Budget narrative
We calculated the percentage of total Law School SSH's that LLM students have taken by year and multiplied that fraction by the total cost of instruction to get the proportional cost of instruction for just the LLM students.

In 2003-04, the cost of instruction was $20,900/96 SSH = $294/SSH. The cost of administration was 0.25 of a faculty salary ($29,670). Tuition that year was $19,560 x 4 students = $78,240.

In 2004-05, the cost of instruction was $40,965/168 SSH = $329/SSH. The cost of administration was 0.75 of a faculty specialist salary, hired in March 2005 ($36,750). Tuition was $20,664 x 7 students = $144,648.

In 2005-06, the cost of instruction was $38,359/120 SSH= $432/SSH. The cost of administration was 0.25 of a faculty salary ($29,250), plus a faculty specialist salary ($49,980) = $79,230. Tuition was $21,888 x 5 students = $109,440.

In 2006-07, the cost of instruction was $106,989/264 SSH= $547/SSH. The cost of administration was 0.25 of a faculty salary ($30,744) plus a faculty specialist salary ($52,480) = $83,224. Tuition was $23,832 x 11 students = $262,152.

In 2007-08, the cost of instruction was $130,790/288 SSH= $613/SSH. The cost of administration was 0.25 of a faculty salary ($35,716) plus 0.5 faculty specialist salary ($33,624) = $69,340. Tuition was $25,776 x 12 students = $309,312.

In 2008-09, the cost of instruction was $160,458/312 SSH= $694/SSH. The cost of administration was 0.25 of a faculty salary ($39,920) plus 0.5 faculty specialist salary ($37,554) = $77,474. Tuition was $27,720 x 13 students = $360,360.

In 2009-2010, the cost of instruction was $164,848/360 SSH= $618/SSH. The cost of administration was 0.25 of a faculty salary ($38,588) plus 0.5 faculty specialist salary ($36,302) = $74,890. Tuition was $29,664 x 15 students = $444,960.

In 2010-2011, the cost of instruction was $102,898/216 SSH= $643/SSH. The cost of administration was 0.25 of a faculty salary ($37,257) plus 0.5 faculty specialist salary ($35,052) = $72,309. Tuition was $31,608 x 9 students = $284,472

For projected years 2012-16, 4% annual increases in salaries and tuition are used, but SSH remains at 360.

In 2011-2012, the cost of instruction is projected to be $138,454/288 SSH= $649. Administration will cost 0.25 of a faculty salary ($38,747) plus 0.5 faculty specialist salary ($36,454) = $75,201. Tuition will be $32,872 x 12 students = $394,560.

In 2012-13, the cost of instruction is projected to be $176,658/360 SSH= $662/SSH. Administration will cost 0.25 of a faculty salary ($40,297) plus 0.5 faculty specialist salary ($37,912) = $78,209. Tuition will be $34,187 x 15 students = $513,000.

In 2013-14, the cost of instruction is projected to be $183,724/360 SSH= $689/SSH. Administration will cost 0.25 of a faculty salary ($41,908) plus 0.5 of a faculty specialist salary ($39,429) = $81,337. Tuition will be $35,555 x 15 students = $533,160.

In 2014-15, the cost of instruction is projected to be $190,882/360 SSH= $716/SSH. Administration will cost 0.25 of a faculty salary ($43,585) plus 0.5 of a faculty specialist salary ($41,005) = $84,590. Tuition will be $36,977 x 15 students = $554,760.

In 2015-16, the cost of instruction is projected to be $196,729/360 SSH= $732/SSH. Administration will cost 0.25 of a faculty salary ($45,328) plus 0.5 of a faculty specialist salary ($42,646) = $87,974. Tuition will be $38,977 x 15 students = $576,720.

