497	\$ 497	\$ 497	\$ 497	\$ 497	\$ 497		
38	System-wide Support/SSH			\$ 187	\$ 187	\$ 187	\$ 187	\$ 187	\$ 187		
39	Organized Research/SSH			\$ 142	\$ 142	\$ 142	\$ 142	\$ 142	\$ 142		
40	M. Total Program Cost/SSH			\$ 947	\$ 957	\$ 968	\$ 978	\$ 989	\$ 1,002		
41	N. Total Campus Expenditure/SSH			\$ 793	\$ 793	\$ 793	\$ 793	\$ 793	\$ 793		
42											
43	Instructional Cost with Fringe per SSH										
44	K. Instructional Cost/SSH			\$ 405	\$ 415	\$ 428	\$ 436	\$ 448	\$ 460		
45	O. Comparable Cost/SSH			\$ 428	\$ 428	\$ 428	\$ 428	\$ 428	\$ 428		
46	Program used for comparison:			Coil of A&S - Other A&S							
47											
48	Reviewed by campus VC for Administrative Affairs:			(date) <i>W.D. Cusick 5/5/09</i>							
49	Instructions										
50	Please explain an explanation of this template in your narrative.										
51	A. Headcount Enrollment: Headcount enrollment of majors each Fall semester. Located at: <a href="http://www.ilo.hawaii.edu/majors/majors.asp">http://www.ilo.hawaii.edu/majors/majors.asp</a>										
52	B. Annual SSH: Course Registration Report located at <a href="http://www.ilo.hawaii.edu/majors/majors.asp">http://www.ilo.hawaii.edu/majors/majors.asp</a> . 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.										
53	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<>,""),D32+D34,"")										
54	C1. Number of full time faculty and lecturers who are >= 5 FTE.										
55	C2. Number of part time lecturers who are < 5 FTE.										
56	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.										
57	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.										
58	F. Total Direct and Incremental Cost: C + D + E *Formula for column D: =IF(OR(D13<>,""),D16+D17+D18+D19+D20+D21+D22,"")										
59	G. Tuition: Annual SSH X resident tuition rate/credit *Formula for column D: =IF(D10<>,""),D10*D22,"")										
60	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.										
61	I. Total Revenue: G + H *Formula for column D: =IF(OR(D21<>,""),D23+D24,"")										
62	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+D25,"")										
63	K. Instructional Costs with Fringe/SSH: (K2 + K4) / B *Formula for column D: =IF(D10<>,""),(SUM(D33,D35)/D10,"")										
64	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.										
65	K2. K1 X 1.35 *Formula for column D: =IF(D32<>,""),D32*1.35										
66	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.										
67	K4. K3 X 1.05 *Formula for column D: =IF(D34<>,""),D34*1.05										
68	L. Support Cost/SSH: The campus' non instructional expenditure/ssh + systemwide support - organized research (UHM only) as provided by UH Expenditure Report ( <a href="http://www.hawaii.edu/budget/asp/pend.html">http://www.hawaii.edu/budget/asp/pend.html</a> ) *Formula for column D: =IF(OR(D37>0,D38>0,D39>0),D37+D38-D39,"")										
69											
70	For example, from the 2005-06 UH Expenditure Report, the support expenditure/ssh per campus is:										
71											
72	UHM	\$382.00 + \$60 = \$112 for organized research = \$330									
73	UHH	\$278.00 + \$40 = \$318									
74	UHWO	\$179.00 + \$32 = \$211									
75	Haw CC	\$111.00 + \$33 = \$144									
76	Hon CC	\$168.00 + \$36 = \$204									
77	Kap CC	\$114.00 + \$30 = \$144									
78	Kau CC	\$348.00 + \$68 = \$416									
79	Lee CC	\$112.00 + \$28 = \$140									
80	Mau CC	\$175.00 + \$39 = \$214									
81	Win CC	\$257.00 + \$44 = \$301									
82											
83	M. Total Program Cost/SSH: K + L *Formula for column D: =IF(OR(D31<>,""),D36+D38,"")										
84	N. Total Campus Expenditure/SSH: Taken from UH Expenditure Report. For example, for 2006-2006: UHM = \$799-112 (organized research) = \$687, UHH = \$528, UHWO = \$428, HawCC = \$329, HonCC = \$375, KapCC = \$300, KauCC = \$677, LeeCC = \$279, Mau CC = \$385, WinCC = \$442										
85	O. Comparable Program/Division Instructional Cost/SSH: Taken from UH Expenditure Report ( <a href="http://www.hawaii.edu/budget/asp/pend.html">http://www.hawaii.edu/budget/asp/pend.html</a> ) or campus data, as available. Please note in the space provided, the program used for the comparison.										
86											
87	Rev. 04/03/08										

## **Narrative for Academic Cost and Revenue Template**

**A. Headcount Enrollment (Fall).** The projection (AY 2009-2010) begins with a large major headcount as ACM has enjoyed progressively increased enrollment, faculty FTE count, and course offerings over the five years it has been a major-equivalent within the Interdisciplinary Studies (IS) Program. From Fall 2004 to Spring 2009: Majors have grown from 0 to 120; enrollment has grown from 37 to 378; Course offerings from 4 to 39; Faculty FTE from 3 to 8, with a 9th position authorized but unfilled.

As individual class enrollments reach their capacity, it is anticipated that program enrollment will see a smaller rate of increase. The eventual addition of a 9th faculty member and an additional section of the gateway introductory course will contribute to both increased overall enrollment and the number of majors.

**B. Annual SSH.** As with enrollment (above), Student Semester Hours are projected to show a smaller, but steady increase as additional students from the introductory course become majors and fill out the upper-division courses to their enrollment capacity. For example, in Spring 2009, there is a maximum possible enrollment of 288 in upper-division courses, with an actual enrollment of 206 (from STAR data). Existing faculty will be able accommodate the enrollment and SSH increases.

**C. Instructional Cost without Fringe.** Year 1 based on actual 2008-2009 faculty salaries and lecturer fees with no anticipated increases. Years 2-6 show annual 4 percent increases, as instructed.

**D. Other Personnel Costs.** Includes full-time Secretary, APT Production Manager, and part-time student help.

**E. Unique Program Costs.** Insurance premiums to cover student productions. Proof of liability coverage necessary to secure location filming permits from State and County Film Offices, permission from private landowners, and equipment rentals.

**G. Tuition.** Tuition rates per credit are established through Year 3 (2011-2012). Years 4-6 are projected assuming no additional tuition rates.

**H. Other.** There is no other regular, annual revenue.

**J. Net Cost (Revenue).** ACM's initial budget allocation (added to the UH budget by the Governor) was set at \$767,000, beginning in AY 2004-2005. In the intervening years that base budget has been increased by \$210,000 to fund three additional faculty FTE, for a total of \$977,000. Costs beyond tuition revenues come from this General Funds budget allocation.

**O. Comparable Cost/SSH.** ACM's projected Instructional Cost/SSH remains lower than the most recent expenditures for "Other Arts and Sciences Programs" <[www.hawaii.edu/budget/expend.html](http://www.hawaii.edu/budget/expend.html)> through Year 3 (2011-2012) when the current schedule of tuition increases ends. In years 4-6 the cost rises, but still compares favorably.