Academic Cost and RevenueTemplate - New Program (adjust template for appropriate number of years) (Updated 09/06/11)

ENTER VALUES IN YELLOW CELLS ONLY

CAMPUS/Program — Mānoa / Marine Biology Graduate De

Provisional Years (2 yrs for Certificate, 3 yrs for Associate Degree, 6 yrs for Bachelor's Degree, 3 yrs for Masters Degree, 5 yrs for Doctoral Degre

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
ENTER ACADEMIC YEAR (i.e., 2011-2012)	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Students & SSH						
A. Headcount enrollment (Fall)	30	35	40	45	50	50
B. Annual SSH	240	560	960	1,080	1,200	1,200
Direct and Incremental Program Costs Without Fringe						
C. Instructional Cost **without** Fringe	$ 90,000	$ 180,000	$ 270,000	$ 400,000	$ 400,000	$ 400,000
C1. Number (FTE) of FT Faculty/Lecturers	1.00	2.00	3.00	4.00	4.00	4.00
C2. Number (FTE) of PT Lecturers	-	-	-	-	-	-
D. Other Personnel Costs	$ 65,000	$ 65,000	$ 70,000	$ 70,000	$ 75,000	$ 75,000
E. Unique Program Costs						
F. Total Direct and Incremental Costs	$ 155,000	$ 245,000	$ 340,000	$ 470,000	$ 475,000	$ 475,000
Revenue						
G. Tuition	$ 115,920	$ 287,840	$ 529,920	$ 640,440	$ 764,400	$ 764,400
Tuition rate per credit	$ 483	$ 514	$ 552	$ 593	$ 637	$ 637
H. Other	$ 200,000	$ 300,000	$ 400,000	$ 500,000	$ 600,000	$ 600,000
I. Total Revenue	$ 315,920	$ 587,840	$ 929,920	$ 1,140,440	$ 1,364,400	$ 1,364,400
J. Net Cost (Revenue)	-160,920	-342,840	-589,920	-670,440	-889,400	-889,400
Program Cost per SSH With Fringe						
K. Instructional Cost **with** Fringe/SSH	$ 506	$ 434	$ 380	$ 500	$ 450	$ 450
K1. Total Salary FT Faculty/Lecturers	$ 90,000	$ 180,000	$ 270,000	$ 400,000	$ 400,000	$ 400,000
K2. Cost Including Fringe of K1	$ 121,500	$ 243,000	$ 364,500	$ 540,000	$ 540,000	$ 540,000
K3. Total Salary PT Lecturers	$ -	$ -	$ -	$ -	$ -	$ -
K4. Cost Including fringe of K3	$ -	$ -	$ -	$ -	$ -	$ -
L. Support Cost/SSH	$ 435	$ 435	$ 435	$ 435	$ 435	$ 435
Non-Instructional Exp/SSH	$ 507	$ 507	$ 507	$ 507	$ 507	$ 507
System-wide Support/SSH	$ 56	$ 56	$ 56	$ 56	$ 56	$ 56
Organized Research/SSH	$ 128	$ 128	$ 128	$ 128	$ 128	$ 128
M. Total Program Cost/SSH	$ 941	$ 869	$ 815	$ 935	$ 885	$ 885
N. Total Campus Expenditure/SSH	$ 970	$ 970	$ 970	$ 970	$ 970	$ 970
Instruction Cost with Fringe per SSH						
K. Instructional Cost/SSH	$ 506	$ 434	$ 380	$ 500	$ 450	$ 450
O. Comparable Cost/SSH	$ 1,617	$ 1,617	$ 1,617	$ 1,617	$ 1,617	$ 1,617
Program used for comparison.	Zoology, MS/PhD					

Reviewed by campus VC for Administrative Affairs: (signature and date) *KJ Culsha 3/9/12*

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.hawaii.edu/iro/maps.php?category=Enrollment   Campus data may be used when majors are a subset of enrollment reported in IRO reports.

B. Annual SSH: Course Registration Report located at url: http://www.hawaii.edu/iro/maps.php?title=Course+Registration+Report 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. Adjust if majors are subset of SSH reported.

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,"")
	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<>0,D17<>0),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<>0),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/expend.html) *Formula for column D: =IF(OR(D37>0,D38>0,D39>0),D37+D38-D39,"")

For example, from the 2009-10 UH Expenditure Report, the support expenditure/ssh per campus is:

UHM	$450.00 + $56 - $131 for organized research = $375
UHH	$369.00 + $42 = $411
UHWO	$210.00 + $31 = $241
Haw CC	$164.00 + $37 = $201
Hon CC	$233.00 + $46 = $279
Kap CC	$119.00 + $29 = $148
Kau CC	$359.00 + $64 = $423
Lee CC	$123.00 + $27 = $150
Maui CC	$163.00 + $36 = $199
Win CC	$277.00 + $41 = $318

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 2009-2010: UHM = $923-131 (organized research) = $792, UHH = $682, UHWO = $501, HawCC = $408, HonCC = $505, KapCC = $316, KauCC = $703, LeeCC=$300, Maui CC= $396, WinCC=$457
O.	Comparable Program/Division Instructional Cost/SSH: Taken from UH Expenditures Report (http://www.hawaii.edu/budget/expend.html) or campus data, as available. Please note in the space provided, the program used for the comparison.