	A	B	C	D	E	F	G	H	I	J	K
1	Academic Program Cost and RevenuesTemplate: Provisional to Established										
2											
3	ENTER VALUES IN HIGHLIGHTED CELLS ONLY										
4	CAMPUS/Program			MANOA/Master of Laws (LLM)							
5				Provisional Years (adjust as needed to show all provisional years)					Projected Years		
6				Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	Year 4	Year 5
7	ENTER ACADEMIC YEAR (i.e., 2004-05)			2003-4	2004-5	2005-6	2006-7	2007-8	2008-9	2009-10	2010-11
8	Students & SSH										
9		A. Headcount enrollment (Fall)		4	7	5	11	12	13	15	9
10		B. Annual SSH		96	168	120	264	288	312	360	216
11											
12	Direct and Incremental Program Costs Without Fringe										
13		C. Instructional Cost without Fringe		$ 20,900	$ 40,965	$ 38,359	$ 106,989	$ 130,790	$ 160,458	$ 164,848	$ 102,898
14		C1. Number (FTE) of FT Faculty/Lecturers		25.20	24.00	32.10	36.00	27.60	37.20	40.80	46.80
15		C2. Number (FTE) of PT Lecturers		-	-	-	-	-	-	-	-
16		D. Other Personnel Costs		$ 29,670	$ 36,750	$ 79,230	$ 83,224	$ 69,340	$ 77,474	$ 74,890	$ 72,309
17		E. Unique Program Costs									
18		F. Total Direct and Incremental Costs		$ 50,570	$ 77,715	$ 117,589	$ 190,213	$ 200,130	$ 237,932	$ 239,738	$ 175,207
19											
20	Revenue										
21		G. Tuition		$ 78,240	$ 144,648	$ 109,440	$ 262,152	$ 309,312	$ 360,360	$ 444,960	$ 284,472
22		Tuition rate per credit		$ 815	$ 861	$ 912	$ 993	$ 1,074	$ 1,155	$ 1,236	$ 1,317
23		H. Other									
24		I. Total Revenue		$ 78,240	$ 144,648	$ 109,440	$ 262,152	$ 309,312	$ 360,360	$ 444,960	$ 284,472
25											
26	J. Net Cost (Revenue)			-27,670	-66,933	8,149	-71,939	-109,183	-122,429	-205,222	-109,265
27											
28											
29											
30	Program Cost per SSH With Fringe										
31		K. Instructional Cost with Fringe/SSH		$ 294	$ 329	$ 432	$ 547	$ 613	$ 694	$ 618	$ 643
32		K1. Total Salary FT Faculty/Lecturers		$ 20,900	$ 40,965	$ 38,359	$ 106,989	$ 130,790	$ 160,458	$ 164,848	$ 102,898
33		K2. Cost Including Fringe of K1		$ 28,215	$ 55,303	$ 51,785	$ 144,435	$ 176,567	$ 216,618	$ 222,545	$ 138,912
34		K3. Total Salary PT Lecturers									
35		K4. Cost Including fringe of K3									
36		L. Support Cost/SSH		$ 280	$ 330	$ 336	$ 355	$ 458	$ 508	$ 421	$ 435
37		Non-Instructional Exp/SSH		$ 338	$ 386	$ 399	$ 422	$ 531	$ 589	$ 495	$ 507
38		System-wide Support/SSH		$ 51	$ 53	$ 56	$ 60	$ 69	$ 73	$ 57	$ 56
39		Organized Research/SSH		$ 109	$ 109	$ 119	$ 127	$ 142	$ 154	$ 131	$ 128
40		M. Total Program Cost/SSH		$ 574	$ 659	$ 768	$ 902	$ 1,071	$ 1,202	$ 1,039	$ 1,078
41		N. Total Campus Expenditure/SSH		$ 571	$ 624	$ 825	$ 877	$ 1,038	$ 1,135	$ 969	$ 970
42											
43	Instruction Cost with Fringe per SSH										
44		K. Instructional Cost/SSH		$ 294	$ 329	$ 432	$ 547	$ 613	$ 694	$ 618	$ 643
45		O. Comparable Cost/SSH		$ 405	$ 391	$ 459	$ 542	$ 689	$ 597	$ 526	$ 684
46		Program used for comparison:		Executive MBA Program (Shidler)							
47											
48		Reviewed by campus VC for Administrative Affairs:			(date)						

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Academic Program Cost and RevenuesTemplate: Provisional to Established

ENTER VALUES IN HIGHLIGHTED CELLS ONLY

CAMPUS/Program: MANOA/Master of Laws (LLLM)

