

	A	B	C	D	E	F	G	H	I	J	K
1	Academic Program Cost and Revenues Template: Provisional to Established										
2											
3	ENTER VALUES IN HIGHLIGHTED CELLS ONLY										
4	CAMPUS/Program			Manoa/TPSS BS							
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)			2004-05	2005-06	2006-07	2007-08	2008-09	2009-2010	2010-2011	2011-2012
8	Students & SSH										
9	A. Headcount enrollment (Fall)		37	38	38	39	42	45	50	50	
10	B. Annual SSH		570	566	620	650	650	675	675	700	
11											
12	Direct and Incremental Program Costs Without Fringe										
13	C. Instructional Cost without Fringe		\$ 167,401	\$ 167,797	\$ 174,509	\$ 182,473	\$ 202,155	\$ 208,278	\$ 208,322	\$ 214,572	
14	C1. Number (FTE) of FT Faculty/Lecturers		2.25	2.25	2.25	2.25	2.50	2.50	2.50	2.50	
15	C2. Number (FTE) of PT Lecturers		0.50	0.50	0.50	0.25	0.25	0.25	-	-	
16	D. Other Personnel Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
17	E. Unique Program Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
18	F. Total Direct and Incremental Costs		\$ 167,401	\$ 167,797	\$ 174,509	\$ 182,473	\$ 202,155	\$ 208,278	\$ 208,322	\$ 214,572	
19											
20	Revenue										
21	G. Tuition		\$ 80,940	\$ 82,636	\$ 111,600	\$ 139,100	\$ 161,200	\$ 190,350	\$ 213,300	\$ 245,000	
22	Tuition rate per credit		\$ 142	\$ 146	\$ 180	\$ 214	\$ 248	\$ 282	\$ 316	\$ 350	
23	H. Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
24	I. Total Revenue		\$ 80,940	\$ 82,636	\$ 111,600	\$ 139,100	\$ 161,200	\$ 190,350	\$ 213,300	\$ 245,000	
25											
26	J. Net Cost (Revenue)		86,461	85,161	62,909	43,373	40,955	17,928	-4,978	-30,428	
27											
28											
29											
30	Program Cost per SSH With Fringe										
31	K. Instructional Cost with Fringe/SSH		\$ 391	\$ 395	\$ 375	\$ 376	\$ 417	\$ 414	\$ 417	\$ 414	
32	K1. Total Salary FT Faculty/Lecturers		\$ 157,500	\$ 157,500	\$ 163,800	\$ 176,904	\$ 196,363	\$ 202,254	\$ 208,322	\$ 214,572	
33	K2. Cost Including Fringe of K1		\$ 212,625	\$ 212,625	\$ 221,130	\$ 238,820	\$ 265,090	\$ 273,043	\$ 281,235	\$ 289,672	
34	K3. Total Salary PT Lecturers		\$ 9,901	\$ 10,297	\$ 10,709	\$ 5,569	\$ 5,792	\$ 6,024	\$ -	\$ -	
35	K4. Cost Including fringe of K3		\$ 10,396	\$ 10,812	\$ 11,244	\$ 5,847	\$ 6,082	\$ 6,325	\$ -	\$ -	
36	L. Support Cost/SSH		\$ 323	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	\$ 330	
37	Non-Instructional Exp/SSH		\$ 370	\$ 382	\$ 382	\$ 382	\$ 382	\$ 382	\$ 382	\$ 382	
38	System-wide Support/SSH		\$ 58	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60	
39	Organized Research/SSH		\$ 105	\$ 112	\$ 112	\$ 112	\$ 112	\$ 112	\$ 112	\$ 112	
40	M. Total Program Cost/SSH		\$ 714	\$ 725	\$ 705	\$ 706	\$ 747	\$ 744	\$ 747	\$ 744	
41	N. Total Campus Expenditure/SSH		\$ 651	\$ 687	\$ 687	\$ 687	\$ 687	\$ 687	\$ 687	\$ 687	
42											
43	Instruction Cost with Fringe per SSH										
44	K. Instructional Cost/SSH		\$ 391	\$ 395	\$ 375	\$ 376	\$ 417	\$ 414	\$ 417	\$ 414	
45	O. Comparable Cost/SSH		\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	\$ 1,160	
46	Program used for comparison:		SOEST								

	A	B	C	D	E	F	G	H	I	J	K
47											
48		Reviewed by campus VC for Administrative Affairs:		(date)							
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/expand.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									