	Provisional Years (adjust as needed to show all provisional years)					Projected Years		
	Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	Year 4	Year 5
ENTER ACADEMIC YEAR (i.e., 2004-05)	2011-12	2012-13	2013-14	2014-15	2015-16			
Students & SSH								
A. Headcount enrollment (Fall)	12	15	15	15	15			
B. Annual SSH	288	360	360	360	360			
Direct and Incremental Program Costs Without Fringe								
C. Instructional Cost **without** Fringe	$ 138,454	$ 176,658	$ 183,724	$ 190,882	$ 196,729			
C1. Number (FTE) of FT Faculty/Lecturers	47.00	48.00	49.00	50.00	51.00			
C2. Number (FTE) of PT Lecturers	-	-	-	-	-			
D. Other Personnel Costs	$ 75,201	$ 78,209	$ 81,337	$ 84,590	$ 87,974			
E. Unique Program Costs	$ -	$ -	$ -	$ -	$ -			
F. Total Direct and Incremental Costs	$ 213,655	$ 254,867	$ 265,061	$ 275,472	$ 284,703			
Revenue								
G. Tuition	$ 394,560	$ 513,000	$ 533,160	$ 554,760	$ 576,720			
Tuition rate per credit	$ 1,370	$ 1,425	$ 1,481	$ 1,541	$ 1,602			
H. Other	$ -	$ -	$ -	$ -	$ -			
I. Total Revenue	$ 394,560	$ 513,000	$ 533,160	$ 554,760	$ 576,720			
J. Net Cost (Revenue)	-180,905	-258,133	-268,099	-279,288	-292,017			
Program Cost per SSH With Fringe								
K. Instructional Cost **with** Fringe/SSH	$ 649	$ 662	$ 689	$ 716	$ 738			
K1. Total Salary FT Faculty/Lecturers	$ 138,454	$ 176,658	$ 183,724	$ 190,882	$ 196,729			
K2. Cost Including Fringe of K1	$ 186,913	$ 238,488	$ 248,027	$ 257,691	$ 265,584			
K3. Total Salary PT Lecturers	$ -	$ -	$ -	$ -	$ -			
K4. Cost Including fringe of K3	$ -	$ -	$ -	$ -	$ -			
L. Support Cost/SSH	$ 435	$ 435	$ 435	$ 435	$ 435			
Non-Instructional Exp/SSH	$ 507	$ 507	$ 507	$ 507	$ 507			
System-wide Support/SSH	$ 56	$ 56	$ 56	$ 56	$ 56			
Organized Research/SSH	$ 128	$ 128	$ 128	$ 128	$ 128			
M. Total Program Cost/SSH	$ 1,084	$ 1,097	$ 1,124	$ 1,151	$ 1,173			
N. Total Campus Expenditure/SSH	$ 970	$ 970	$ 970	$ 970	$ 970			
Instruction Cost with Fringe per SSH								
K. Instructional Cost/SSH	$ 649	$ 662	$ 689	$ 716	$ 738			
O. Comparable Cost/SSH	$ 684	$ 684	$ 684	$ 684	$ 684			
Program used for comparison:	Executive MBA Program (Shidler)							
Reviewed by campus VC for Administrative Affairs:		(date)						

	A	B	C	D	E	F	G	H	I	J	K
49	**Instructions**										
50	Please include an explanation of this template in your narrative.										
51		A.	Headcount Enrollment: Headcount enrollment of **majors** each Fall semester. Located at url: http://www.iro.hawaii.edu/maps/mltitles.asp								
52		B.	Annual SSH: Course Registration Report located at http://www.iro.hawaii.edu/maps/mltitles.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.								
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<>"",D34<>""),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<>0,D17<>0),SUM(D13,D16,D17),"")								
59		G.	Tuition : Annual SSH X resident tuition rate/credit *Formula for column D: =IF(D10>0,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<>0),SUM(D21,D23),"")								
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<>""),D18-24,"")								
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 (http://www.hawaii.edu/budget/expend.html) *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 + $40 = $318								
74		UHWO	$179.00 + $32 = $211								
75		Haw CC	$111.00 + $33 = $144								
76		Hon CC	$168.00 + $38 = $206								
77		Kap CC	$114.00 + $30 = $144								
78		Kau CC	$346.00 + $68 = $414								
79		Lee CC	$112.00 + $28 = $140								
80		Maui 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<>""),D31+D36,"")								
84		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								
85		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.								
86											
87											
88	Rev. 04.28.09										